



portland GFOA
2023
May 21-24

GFOA Session List

★ RECOMMENDED SESSIONS

Sunday, May 21, 2023

Sunday Keynote: Eduardo Briceño

Eduardo Briceño is one of the world's leading experts on growth mindset and workplace learning. He will speak to GFOA conference attendees about how to foster a growth mindset—the belief that one's abilities and qualities can be developed—and about habits and systems that foster growth.

- 📍 Sunday, 5/21/2023 - 1:00 - 2:20, Hall C
- # Leadership, Ethics, and Trust

The Importance of PCI Compliance

Are you PCI compliant? Governments that accept credit/payment cards have a responsibility to comply with credit card acceptance protocols to prevent fraudulent transactions. These "PCI Compliance" rule continue to evolve and affect every access point where cards are accepted such as online, in person, over the phone, at kiosks, and more. Governments that do not meet these standards can face fines or significant risk. Learn about current and upcoming PCI compliance protocols and compliance best practices to implement at your government.

- 📍 Sunday, 5/21/2023 - 2:40 - 3:30, OR 201
- # Treasury and Investment Management
- 👤 **Scott Dingman**, Principal Consultant, Coalfire Systems, Inc.

The Accountability Trap: Why Focusing Too Much on Results Can Backfire - and What to Do About It

Local governments are faced with big challenges and are increasingly asked to address hard problems such as climate change, social inequalities and drug abuse. Addressing these problems may require considerable expenditure of public resources. Given the high stakes of the issues at hand and the potentially large sums of money involved, there can be a justifiable interest from elected officials and the public that the government (and its staff) be held "accountable." This sounds fine, in theory, but there are some practical problems with a focus on accountability. At this session we'll explore better solutions based on work by word-famous psychologist Adam Grant.

- 📍 Sunday, 5/21/2023 - 2:40 - 3:30, PORTLAND 251-258
- # Leadership, Ethics, and Trust
- 👤 **Liz Farmer**, Fiscal Policy Writer, Self-employed; **Michael Jacobson**, Deputy Director, King County Office of Performance Strategy & Budget, WA; **Andrew Walter Kleine**, Senior Director, Government & Public Sector, EY-Parthenon; **Dawn Lang**, Deputy City Manager | CFO, City of Chandler, AZ

Rethinking Public Engagement for Budgeting

For decades, finance officers, and governments in general, have recognized the need to improve public engagement in the budget process. Public engagement is often limited to a public hearing or two, which typically happens after important decisions have been made and often amount to little more than a chance for people to air grievances. GFOA's Rethinking Public Engagement initiative brought together top experts from across the country to take a fresh look at public engagement. In this session, you will hear about some of the key lessons learned and how you can get involved in a cohort of local governments that will work towards better public engagement in their communities.

- 📍 Sunday, 5/21/2023 - 2:40 - 3:30, PORTLAND 256-257
- # Budgeting and Forecasting

Public-Private Partnerships in Action

When private investment is brought to a public project there is an inherent tension present in both the financing and implementation, which is manifest in the balance between risk and cost. The amount of risk and cost that is carried or shifted between the public and private partners yields a continuum of what projects and agreements look like for governments and their partners. What does a good deal look like? What are the criteria governments should utilize in decision making around project selection and deal implementation? What are the lessons learned by those that have done these kinds of projects? This session looks to explore P3s as not just an opportunity to be explored, but to utilize a case study to analyze the decisions around when and under what conditions to utilize this financial and project implementation tool.

- 📍 Sunday, 5/21/2023 - 2:40 - 3:30, OR 203
- # Capital Planning and Asset Management
- 👤 **Kyle Wedberg, Ph.D.**, Senior Manager, Chicago office; **Kathryn Valentine**, Budget Officer, OCFO/District Department of Transportation, Washington, D.C.

Artificial Intelligence and the Future of Government

Artificial intelligence (AI) will someday be ubiquitous in government operations. Should workers be threatened? No. This session will focus on the benefits of AI and its limits. Speakers will discuss the evolution of AI and its potential benefits in local government. Case studies where AI has been implemented will be presented. Participants will walk away with a better understanding of AI, why human intervention is still important, and how successful organizations in the future will manage AI to make better decisions.

- 📍 Sunday, 5/21/2023 - 2:40 - 3:30, OR 202
- # ERP Systems and Technology, Business Process Improvement
- 👤 **Megan N. Kilgore**, City Auditor, City of Columbus, Ohio

Next Steps on GFOA's DEI Journey

Advancing excellence in government finance is interconnected with GFOA's commitment to diversity, equity, and inclusion (DEI). GFOA has long incorporated principles of DEI with both employees and members and had the opportunity over the past year to formally commit to our DEI initiatives. Along with the creation of an executive board committee focused on the topic, addition of DEI to GFOA's bylaws and Code of Ethics, and taking the CEO pledge for diversity and inclusion, GFOA has been active conducting research on how DEI impacts public finance. This session will highlight GFOA's recent research into political polarization, fairness, and behavioral science; present GFOA's strategy for DEI in the future; and provide an opportunity for members to give feedback and comments on where GFOA can be most helpful with future projects.

📍 Sunday, 5/21/2023 - 2:40 - 3:30, OR 204

GFOA Documents, Leadership, Ethics, and Trust

Without You Here: Accounting for Compensated Absences

GASB's new guidance on compensated absences provides a unified recognition and measurement model for all types of compensated absences. This session will explore the various types of leave that organizations provide to their employees, including the use of undifferentiated paid time off (PTO), and will discuss the proper accounting, reporting, and disclosure for all types of compensated absence obligations.

📍 Sunday, 5/21/2023 - 2:40 - 3:30, PORTLAND 252-253

Accounting and Financial Reporting

🗣️ **Anthony Cervini**, Partner-in-Charge, Government Services, Sikich LLP; **Barbara Dameron**, Director of Finance, City of Williamsburg, VA; **Angela Dunlap**, Partner, FORVIS; **Omar Gutierrez**, VP of Administrative Services, Fresno City College

Smarter School Spending: Navigating the Intersection of Instructional Goals and Finance

Public schools districts are charged with providing a free and appropriate education to all students and must do so with limited funding. Most school districts have a strategic plan outlining the instructional goals they are attempting to meet in providing that education. However, in order to ensure that those limited funds are spent in support of the strategic goals, finance officers from school districts need to go beyond the strategic plan and implement a long-term financial plan and budgeting practices that promote student achievement. GFOA's Smarter School Spending project and the Alliance for Excellence in School Budgeting provide a framework to enhance school district budgeting and prepare governments to better align of strategic goals/student outcomes and resource allocation.

📍 Sunday, 5/21/2023 - 2:40 - 3:30, A105

Budgeting and Forecasting, Smarter School Spending

Financial Data Transparency Act Explained: What Finance Officers Need to Know

When the 117th Congress concluded in December 2022 the municipal market was quite surprised by a little-known provision riding along on the National Defense Authorization Act. And yet the Financial Data Transparency Act will not only radically transform the technology for financial reporting but also insert the federal government as rule makers in state and local government financial reporting. There is no doubt that this effort will require substantial outreach to federal government over the next several years. Come to this session to understand the concepts, the processes and the opportunities for needed outreach.

📍 Sunday, 5/21/2023 - 3:50 - 5:05,

Federal Advocacy

ESG 360

For municipal entities, ESG is sort of like the movie title, Everything Everywhere all at once...From planning projects to specific disclosures to labeling bonds for marketing purposes to procurement objectives, ESG is everywhere. Come to this session to better understand where it is and best practices that help you approach it in a variety of ways in your entity.

📍 Sunday, 5/21/2023 - 3:50 - 5:05, OR 203

Debt Management

🗣️ **Cindy Harris**, Chief Financial Officer, Iowa Finance Authority; **John Hess**, Assistant County Administrative Officer, County of Tulare, California; **Nikolia Sklaroff**, Capital Finance Director, San Francisco Public Utilities Commission, CA

Trust is our Most Valuable Asset: Living the GFOA Code of Ethics

People need to be able to believe what they hear about a local government's finances. They need to be confident that local leaders have the community's best interest at heart. If people are to contribute resources to the local government, they need to trust that those resources will be transformed into something of value. At this session, you will hear real-life stories from finance officers of how they've won (or lost) trust through their careers. You will leave with ideas for how you can build trust in your own career.

📍 Sunday, 5/21/2023 - 3:50 - 5:05, OR 204

Leadership, Ethics, and Trust

🗣️ **Nancy Brewer**, City Manager, City of Lebanon, Oregon; **Ron Harker**, Finance Director, City of Roseburg, OR; **Don Hudson**, Assistant City Manager/Finance Director, City of Tualatin, Oregon

★ **Fiduciary Activities**

Since the effective date of GASB Statement No. 84, Fiduciary Activities, in 2018, some governments have had difficulty in identifying fiduciary activities, including fiduciary component units, for accounting and financial reporting purposes. This session will provide a review of the GASB guidance and focus on the more than fifty-five Implementation Guide questions and answers that GASB has issued to assist governments with properly identifying, accounting, and reporting for these types of activities.

📍 *Sunday, 5/21/2023 - 3:50 - 5:05, PORTLAND 256-257*

Accounting and Financial Reporting

👤 **Diane B. Allison**, CPA, CGMA, CGFO, Assistant Legislative Auditor and Director of Local Government Services, Louisiana Legislative Auditor; **Tracie L. McCreary**, Chief Technical Specialist, Local Government Services, Ohio Auditor of State; **Kela Pryor**, Controller, Fulton County, GA

★ **The Customer is Always Right: Applying Lean Process Improvement to Government**

Lean Process Improvement focuses on identifying and removing unnecessary waste in business processes and systems. For many, this is often not easy and changing “the way we’ve always done it” takes focus, leadership, and effort. In this session, speakers will highlight how governments have benefited from a lean approach focusing on customers to improve outdated processes, implement new technology, work more effectively with other departments, and deliver better results for the public.

📍 *Sunday, 5/21/2023 - 3:50 - 5:05, OR 202*

Business Process Improvement

👤 **Debra Hentz**, Lean Specialist, Center for Government Innovation, Office of the Washington State Auditor; **Cassie Johnson**, Police Operations Support Director, Scottsdale Police Department, Arizona; **Kirk Johnson**, Finance Director, City of Ridgefield, WA; **Eva Olsaker**, Director, Consulting, Chicago office

An Introduction to Affordable Housing Finance

Housing that is safe, decent, and affordable is a key component of a thriving community, and in many communities today, it is in short supply. At this session, you will be introduced to the various types of private, federal, state, and local resources that governments can use to develop affordable housing. Panelists will also outline the challenges associated with building and preserving affordable housing and how finance officers can help address some of those challenges.

📍 *Sunday, 5/21/2023 - 3:50 - 5:05, OR 201*

Economic Development

👤 **Michael Gaughan**, Executive Director, Vermont Bond Bank; **Rachael Lembo**, Finance Manager, METRO, Portland, OR

Better Together: Practical Strategies for Integrating Finance and Procurement

While finance and procurement often provide different functions, their work is unquestionably linked. Many processes outside of finance depend on information from procurement to be effective. In this session, speakers will explore how finance and procurement can create a better and more collaborative relationship and drive improved outcomes for both departments. Speakers will explore this connection and the benefits to budgeting, long-term planning, cash flow analysis, debt management, accounting, risk management, and more.

📍 *Sunday, 5/21/2023 - 3:50 - 5:05, PORTLAND 251-258*

Procurement

👤 **Jack Pellegrino**, NIGP-CPP, CPPO, CPCM, Director of Purchasing and Contracting, County of San Diego, CA

Annual Black Caucus Business Meeting

The Annual Black Caucus Business Meeting will be used to address the business of the Caucus, including the election of new officers. An update on the activity of the Caucus will also be provided to members. This year’s business meeting will feature two guest speakers. First, will be Jonathan Blasher, Director of Parks and Nature for Oregon Metro to discuss how the organization has worked to implement a \$475 million bond measure to improve access to nature, water quality and fish and wildlife habitat, and the region’s climate resilience around principles of racial equity and climate justice. Second, will be Sebrina Owens-Wilson, Regional Impact Program Manager at Oregon Metro. She will discuss how the regional government strives to deliver racial equity outcomes in the Greater Portland Area, focusing on one of their current initiatives, the Construction Career Pathways Regional Framework.

📍 *Sunday, 5/21/2023 - 3:50 - 5:05*

GFOA Documents, Leadership, Ethics, and Trust

👤 **Jon Blasher**, Parks and Nature Director, Oregon Metro

Monday, May 22, 2023

Monday Keynote: Michael C. Bush

Michael C. Bush is CEO of Great Place to Work®. Michael will share stories of how the best workplaces outperform their peers and how you can build a winning culture in your organization. Using an inclusive approach to leadership, attendees will learn how to maximize the potential of your team by tapping into the intelligence, skills, and passion of everyone in the organization.

📍 Monday, 5/22/2023 - 8:30 - 10:10, Hall C

Leadership, Ethics, and Trust

Small Government Forum - Networking Event

This is a professional development event brought to you by the Small Government Forum (SGF). This discussion will conclude the employee cross-training series with a discussion of how to maintain an effective cross-training program within a small organization while maintaining clear job descriptions, roles, and responsibilities. It will also explore how to effectively leverage employees after they have been cross-trained and how to keep newly acquired skills fresh if they are used infrequently. Objectives “ Explore how to maintain an effective cross-training program over time “ Discuss methods for maintaining clear boundaries and job descriptions within the context of cross-training “ Address methods for keeping newly acquired skills fresh when/if they are not used often.

📍 Monday, 5/22/2023 - 10:30 - 12:10, OR 202

GFOA Documents, Leadership, Ethics, and Trust

🗣️ **Gloria Butsch**, Finance Director, City St. Hellens, OR; **Norman Eckstein**, Chief Financial Officer & Tax Collector, Township of Boonton, NJ; **Chas Ann Fadrigo**, Finance Supervisor, Vallejo Flood & Wastewater District; **Kevin Greenville**, Finance Director, Village of Estero, FL

Putting Assets to Work: Unlocking Value from Publicly-Owned Real Estate

Over the last year, GFOA's "Putting Assets to Work" policy incubator, worked alongside six local governments to assess opportunities and develop policy tools to adapt for North American jurisdictions the "Urban Wealth Fund" concepts common in European and Asian cities. An Urban Wealth Fund is a mechanism for creating on-going revenue streams from underutilized public sector assets without privatizing the asset. The goal is to create new revenue streams to address our most persistent challenges, such as affordable housing, climate resiliency, and reinvigorating our cities' infrastructure. Participants in the incubator will share their experiences and highlight exciting new opportunities for local governments to derive greater value from their assets. We'll also discuss how your government can get involved in the incubator as we build on the successes of our first participants.

📍 Monday, 5/22/2023 - 10:30 - 12:10, PORTLAND 256-257

Economic Development, Rethinking Revenue

🗣️ **Ben McAdams**, Senior Fellow, Sorenson Impact; **Joseph Minicozzi**, AICP, Principal, Urban3

Smarter School Spending: Using Analytical Reviews

Included in the GFOA's Best Budgeting Practices for School Districts framework are tools to be used to analyze, assess, and prioritize instructional goals. In order to ensure that those limited funds are spent in support of the strategic goals, we introduce participants to the tools available through Smarter School Spending related to cost savings options, initiatives inventory, and an introduction to Academic Return on Investment (AROI).

📍 Monday, 5/22/2023 - 10:30 - 12:10, A105

Budgeting and Forecasting, Smarter School Spending

🗣️ **Christopher Ryan**, Founder, Day 180; **Bill Sutter**, Chief Financial Officer, Boulder Valley School District

★ No Easy Answers: Risks, Uncertainty, and Reserves

Governments are subject to financial shocks, including natural catastrophes, recessions, and more. Financial reserves (a "rainy day" fund) are essentially a form of self-insurance that governments use to buffer themselves against these risks. But what are the risks governments should be concerned about? What size of reserves is appropriate to cover risks? What opportunities are there to use commercial insurance to help cover these risks? Speakers in this session will answer these questions and more. Attendees will leave with resources and strategies to apply risk-aware and risk-savvy thinking to reserves in their own organizations.

📍 Monday, 5/22/2023 - 10:30 - 12:10, PORTLAND 251-258

Budgeting and Forecasting

🗣️ **Colin Foard**, Manager, Fiscal Federalism, The Pew Charitable Trusts; **Chris Forster**, MPA, CPFO, CGFM, Assistant Town Manager, Town of Bluffton, SC; **Liz Henderson**, Global Head of Climate Risk Advisory, Aon

Miracle Pill: Practical Solutions to Fix Your Hiring Process

Struggling to recruit qualified candidates to apply for your vacant positions? Does it seem like your burdensome hiring process makes it difficult to land your top candidates? GFOA knows the ability to hire new employees quickly is critical for all areas of government, but especially for finance. Join this session to uncover common sense strategies for streamlining your hiring process, build a better working relationship with the human resources department, and develop a strategy for avoiding errors many governments make in recruiting talent.

📍 Monday, 5/22/2023 - 10:30 - 12:10, PORTLAND 252-253

Business Process Improvement

🗣️ **Judy Archer**, Director of Human Resources, Pierce County, WA

Case Studies in Collaboration: Financial Leadership in Action

Collaboration and leadership come in many different sizes and styles. While there may not be a single best practice for leadership, numerous GFOA members have demonstrated the power of their approach in their organization, and the results they are able to achieve for their community. In this session, speakers will explain not only why their unique style to collaboration and leadership works, but will share their journey to this point including lessons learned along the way.

- 📍 Monday, 5/22/2023 - 10:30 - 12:10, OR 201
- # Leadership, Ethics, and Trust
- 👤 **Kelley Cochran**, Interim Finance Director, City of Redmond, WA; **Malisa Files**, Finance Director, City of Redmond; **Brian Kennedy**, Chief Financial Officer, METRO, Portland, OR; **Mary Ellen Leonard**, Director of Fiscal Services, City of College Station, Texas

Accounting and Auditing Year in Review

The Accounting and Auditing Year in Review is a perennial favorite for attendees and staple for GFOA's conference program. Speakers will provide a comprehensive overview of the key developments in accounting, auditing, and financial reporting that affect state and local governments. Topics include recently promulgated standards and upcoming implementations with related practice issues, as well as developments related to current GASB projects likely to affect preparers and auditors in the near future.

- 📍 Monday, 5/22/2023 - 10:30 - 12:10, Hall C
- # Accounting and Financial Reporting
- 👤 **Sonia Andrews**, Treasurer/CFO, City of Scottsdale, Arizona; **R. Kinney Poynter**, CPA, Executive Director, NASACT

Tax Issues and Arbitrage Compliance

Government that issue debt have numerous federal tax compliance responsibilities for the lifetime of the bonds. Arbitrage compliance is imperative in the early years of the bonds and other issues such as record retention of documents, and monitoring private use of bond funded capital projects is essential for the lifetime of the bonds. This session will give members an overview of arbitrage and tax compliance rules, and ways to ensure your entity tracks and complies with these federal tax matters.

- 📍 Monday, 5/22/2023 - 1:30 - 2:20, OR 203
- # Debt Management
- 👤 **Sandee Stallings**, Chief Operating Officer / Managing Director, BLX Group, LLC

Communicating The Realities of Your Investment Report

Governments produce investment reports for internal and outward facing reasons. However, the story of the investment report can be misleading if going by the numbers alone. This session will discuss best practices in developing investment reports, and also how to convey various nuances, such as realized and unrealized gains, in their proper context.

- 📍 Monday, 5/22/2023 - 1:30 - 2:20, PORTLAND 256-257
- # Treasury and Investment Management
- 👤 **Laura Glenn**, CFA, Senior Director, Public Trust Advisors; **Cheryl Lindner**, Treasury Management Officer, City of Nashua, NH; **Alayne Marie Sampson**, Senior Portfolio Strategist, Chandler Asset Management; **Rodney Shine**, Chief Deputy Treasurer, Marion County Treasurer's Office, IN

Be in the Know: The Role of HSAs, FSAs, HRAs, and OPEB

Don't know the difference between common notional accounts that governments are able to offer? In this session, speakers will explain the differences between health savings accounts (HSAs), flexible spending accounts (FSAs), and health reimbursement arrangements (HRAs) from the perspective of a finance office and what is required to administer each. In addition, speakers will cover recently-updated GFOA best practices regarding other postemployment benefit (OPEB) plans, and describe actions you can take as an OPEB plan sponsor that may affect your credit rating.

- 📍 Monday, 5/22/2023 - 1:30 - 2:20, PORTLAND 251-258
- # Compensation and Benefits
- 👤 **Kate Grangard**, Managing Director, National Public Sector Practice, Risk Strategies Company; **Les Richmond**, ASA, EA, MAAA, FCA, Vice President and Actuary, Build America Mutual; **Diane Waldron**, Comptroller, City of Bristol, CT

Addictive Revenue? Accounting for the Opioid Settlement

In 2022, most states entered into a multi-billion-dollar agreement to settle lawsuits with major manufacturers, distributors, and retailers of opioid drugs. The funding will be disbursed to participating states over the next eighteen years, and many local governments in participating states have started receiving these funds. In this session, speakers will answer frequently asked questions related to revenue recognition requirements and identifying qualifying remediation expenditures.

- 📍 Monday, 5/22/2023 - 1:30 - 2:20
- # Accounting and Financial Reporting
- 👤 **Adam Brill**, CPA, ACFR Accountant, Indiana Auditor of State; **Jodie Hartman**, Director of Finance, City of Crystal Lake, IL; **Dean Mead**, Partner, Carr, Riggs & Ingram CPAs and Advisors

3-2-1 - Liftoff: Launch of the LGBTQIA+ Caucus

Thanks to the efforts of the members of GFOA's LGBTQIA+ task force, GFOA will be launching a new affinity group for LGBTQIA+ members. This session will be the first official meeting of the group. We will discuss the process that led to the group's formation, review bylaws, elect officers, and hear from members of the task force. We encourage all members of the community and allies to attend and make themselves heard.

- 📍 Monday, 5/22/2023 - 1:30 - 2:20, A105
- # GFOA Documents, Leadership, Ethics, and Trust
- 🗣️ **Jennifer Davis**, Deputy Finance Director, City of Peachtree Corners, GA

🌟 Building a Data-Driven Finance Office

At some point, it's likely that every government has wanted to become more "data-driven." Adopting a data-driven approach to decision making can result in better outcomes for the community, improved accountability, and increased efficiency, but doing so is often easier said than done. Where do you start? How do you get people on board with the idea? What data do you use? This panel discussion will address these questions and more to help you start building a data-driven finance office and will provide case study examples of how data has improved outcomes in various areas of decision making in the finance office.

- 📍 Monday, 5/22/2023 - 1:30 - 2:20, OR 204
- # Business Process Improvement
- 🗣️ **Kate Davis**, Budget Process Manager, King County Office of Performance, Strategy, and Budget, WA; **Dale Markey-Crimp**, Citywide Performance Measurement and Management Program Analyst, City of Issaquah, WA; **Elly Slakie**, Executive Analyst - Budget, King County Office of Performance, Strategy, and Budget, WA

Surface Tension: Fairness and Water Billing

Water is a basic human need, and there will always be tension between ensuring that everyone in a community has access to it and that residents are paying their "fair share" for it. The tension increases when we recognize that people have different definitions of fairness. This session will explore new models for water billing that can help local governments balance the need for adequate revenue to support their water system with the need to ensure access to water for lower-income residents.

- 📍 Monday, 5/22/2023 - 1:30 - 2:20, OR 201
- # Treasury and Investment Management, Leadership, Ethics, and Trust
- 🗣️ **Bryan Glenn**, President, SERVUS; **Darin Kamradt**, Director of Finance, WaterOne, Lenexa, KS; **Quisha Light**, Customer Services Director, Portland Water Bureau, OR; **Benjamin Stewart**, Senior Manager, Stantec

Alternative Contracting for Construction Projects

With many governments having a renewed focus on infrastructure, finance officers need to ensure that their organizations can deliver and manage the construction of these large projects. Speakers in this session will discuss the pros and cons of popular contracting and management approaches and innovative concepts for construction projects. Topics include concerns around controlling costs, avoiding delays, and dealing with inflation, supply chain shortages, and other realities of today's environment. Attendees will learn the importance of collaboration and the role that finance, procurement, and engineering can play in delivering successful projects.

- 📍 Monday, 5/22/2023 - 1:30 - 2:20, OR 202
- # Procurement

The Budget Officer as Decision Architect: Designing the Decision Making Environment

Government leaders make decisions for a living. With good decision-making, they can greatly improve the lives of their constituents and further their own careers. But decision-making is messy. It is often done by groups, so there are conflicting points of view. It is usually time constrained, so there isn't time to consider everything. There is always uncertainty, usually more than we realize. And it is done by humans, so it comes with the myriad well-documented psychological biases. Finance officers can help their organization make better decisions by "architecting" the decision-making environment. In this session, we will discuss the key skills of a decision-architect, how finance officers have used them, and how you can build them.

- 📍 Monday, 5/22/2023 - 2:40 - 3:55, PORTLAND 252-253
- # Budgeting and Forecasting, Rethinking Budget
- 🗣️ **Ron Holifield**, CEO, Strategic Government Resource; **Harpreet Hora**, Executive Director, Budget Services, Atlanta Public Schools

🌟 Not Crying Wolf: The Latest in Cybersecurity Protections for Your Government

Each year, GFOA gathers experts within the technology industry to discuss latest cybersecurity threat trends and potential ways to mitigate them. This year, speakers will not only address the latest threats but will also discuss the latest strategies bad actors are using to obtain threatening technologies to implement hacks with limited technical experience. At the end of the session, participants will gain a better understanding of their cybersecurity risk by being more aware of potential vulnerabilities, understanding potential sources of threats, and gaining insights into resources available to mitigate them.

- 📍 Monday, 5/22/2023 - 2:40 - 3:55, OR 202
- # ERP Systems and Technology

Resiliency for Capital Assets in the Times of Environmental Change

There are hundreds of billions of dollars of infrastructure in the ground at all levels of government that act as the assets we depend on every day. The planning and resourcing that went into every one of those fixed structures represent years of design, implementation, and financial commitment. What actions are governments taking to look across assets to ensure they are designed and maintained to be resilient? How can government invest in the evolution of existing assets to have them to be ready for today and tomorrow? How can government look into an unsure future to ensure that the capital brought online will be resilient at a level we cannot totally anticipate? What level of investments can be made balanced to the realities of what our jurisdiction can afford? The discussion will focus on sustainability and stewardship in all aspects of the push to find resilience through existing and new asset investments.

- 📍 Monday, 5/22/2023 - 2:40 - 3:55, PORTLAND 251-258
- # Capital Planning and Asset Management
- 👤 **Kyle Wedberg**, Ph.D., Senior Manager, Chicago office

Small and Complex: Unique Challenges for Small Issuers

Small governments and infrequent issuers entering the debt market have unique challenges especially in a changing market environment. This session will focus on variables important to small and infrequent issuers in debt issuance planning, execution, and management.

- 📍 Monday, 5/22/2023 - 2:40 - 3:55, OR 201
- # Debt Management
- 👤 **Norman Eckstein**, Chief Financial Officer & Tax Collector, Township of Boonton, NJ; **Lee Ann Shortland**, Director of Finance, City of Westerville, Ohio

Common Errors from GFOA's Certificate of Achievement Program

Do you explain fund balance correctly, prepare required supplementary information appropriately, use the term market value, or present debt schedules consistently? GFOA's Technical Services staff reviews over 4,000 Annual Comprehensive Financial Reports (ACFR) each year and has identified common errors. This session will address those common deficiencies noted in reviews and provide recommendations for improving the quality of ACFRs in general. Speakers will also emphasize "asterisk" items on GFOA's checklist and those that most frequently result in award denials.

- 📍 Monday, 5/22/2023 - 2:40 - 3:55, OR 203
- # Accounting and Financial Reporting
- 👤 **Susan Brown**, Finance & Accounting Services Manager, City of Gresham, OR; **Sarah Graber**, Chief Business & Finance Officer, The School District of Osceola County, FL; **Kevin Mullerleile**, Senior Manager, Moss Adams, LLP

Getting Your Money Safely to and Kept in Your Bank

When it comes to getting currency to the bank, many governments are facing obstacles with contracting for armored carriers and now encounter challenges in safely depositing these funds. This session will discuss ways to make prompt and safe cash deposits; alert attendees on FDIC account limits and changing depository banking practices; and ways to perform due diligence to ensure that your bank is in good financial standing.

- 📍 Monday, 5/22/2023 - 2:40 - 3:55, OR 204
- # Treasury and Investment Management
- 👤 **Cory Kampf**, Chief Financial Officer, Anoka County, MN; **Mark Romito**, Director of Finance, Township of Upper St. Clair, Pennsylvania

Are You Losing Revenue from Inaccurate Property Tax Assessments? Unpacking Issues of Equity and Efficiency

The property tax is the most important revenue stream for local governments. However, research has shown the most significant determinant of property tax for individuals—the assessed value of property—can often have large and systematic inaccuracies. These errors can result in millions of dollars in lost revenue for local governments and shift the tax burden to low-income property owners. In this session, we will examine this problem, the solutions, and what you can do about it, even if you don't have direct responsibility for property assessments.

- 📍 Monday, 5/22/2023 - 2:40 - 3:55, PORTLAND 256-257
- # Economic Development, Rethinking Revenue
- 👤 **Joseph Minicozzi**, AICP, Principal, Urban3

Leadership Workshop – Common Sense Improvements to the Budget Process

The budget process is often referred to as the most consequential in government. However, many staff in government find the steps that organizations go through to create the budget as time consuming, confusing, and outdated. Worse, many approach the process as an experience to survive missing out on great opportunities to innovate and collaborate. Fortunately, there is a better way and all finance officers can learn simple strategies for process improvement that can be applied to their budget process. In this session, join Brian Elms in an interactive workshop to break down key components of the budget process and apply proven process improvement strategies to eliminate waste, achieve better outcomes, and become a leader (and hero) in your organization.

Interactive leadership workshops are limited to 250 individuals per workshop and requires pre-registration.

- 📍 Monday, 5/22/2023 - 2:40 - 3:55, PORTLAND 254-255
- # Leadership, Ethics, and Trust, Business Process Improvement, Budgeting and Forecasting
- 👤 **Brian Elms**, Founder, Change Agents Training LLC

Bridging the Divide: Conflict Resolution in Public Finance

Public finance often involves conflict. Conflict can actually be good if it leads to discussion and participation from diverse stakeholders. However, it can also be common that when resources are scarce, tensions can run high, especially in our increasingly polarized society. Public finance officers must have a means for addressing conflict, quickly and effectively. At this session, we will discuss two very different methods of conflict resolution that GFOA has field-tested over the past year. You will come away with practical, actionable ideas for how you can address conflicts in your own organization.

- 📍 Monday, 5/22/2023 - 4:15 - 5:30, OR 202
- # Leadership, Ethics, and Trust, Rethinking Budgeting
- 🗣️ **Mylien Duong**, Senior Director of Research, Constructive Dialogue Institute; **Cassandra Gunther**, Accounting Manager, WaterOne; **Matt Prewitt**, President, RadicalxChange Foundation

Navigating Wisely Through the Changing Investment Terrain

There have been significant changes in the public investment landscape over the past year. This dynamic market will likely continue, and governments should be aware of market and fed policy dynamics that impact and will impact public funds investing. Investing experts will provide attendees with insights into market conditions, what to be aware of in the months ahead, and why robust best practices for investment policies and strategies are so important.

- 📍 Monday, 5/22/2023 - 4:15 - 5:30, OR 201
- # Treasury and Investment Management
- 🗣️ **Laura Glenn**, CFA, Senior Director, Public Trust Advisors; **Deanne Woodring**, President - Senior Portfolio Advisor, Government Portfolio Advisors, OR

Forecast with Confidence: Improving Your Skills to Make Better Decisions for Your Government

Forecasting is a foundational part of budgeting and financial planning. Forecasts allow public officials to anticipate future resource availability and plan accordingly. Forecasts are used to develop budgets that are balanced and affordable. Longer-term forecasts analyze the financial sustainability of existing policies and programs and to provide warning of potential imbalances. A forecast can be used to create a shared basis for discussion of what the fiscal future might look like and, then, what actions can be taken to change the future. In this session we will discuss the skills you need to make the best forecasts you can, in the time you have available. We'll also discuss how forecasting practices can be adapted to volatile and uncertain environment.

- 📍 Monday, 5/22/2023 - 4:15 - 5:30, PORTLAND 256-257
- # Accounting and Financial Reporting
- 🗣️ **Kevin Bueso**, Chief Financial Officer, Chicago Regional Transportation Authority; **Ariane Gibson**, CPA, Vice President of Financial Services, Utah Housing Corporation; **Josh Harwood**, Fiscal & Tax Policy Director, METRO, Portland OR

Emerging and Hot Topics in Debt Management

There are many federal government and market initiatives that governments should be aware of as they plan to issue debt and continue to manage their overall debt program. This session will discuss some of the hot topics in the market, including how credit agencies view the sector, the SEC's focus on issuer disclosure matters and new standards coming forward as required in the FDITA, general capital market behavior and investor interests in the municipal bond sector, and other emerging issues. Municipal bond experts will share their thoughts on these matters, and engage with attendees on topics that are important to governments today and in the months and years ahead.

- 📍 Monday, 5/22/2023 - 4:15 - 5:30, OR 204
- # Debt Management
- 🗣️ **Paul Chatalas**, Director of Capital Markets, State of Illinois - Governor's Office of Management and Budget; **Harvey Zachem**, Managing Director, KBRA

★ Asset Management Across the Globe: International Capital Planning and Implementation

GFOA has many partner organizations across the globe. Come hear from a select group of these international partners on what they are seeing and experiencing in their jurisdictions and countries around asset management and capital planning. There will be comfort in the shared issues and challenges and invigorating insights from leaders making a positive change on multiple continents. This presentation and conversation will be a chance to step out of the traditional thinking and inherited conditions many governments face and see how other professionals and countries are tackling similar challenges faced by Public Finance Professionals across the globe.

- 📍 Monday, 5/22/2023 - 4:15 - 5:30, PORTLAND 251-258
- # Capital Planning and Asset Management
- 🗣️ **Nicole Allen**, P.Eng., M.Sc., Executive Director, NAMS Canada; **Niklas Anemo**, CEO, KEF; **David Jenkins**, Chief Executive, IPWEA; **Myles Lind**, President, IPWEA; **Ashay Prabhu**, International Advisor, GFOA (CEDCP)


★ Under the Microscope: Strategies for Effective Performance Audits

Local government finance professionals know financial audits well, but performance audits may be less common at your government. During this session, leadership from the Association of Local Government Auditors (ALGA) will discuss common misconceptions with performance audits, how they really work, what finance officers can do to establish an audit function within the organization and how they can be used as an important tool for governments looking to get results, use budget funding more effectively, and build stronger organizations. Speakers will provide case studies of past audits and how information from the audit was presented and used by staff to drive improvements—not blame.

- 📍 Monday, 5/22/2023 - 4:15 - 5:30, OR 203
- # Business Process Improvement
- 🗣️ **Jonathan Edwards**, CIA, CPFO, Internal Auditor, County of Volusia, FL; **Simon Rede**, City Auditor, City of Portland, OR; **Jenny Scott**, Performance Auditor III, Portland Auditor's Office, OR; **Rebecca Takahashi**, Senior Internal Auditor, Association of Local Government Auditors, Pasadena, CA

Rethinking Financial Reporting

GFOA knows government finance officers face substantial opportunity costs with their time. Time spent on general purpose external financial reports is time not spent on other forms of decision support and public engagement. With this in mind, GFOA is rethinking financial reporting. This research initiative will examine whether lengthy, technical financial reports published many months in arrears are the most effective way to build trust with constituents and if producing these reports is a good use of the finance officer's time, particularly if they are not providing accountability to the public. Come to this session to learn more about the research and weigh in on the benefits of traditional financial reporting.

 Monday, 5/22/2023 - 4:15 - 5:30, PORTLAND 252-253


 Accounting and Financial Reporting


 **Jennifer Becker**, Financial Services Director, City of Burbank, CA; **Irfan A. Bora**, Director, Rutgers Online Masters in Governmental Accounting Program, Rutgers Business School; **Liz Farmer**, Fiscal Policy Writer, Self-employed; **Shakeel Yusuf**, Director of Finance, Prince William Public Schools, Manassas, VA; **Miklos A. Vasarhelyi**, KPMG Distinguished Professor of AIS, Rutgers University

Tuesday, May 23, 2023

Tuesday Keynote: Erica Dhawan


Erica Dhawan is an internationally recognized leading authority, speaker and advisor on 21st century teamwork, collaboration and innovation. Erica will share innovative strategies to unlock the collective power of teams, build a culture of trust across any distance that finance officers can use with peers, co-workers, and members of the public.

 Tuesday, 5/23/2023 - 8:30 - 10:00, Hall C


 Leadership, Ethics, and Trust

Retirement Policy Updates: What You Need to Know

The new Actuarial Standard of Practice introduces multiple new considerations and requirements for public pension plans for calculating "reasonable" actuarially determined contributions and assessing the implications of a funding policy. In this session, speakers will walk through the meaning of the most significant change to the standard, explain the introduction of a measure called the "Low-Default-Risk Obligation Measure," and discuss how SECURE 2.0 builds on the 2019 SECURE Act and impacts nearly every aspect of retirement plan administration. Attendees will also learn how these new improvements and effective mandates enhance their governmental retirement plan and what changes are coming next.


 Tuesday, 5/23/2023 - 10:20 - 12:00, OR 201

 Compensation and Benefits


 Speakers: **Melissa Rackers**, Chief Financial Officer, Missouri Local Government Employees Retirement System; **Todd Tauzer**, National Public Sector Retirement Practice Leader, Segal; **Irica Solomon**, Head of Government Affairs and Advocacy, MissionSquare Retirement

Behind the Scenes: Practical Lessons Learned in Budgeting for Equity

Many governments are taking an interest in "budgeting for equity," which means allocating resources to address unfair disparities between different groups of people, such as racial groups or income groups. Budgeting for equity is important because it is the ethical duty of government budget officials to develop a budget that is fair. In this session, you'll hear about the practical tensions that governments must navigate to introduce an equity lens to budgeting, including lessons learned from Results for America's City Budgeting for Equity and Recovery program.

 Tuesday, 5/23/2023 - 10:20 - 12:00, OR 202


 Budgeting and Forecasting, Rethinking Budget


 **Chris Fabian**, CEO, Co-founder, ResourceX (Resource Exploration); **Zachary Markovits**, Vice President & Local Practice Lead, Results for America; **Matthew Stitt**, Director, PFM

Leadership Workshop: Leaders, We've Got This! Unlocking Belonging in Organizations

Many team members feel constant pressure to mask and curate who they are at work—to perform as someone they're not rather than be who we are. And it strikes at their ability to belong. But, as leaders, by cultivating psychological safety, trust, inclusion, and creativity in how we work, we can unlock belonging in our organizations for everyone. In this practical, research-driven session, award-winning speaker and author Ritu Bhasin will uncover the key pillars for unlocking belonging in your organization as a leader, how to leverage the Three Selves Framework™ in how you lead and manage teams and stakeholders, how to create cultures that are rooted in belonging, psychological safety, trust, inclusion, innovation, and empowerment, and leadership strategies for fostering empathy, authenticity, and trust.


Interactive leadership workshops are limited to 250 individuals per workshop and requires pre-registration.

 *Tuesday, 5/23/2023 - 10:20 - 12:00, PORTLAND 254-255*

 *Leadership, Ethics, and Trust*

Debt Market Dynamics and Your Capital Planning Needs

Will the market favor issuers in the months ahead? With the dynamics of the capital markets evolving, governments are having to think through different pricing variables, structures and products, as they consider issuing debt. Market experts will discuss observations and outlooks for the market generally, and specifically to issuers of municipal debt. This is especially true regarding dampened issuance levels and the opportunities and concerns this presents for governments. Understanding market trends and practices as well as future expectations will help governments as they plan their entities' capital plans, and options for paying for this vital infrastructure.


 *Tuesday, 5/23/2023 - 10:20 - 12:00, OR 203*

 *Debt Management*

 *Justin Marlowe, Professor, University of Chicago*

ARPA Closeout: Gearing up for December 31, 2024


December 31, 2024, the final date to obligate your ARPA funds, is quickly approaching. Yet new spending categories are still being fleshed out. What does your government need to do to prepare for spending the last of your ARPA funds? Speakers in this session will identify key dates, discuss the potential for upcoming announcements, and answer questions from attendees as we approach the end of the covered period.

 *Tuesday, 5/23/2023 - 10:20 - 12:00, PORTLAND 256-257*

 *Federal Advocacy, Procurement, Accounting and Financial Reporting*

Up in the Air: Accounting for Subscription-Based Information Technology Arrangements

GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITAs), significantly revises the accounting and financial reporting requirements for cloud computing arrangements and other SBITA contracts. This session will assist participants in understanding the requirements of GASB Statement No. 96, building off of their current understanding of the financial reporting requirements for leases under GASB Statement No. 87, which utilizes a similar conceptual framework. This session will also review example journal entries and disclosures under GASB Statement No. 96, provide best practice recommendations regarding implementation, and discuss implementation challenges that governments have encountered thus far.

 *Tuesday, 5/23/2023 - 10:20 - 12:00, PORTLAND 252-253*

 *Accounting and Financial Reporting*

 *Irma Ashworth, Finance Director, City of Mesa, AZ; Mark Gassaway MAcc, MBA, CPA, Finance Director, Clark County, WA; Ted Williamson, Partner, RubinBrown, LLP*

Community for Canadian Issues

As Canadian governments work to confront workforce, revenue, and expenditure challenges in today's new fiscal environment, GFOA is working to build a stronger network of Canadian finance officers to share best practices, develop relationships, trade stories and experiences, and learn from each other's collective knowledge. In this session, leading Canadian finance officers will discuss the challenges faced by their jurisdiction and the approaches to overcome them. In addition, attend to hear about plans for GFOA's new Community for Canadian Issues and learn how you can become more involved.


Note: Immediately following this session, GFOA will be hosting a lunch discussion/networking event for Canadian GFOA members

 *Tuesday, 5/23/2023 - 10:20 - 12:00, A105*

 *Leadership, Ethics, and Trust, GFOA Documents*

Politics in Budgeting: Don't Hate the Player, Don't Hate the Game, Change the Game

Budgeting is a political process. "Politics" is often considered a dirty word in our profession, but the finance officer needs to not just survive a political environment, but thrive in it. This can be done without succumbing to the worst aspects of politics. In this session we will talk about common political power plays the finance officer might encounter, the sources of the finance officer's own political power, and how to ethically exercise that power and redirect potentially destructive political impulses to more productive outcomes.

 *Tuesday, 5/23/2023 - 10:20 - 12:00, PORTLAND 251-258*

 *Budgeting and Forecasting, Rethinking Budget*

Don't Let it "Slide": Moving to Proactive Asset Management

Capital Planning is a balancing act of: the maintenance of assets that are currently in place, seeing the asset needs for the future, measuring the gaps that require new facility investments, and thinking about the available revenues that are available to make these expenditures. The perceived lack of visibility for investment in current assets often yields annual budgets with unfortunate realities like deferred maintenance in the operating budget and losing the high-stakes annual capital improvement plan pageant to new projects in the capital budget. The deficit of investments in existing assets is a lack of stewardship that leaves jurisdictions vulnerable to the most expensive class of potential asset costs; emergency purchases for asset failure. This panel will explore the concepts and tools that finance departments can utilize to move thinking from Reactive to Proactive in the stewardship of assets like the master plan, consideration of levels of service, and the structure of decision making relative to the capital plan.

📍 *Tuesday, 5/23/2023 - 2:00 - 3:15, OR 202*

Capital Planning and Asset Management

👤 **Kevin Bain**, Debt Manager, City of Detroit, MI; **Amanda Carter**, Director of Finance & IT, County of Prince Edward, Ontario; **Kay Sutula**, Director, Office of Management & Budget, Greater Cleveland Regional Transit Authority, OH; **John Togher**, Director of Accounting, Greater Cleveland Regional Transit Authority, OH

Year in Washington, D.C.: Federal Updates

GFOA's Federal Liaison Center keeps a watchful eye on congressional and regulatory activity in Washington, D.C., for members. Now that the 117th Congress has come to an end, we can look back and evaluate the overall impact on government and the public finance profession. In this session, speakers will highlight major actions, what has improved, what has not, and what finance officers need to be aware of now. Also, attendees will hear what to watch for in the coming year from our federal government representatives.

📍 *Tuesday, 5/23/2023 - 2:00 - 3:15, OR 203*

Federal Advocacy

Removing Bias in Bid Evaluations: Best Practices in Evaluation Techniques

A core value of public procurement is the use of a fair, open, and unbiased competitive process to award contracts. However, it's impossible to eliminate all bias when we rely on humans, each with their own unique experiences, knowledge, and background, for evaluating options. In this session, speakers will discuss strategies for addressing bias, ensuring that existing "knowledge" doesn't reduce innovation, and that vendors are evaluated on the merits of their proposal. Attend this session to learn how procurement can leverage lessons learned from behavioral science to make better decisions.

📍 *Tuesday, 5/23/2023 - 2:00 - 3:15, OR 201*

Procurement

Marketing Your Financials: Communicating Accounting Data to the Masses

Do you struggle to get others to pay attention to financial and budgetary reports? Do you want to move beyond transparency efforts that do little but take staff time to produce? How can efforts to communicate financial information actually promote accountability and work towards building trust? In this session, you will learn tips on how to get individuals—internal stakeholders, the public, and elected officials—interested in your financial story to improve understanding of your financial position, encourage engagement, and promote more effective decision making..

📍 *Tuesday, 5/23/2023 - 2:00 - 3:15, PORTLAND 251-258*

Accounting and Financial Reporting

👤 **Jesse Muniz**, Associate Director, Budget & Finance, Council Services, City of Albuquerque, NM

I Just Want You to Know Who I Am: Why I Became A Finance Officer

There is no single path to becoming a finance officer. GFOA's nearly 23,000 members have just as many different motivations, stories, and journeys for how they got to this point in their career. However, they all now share the responsibility for maintaining trust, supporting their community, and working to build sustainable organizations in spite of increasing pressure from political polarization, workforce challenges, and overall distrust of government. During this session, hear from several finance officers about their career journey, how their experience puts them in a position to deal with current challenges, and what drives their dedication to the profession.

📍 *Tuesday, 5/23/2023 - 2:00 - 3:15, OR 204*

Leadership, Ethics, and Trust

👤 **Riley Akervik**, Finance Director, Central Valley Health District; **Lisa Marie Harris**, Director of Finance/Treasurer, San Diego County Water Authority; **Rich Lee**, Finance Director, San Mateo, CA; **Timothy Martin**, Senior Manager for Digital Experiences, Chicago office

Explaining Governmental Accounting to Non-Accountants Without Making Them Dizzy

Government financial reports are designed to meet the needs of a broad variety of users, most of whom are not accounting professionals. Unfortunately, for many non-accountants, the first reaction to encountering financial statements is likely to be confusion or worse, misunderstanding. This session is designed to equip accounting professionals with a practical and proven approach for explaining governmental financial statements to non-accountants.

📍 *Tuesday, 5/23/2023 - 2:00 - 3:15, PORTLAND 252-253*

Accounting and Financial Reporting

👤 **Keith Dage**, Director of Finance, City of Richardson, TX; **Stephen J. Gauthier**, Consultant

★ Leadership Workshop: Leading With Authentic Confidence

Over-confidence is repelling and under-confidence stalls progress. Both can be toxic and difficult to address. In this session, learn how to find, coach, and communicate with Authentic Confidence. This type of confidence attracts talent, teamwork, and the results you deserve in your career. Attend this session to listen to author and coach Ben Fauske as he shares lessons learned from real-world experiences coaching thousands of leaders. You will walk away with a concrete plan for how to be more confident in every area of your career and life.

Interactive leadership workshops are limited to 250 individuals per workshop and requires pre-registration.

- 📍 *Tuesday, 5/23/2023 - 2:00 - 3:15, PORTLAND 254-255*
- # *Leadership, Ethics, and Trust*

What Does It Take to Rethink Budgeting?

The typical budget process is based on items and historical precedent. While this does have some advantages, it also has a host of disadvantages that have long been recognized. Those disadvantages are becoming more acute as our society evolves. Many intrepid finance officers have explored new ways of doing budgeting and GFOA's Rethinking Budgeting project is providing new guidance for doing budgeting differently. But what does it take for a local government to change the way it budgets and plans? In this session, we'll discuss what GFOA research is finding and hear from practitioners who are rethinking their own budgets.

- 📍 *Tuesday, 5/23/2023 - 2:00 - 3:15, PORTLAND 256-257*
- # *Budgeting and Forecasting, Rethinking Budget*
- 👤 *David Goldman, Finance Director, City of Oak Harbor; Mark McDaniel, City of Fort Worth, Texas; Emily M. Zwetzig, Budget Director, Clark County, WA*

Building Understanding: How to Work with the Public Works Department

It is essential that Public Finance Professionals have a good working relationship with the agency's Public Works Professionals. In order to have an effective relationship, Public Finance Professionals need to understand how to communicate with Public Works Professionals, and communicate Public Finance realities, needs, and priorities in a manner that helps build the partnership between departments to meet mutual goals. This session will help Public Finance Professionals understand the Public Works Professional perspective and priorities, develop strategies to effectively communicate needs, and create a partnership dynamic with your agencies on how to best work together to define, fund, and deliver a level of service for a jurisdiction.

- 📍 *Tuesday, 5/23/2023 - 3:35 - 4:50, OR 202*
- # *Capital Planning and Asset Management*
- 👤 *John Hess, Assistant County Administrative Officer, County of Tulare, California; John Lewis, Public Works Director, City of Oregon City, OR; Kyle Wedberg, Ph.D., Senior Manager, Chicago office; Brooke Sisk, General Services Agency Director, County of Tulare, CA*

★ Hate this Place: Learning Not to Dread Your ERP Project

The fate of an ERP project can be determined up front. Preparation and planning are key to ensuring a positive outcome. Attend this session to learn ways to gather data properly before your ERP consultants engage. Participants will also learn how to anticipate risk and implement mitigation strategies through the contract process. Finally, attendees will learn how to plan resources and design effective governance and decision structures for a successful project.

- 📍 *Tuesday, 5/23/2023 - 3:35 - 4:50, OR 201*
- # *ERP Systems and Technology*
- 👤 *Susan Brown, Finance & Accounting Services Manager, City of Gresham, OR; Mark Gassaway MAcc, MBA, CPA, Finance Director, Clark County, WA; Mike Mucha, Deputy Executive Director, Chicago office; Kevin Wachtel, Finance Director, Village of Orland Park, IL*

Finance on Fire: Overcoming Issues with Budgeting for Fire Services

Ever feel like you and your colleagues in the Fire Department just aren't speaking the same language? If so, you're not alone, and this session is for you. GFOA and the International Association of Fire Chiefs (IAFC) are working together to develop resources to promote better collaboration between finance officers and fire chiefs. This panel discussion will feature both finance officers and fire personnel talking about how to improve communication between these two departments and address the many challenges that make capital planning, budgeting, purchasing, and other areas of public finance uniquely difficult for the fire service.

- 📍 *Tuesday, 5/23/2023 - 3:35 - 4:50, PORTLAND 252-253*
- # *Budgeting and Forecasting*
- 👤 *Tim Collier, CFO, Tualatin Valley Fire and Rescue, Tualatin, OR; Mathew Wasserburger, Assistant Director Fire Management Services, City of Aurora, CO*

From Theory to Practice: Applying Basics in Economics to Public Finance

Most government finance leaders are keenly aware of the impact regional, national, and even international economic factors have on their community. Understanding those factors and applying basic principles of economics can help finance officers make decisions related to budgeting, capital planning, economic development, investing, and more. This session will explore the skills used in government finance that draw from the economics profession and consider how deeper expertise in these areas could strengthen the government finance office.

- 📍 *Tuesday, 5/23/2023 - 3:35 - 4:50, OR 204*
- # *Leadership, Ethics, and Trust, Budgeting and Forecasting*
- 👤 *Deep Debnath, Economist, City of Columbia; Matthew Lue, Director of Finance, CFO, City of Columbia, MO; Andrew Zaremba, Utilities Economist, Tachoma Water*

★ The Importance of Cash Flow Forecasting

GFOA's Best Practice on cash flow forecasting discusses the importance of developing forecasts to ensure your entity's payables and liquidity needs are met. Governments can use simple tools to forecast their largest inflows and outflows to avoid liquidity risks, and develop practical short-term and long-term investment strategies. This session will give attendees key takeaways on the importance of cash flow forecasting, how to develop a simple forecast, peer examples of forecasting methods, and how to get started or improve your entity's current cash flow forecasting program.

📍 *Tuesday, 5/23/2023 - 3:35 - 4:50, PORTLAND 256-257*

Treasury and Investment Management

👤 ***Brent Bryant**, Finance Director, City of Oklahoma City, Oklahoma; **Jackie Dunn**, Treasurer, City of Philadelphia, Pennsylvania*

★ Lessons Learned in Federal Funds Opportunities

While most finance officers are aware of major funding programs like ARPA, IIJA, and IRA, did you also know other federal funds opportunities now exist for state and local government? In this session, speakers representing federal agencies will discuss current and forthcoming notices of funding opportunities (NOFO). Attend this session to decrease your chance of missing out and learn how to best leverage available programs for your organization.

📍 *Tuesday, 5/23/2023 - 3:35 - 4:50, PORTLAND 251-258*

Federal Advocacy

Successful Supplier Diversity and Impact on Community

Establishing a diverse supplier pool should be a priority for governments and can highlight the strategic value that procurement can bring both to an organization and community. Supplier diversity programs often fulfill government economic and sustainability goals, and work to address inequities that can be present in traditional contracting processes. Attend this session to uncover lessons learned in establishing a supplier diversity program, identify steps necessary to get started, and hear from recognized leaders in public procurement on how to achieve the best results from supplier diversity programs. This session will follow NIGP: The Institute for Public Procurement's best practice titled, Establishing an Effective Supplier Diversity Program.

- *Tuesday, 5/23/2023 - 3:35 - 4:50, OR 203*
- *Procurement*
- ***Brian P. Garrity**, C.P.M., CPSM, CPPB, Director of Procurement, Golden Gate Bridge, Highway and Transportation District, San Francisco, CA; **Lisa Marie Harris**, Director of Finance/Treasurer, San Diego County Water Authority; **Rachelle Mathews**, Deputy Director of Administrative and Financial Services, City of Topeka, KS*

Wednesday, May 24, 2023

★ Stopping Fraud Before it Stops You

Unscrupulous actors are attempting to infiltrate government's treasury operations in many ways. GFOA has written extensively about fraud prevention in the treasury office, which will be highlighted during the session. Making sure your entity has both appropriate policies and procedures to prevent fraud and to have an action plan if it occurs, are both imperative. This session will provide ways for governments to have policies in place and help prevent all types of fraudulent practices, to best protect your entity.

📍 *Wednesday, 5/24/2023 - 8:30 - 10:10, OR 202*

Treasury and Investment Management

👤 ***John M. Globensky**, City Treasurer, City of Grand Rapids, MI*

Variety is the Spice of Life: Options for Successful Capital Financing Strategies

Funding the construction of infrastructure, facilities, and other assets is not easy and at times, governments need to consider creative options to provide necessary solutions. Beyond debt financing, pay-as-you-go, and grant funding, finance officers have used a variety of ways to pay for their capital projects including use of private funds, interfund borrowing, microfinancing, and more. However, not all ideas are good ones. In this session, speakers will provide attendees with considerations for different funding options, the pros and cons of each, and how to determine what works best for your government.

📍 *Wednesday, 5/24/2023 - 8:30 - 10:10, OR 201*

Capital Planning and Asset Management

👤 ***Jonas Biery**, Vice President, Public Finance Banker, D.A. Davidson & Co; **Sarah Brown**, Treasurer, City of St. Paul, Minnesota*

Hidden Costs of Free: Accounting for Federal Grants

Preparing for a single audit can be daunting! Collecting information from various departments and tracking the federal expenditures and related revenues all weigh down the process, on top of working with the auditors. This session will review generally accepted accounting principles for grants, best practices for internal grant accounting, and how to complete the Schedule of Federal Expenditures. Attendees will also learn about single audit requirements and dive deeper into ARPA grant compliance.

📍 *Wednesday, 5/24/2023 - 8:30 - 10:10, PORTLAND 252-253*

Accounting and Financial Reporting

👤 ***Susannah Filipovic**, Manager of Technical Accounting, Chicago office; **Edward Gin**, Chief Financial Officer, Illinois Housing Development Authority; **Amanda Ward**, Partner, Plante & Moran, PLLC*

★ Better Days Ahead: Strategies for Financial Sustainability Amid Uncertainty

Hoping for “better days ahead” is not an effective strategy to ensure financial sustainability, but for many governments, it has become the de facto sustainability strategy. Current challenges and emergencies take up too much of our energy. Growing uncertainty makes financial forecasting feel like a guessing game, and annual budgeting means we really only have to focus on one year into the future. It’s enough to discourage even the most experienced finance officer. But, while we can’t guarantee better days ahead for our communities, we can promote effective planning strategies that will put our communities on the path toward financial sustainability. Hear from practitioners who have implemented such strategies and are seeing benefits in their organizations.

📍 Wednesday, 5/24/2023 - 8:30 - 10:10, PORTLAND 251-258

Budgeting and Forecasting

🗣️ **Christian Elkin**, Budget Director, Multnomah County, OR; **Laurette Jean**, Director of Budget & Performance Management; **Dan Olivieri**, Manager of Corporate Planning & Consultation, City of Maple Ridge, BC

Easier Said than Done: Attracting and Retaining Public Finance Talent in the New World of Work

As outlined in Meeting Demand for State and Local Public Finance Jobs, a report released in Fall 2022 by GFOA and Lightcast, demand for state and local public finance officers is outstripping the current supply of workers in our sector. To address this phenomenon, governments need to adapt and find creative ways to attract new workers and retain existing ones. At this session, hear from local government leaders about what they are doing to address this problem and get some ideas to try in your own organization.

📍 Wednesday, 5/24/2023 - 8:30 - 10:10, PORTLAND 256-257

Compensation and Benefits

🗣️ **Robert Lavigna**, Senior Fellow - Public Sector, UKG Ultimate Kronos Group; **Ebony Roundtree**, Budget and Compensation Administrator; **Matthew Walsh**, Research Director, Lightcast; **Tristan Wulffson**, Budget Analyst, Maricopa County, AZ

Government Technology Roundtable

One positive outcome of the pandemic was the ability of governments to leverage technology in creative ways to solve complex problems quickly. Governments are continuing this trend long after the crisis. This session highlights examples of how peer governments are using technology to improve operations. Governments will explain why the technology was implemented, the resources required to implement it and provide an honest assessment on whether or not the intended outcome was reached. Participants will learn when and how to implement technology solutions or when not to.

📍 Wednesday, 5/24/2023 - 10:30 - 12:10, OR 201

ERP Systems and Technology

Disclosure Update

For decades, GFOA has advocated for issuer disclosure best practices and led efforts to help members have a strong voice among all market participants. Having robust disclosure policies, procedures, and practices, as well as being aware of what regulators, investors and other market participants want to see from issuers, can help governments stand out and attract greater participation in their bond sales. This session will provide an overview of disclosure best practices and considerations for what is coming down the road, including new federal structured data for issuer disclosures standards.

📍 Wednesday, 5/24/2023 - 10:30 - 12:10, PORTLAND 251-258

Debt Management

🗣️ **David Erdman**, Managing Director, Baker Tilly Municipal Advisors; **Carol Juang McCoog**, Hawkins Delafield & Wood LLP; **Maria Runnels**, Investor Relations Manager, City of Atlanta, GA

★ Position Budgeting Amid the Hiring Crisis

Nearly all local governments are having difficulty filling vacant positions these days. Hiring challenges clearly affect a government’s operations and ability to meet service level expectations, but they can also complicate the development of the budget by introducing new layers of uncertainty. Will we be able to fill all of our open positions? Will we have to increase starting salaries to attract candidates? Will we have to pay more in overtime to continue meeting service demands? How do we budget salary and benefit expenses for positions that remain vacant? This session will explore these questions and more and provide tips for developing a personnel budget that fits the realities of today’s compensation and recruiting environment and is consistent with budgeting best practices.

📍 Wednesday, 5/24/2023 - 10:30 - 12:10, PORTLAND 256-257

Budgeting and Forecasting

🗣️ **Lunda Asmani**, CPFO, Chief Financial Officer, Norwalk Public Schools; **Toby LaFrance**, Finance and IT Director, City of Milwaukie, OR

Capital Assets Accounting

Capital assets are often the largest single element on a government’s statement of net position and represent an area of accounting and financial reporting that is very different for governments than the private sector. This session will focus on key topics such as which costs should be capitalized when capital assets are acquired, constructed, developed or improved, governmental fund accounting for transactions, internal control over capital assets, and other events related to capital assets.


📍 Wednesday, 5/24/2023 - 10:30 - 12:10, PORTLAND 252-253

Accounting and Financial Reporting

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