



Central Ohio Association of Government Accountants 27th Annual Regional Professional Development Conference

Program and Registration Information
October 19-20, 2011

The River Club Restaurant at Confluence Park
679 W. Spring St. Columbus, OH 43215



Scheduled Keynote Speakers Include:

- Dave Yost, Ohio Auditor of State
- Ken Mayland, ClearView Economics, LLC
- T.J. LaMendola, Columbus Blue Jackets Chief Financial Officer
- Christopher A. Whistler, Assistant Director, Ohio Office of Budget and Management
- Craig Krenzler, Quarterback of the Ohio State University 2002 BCS National Championship Team

National AGA: www.agacgfm.org

Central Ohio AGA: www.coaga.org



Welcome – Thank you for taking a few moments to look through the Central Ohio Association of Government Accountants (AGA) 2011 Regional Professional Development Conference (PDC) registration brochure. You will find an excellent conference schedule that offers outstanding keynote speakers, a wide range of break-out sessions and high quality training classes for you and your organization. We serve federal, state, local, and special district governments, as well as their private sector partners in the central Ohio area. See you in October at the River Club at Confluence Park!

Reasons to Attend this 2-day Program:

- Obtain **16 hours** of Professional Development Training CPE hours
- Required “Ethics” training available (Thursday)
- Learn from nationally recognized industry leaders and network with colleagues
- Stay up-to-date on industry changes and issues that affect your career

Conference Overview

Dates: Wednesday and Thursday: October 19-20, 2011

Location: The River Club Restaurant at Confluence Park
679 West Spring Street, Columbus, Ohio 43215

Parking: The River Club at Confluence Park offers free parking.

Who Should Attend? If you are involved in government financial management and accountability, then Central Ohio AGA’s 27th Annual Regional Professional Development Conference is for you! This conference brings together leaders from all levels of government, the private sector, and academia, including:

- Accountants/Auditors
- Fraud Examiners
- Comptrollers
- Treasurers
- Chief Financial Officers
- Information Technology Professionals
- Budget Professionals
- Financial Managers/Program Directors.

Hotel Accommodations: A block of rooms has been reserved at the *new* Hyatt Place Columbus/OSU, located at 795 Yard Street, Columbus, Ohio 43212 (*note: for GPS purposes you may need to use 900 Goodale Blvd. as the address*). The group rate is \$119.00 plus applicable state and local taxes per night. Reservations should be made directly with the hotel at [614-280-1234](tel:614-280-1234) or via the hotel website at www.hyattplacecolumbusosu.com. Please use the booking code G-CAGA to obtain the discount rate. The rooms are available on a first-come, first-serve basis, and must be made no later than September 19, 2011 to receive the discount.



Central Ohio AGA Regional Professional Development Conference Agenda

Day 1 Conference Agenda: Wednesday, October 19, 2011			
7:30 am	Registration Desk Open		
7:30 – 8:30 am	All-American Continental Breakfast		
8:30 – 9:30 am	Keynote Address: How the Auditor of State’s Office is Working to Achieve Skinnier, Smarter Government for All Ohioans – Dave Yost, Ohio Auditor		
9:30 – 10:30 am	Legislative Update		
10:30– 10:45 am	Transition/Break		
Breakout Sessions – Wednesday, October 19, 2011			
	<u>Accounting/Auditing</u>	<u>Accounting/Auditing</u>	<u>Management</u>
10:45 – 12:00 pm	(W1) GASB Update	(W2) Fraud Red Flags and Proactive Prevention Activities	(W3) Effective and Non-Effective Leadership Styles
12:00 – 1:15 pm	Sit down lunch and Keynote Address: Can This Economy Overcome Politics and Fiscal Drag? – Ken Mayland, President, ClearView Economics, LLC		
1:15 – 2:05 pm	Keynote Address: T.J. LaMendola, CPA, Columbus Blue Jackets CFO		
2:05 – 2:15 pm	Transition/Break		
2:15 – 3:30 pm	(W4) GASB Issues on the Horizon	(W5) Ripley “Believe It or Not:” \$1 Million Gone.....Fraud Case Study	(W6) Social Media – Panel Discussion
3:30 – 3:45 pm	Transition / Break		
3:45 – 5:00 pm	(W7) IT Project Budgeting, and Tech Proofing Your IT Future	(W8) Performance Audits	(W9) Communication Skills for the Leader
Day 2 Conference Agenda: Thursday, October 20, 2011			
7:00 am	Registration Desk Open		
7:00 – 8:00 am	All-American Continental Breakfast		
8:00 – 9:00 am	Keynote Address: Ohio’s FY 12/13 Budget – Christopher A. Whistler, Ohio Office of Budget and Management		
9:00 – 10:00 am	Pension Reform Update		
10:00 – 10:15 am	Transition/Break		
Breakout Sessions – Thursday, October 20, 2011			
	<u>Accounting/Auditing</u>	<u>Accounting/Auditing</u>	<u>Management</u>
10:15 – 11:30 am	(T1) New GAO and OMB Guidance	(T2) Retirement of SAS 70: A New Breed of Service Organization Control (SOC) Reports (SSAE 16)	(T3) Considering the Reporting Implications of Intergovernmental Financial Dependency and Related Risks
11:30 – 12:30 pm	Sit down lunch and Keynote Address (and short autograph session): Mgmt. Leadership & Overcoming Adversity – Craig Krenzler, Quarterback of the OSU 2002 BCS National Championship Team		
12:30 – 1:30 pm	(T4) Clarity Standards	(T5) The Role of the IT Auditor	(T6) IT General Control Considerations and Implications
1:30 – 1:45 am	Transition/Break		
1:45 – 4:15 pm	(T7) GASB 54 Implementation Issues	(T8) Ethics	(T9) Turning Conflict Into Cooperation; and 7 Habits of Highly Effective Dogs

Central Ohio AGA Regional Professional Development Conference – October 19-20, 2011
Please Register on-line at: www.regonline.com/2011OhioPDC. (credit cards accepted)

Workshop Descriptions * Day 1 – Wednesday, October 19, 2011

(W1) GASB Update – Ken Schermann, Senior Technical Advisor, GASB – *This session will provide course participants with an overview of the recently effective and newly issued standards. Among the standards covered will be Statement 59 on Financial Instruments Issues, Statement 60 on Service Concession Arrangements, Statement 61 on the Financial Reporting Entity, Statement 63 on Reporting Deferred Inflows and Outflows, and Statement 64 on Hedge Accounting Terminations.*

(W2) Fraud Red Flags and Proactive Prevention Activities – Kevin Saionzkowski, CPA, CFE, Chief Auditor of the Special Audit Division of the Auditor of State's Office. *Participants will be introduced to the Fraud Triangle as a way of identifying potential fraud red flags within their organizations and learn the components of a typical organization-wide antifraud program.*

(W3) Effective and Non-Effective Leadership Styles – Dr. Timothy F. Reymann, Chair of Franklin University's Business Administration and Management Programs – *This presentation will focus on the three key forms of leadership as described in the Full-Range Leadership Model. The elements that contribute to transforming leadership will be emphasized and compared to non-functional leadership behaviors. The impact of these leadership styles on organizational followers and an organization's culture will be discussed in depth.*

(W4) GASB Issues on the Horizon – Ken Schermann, Senior Technical Advisor, GASB – *Participants will get a look into the issues that the GASB is currently addressing that will ultimately lead to new financial reporting standards. Included in the discussion will be exposure drafts on pensions (plan and employer reporting) and reclassifying certain assets and liabilities as deferred inflows and outflows. Preliminary views documents of a Concepts Statement on recognition and measurement (including a reexamination of governmental fund reporting concepts) and the "fiscal sustainability" project will also be covered. All of these projects are important, and somewhat controversial, as they propose significant changes to current practice.*

(W5) Ripley "Believe It or Not:" \$1 Million Gone....Fraud Case Study – Becky Wolcott, CPA, CFF, CFE, Deputy Inspector General for Office of the Ohio Inspector General; and James Manken, Chief Legal Counsel for Office of the Ohio Inspector General – *This session will cover a small southern Ohio village that lost nearly \$1 million over a five year period. This presentation will be based on a case study model and will review the forensic audit process used to convict the former utility clerk. Real world examples will be used to demonstrate the various schemes used by the former utility clerk and will identify red flags that were missed.*

(W6) Social Media – Jeff Robinson, PIO, City of Powell; Patti O'Toole, Director of Communications, YWCA Columbus; Darrah Courter, Strategic Connector, Professional Trainer, Owner Rippling Effect - *Group panel will address the concerns and pitfalls of putting together, managing and monitoring social media tools.*

(W7) IT Project Budgeting, and Tech Proofing Your IT Future – Michael Sawczyn, VP of Health Information Exchange for Ohio Health Information Partnership. *Too many IT projects run over budget or just plain fail. And even when they succeed, their end product can often become obsolete before returning its initial investment. Learn the keys to properly planning and budgeting your IT projects and how to understand how it can evolve as your needs grow.*

(W8) Performance Audits – Betsy Bashore, Assistant Chief Auditor, Performance Audit Division, Ohio Auditor of State's Office – *Learn the basic principles of performance auditing and how it relates to performance management and budgeting or general process improvement. Explore the origins and current application of performance auditing in Ohio and the US, and discuss several broadly-applicable performance audit recommendations and ways to implement them. Focus on the application of the three Es – economy, efficiency, and effectiveness.*

(W9) Communication Skills for the Leader – Raymond M. Waite, Jr., Franklin University & IBM - *Strong communication skills are critical for the best leaders to hear, guide, and motivate others. High quality communication goes well beyond the spoken word and requires you to take into account many factors. This fun and interactive session explores communication basics, listening skills, non-verbal communication and communicating across the generations, along with how they play an important role in effective leadership.*

Workshop Descriptions * Day 2 – Thursday, October 20, 2011

(T1) New GAO and OMB Guidance – Walter Kelly, CPA, CFE, Clifton Gunderson Partner – *Get updated on the new Government Auditing Standards (Yellow Book) revisions, why they were made, the impact of changing to a principles versus rules based approach, and other changes. In addition, this session will focus on the Single Audit and recently issued 2011 Compliance Supplement by OMB.*

(T2) Retirement of SAS 70: A New Breed of Service Organization Control (SOC) Reports (SSAE 16) – Emily Frolick, CPA, CISA, CIA, KPMG LLP – *With the retirement of the SAS 70 report in June 2011, there are new Service Organization Control (SOC) reporting options available to service organizations and their customers. In the past, the SAS 70 report was intended to assist service providers' customers and their auditors specifically in the context of internal control over financial reporting. Now, three types of SOC reports have been defined to help service providers meet a broader set of user needs, such as addressing the security and availability concerns related to the cloud. To help jump-start your organization's transition efforts, this seminar focuses on the contents and benefits of the SOC reports; how to use these reports; and what types of reports to request going forward.*

(T3) Considering the Reporting Implications of Intergovernmental Dependency and Related Risks – Ed Mazur, MBA, CPA, served as the first controller of the Office of Federal Financial Management (OFFM) within OMB, currently with Clifton Gunderson, LLP – *Federal fiscal sustainability significantly affects State and Local Governments. Learn to identify whether Federal funds flowing to State and Local Governments are unsustainable on both a current and long-term basis and are, therefore, at risk. We will also understand how to interpret relevant guidance (IFD) under the GAAP hierarchy that might guide the reporting of intergovernmental financial dependency. We will consider the possible benefits to State and Local Governments in reporting on IFD and for having senior elected leaders exert shared leadership with the Congress in addressing the Federal fiscal imbalance.*

(T4) Clarity Standards – Walter Kelly, CPA, CFE, Clifton Gunderson Partner – *The AICPA is redrafting all of the auditing sections in the Codification of Statements on Auditing Standards, applying the clarity drafting conventions and converging the material with the International Standards on Auditing. Hear about effective date, status of pre-post effective date SAS's, audit reporting impact and other proposed revisions.*

(T5) The Role of the IT Auditor – Cooper Martin, Information Systems Auditor for the Ohio Auditor of State's Office – *This session will cover the role of the information technology auditor in the financial statement audit. This presentation will focus on audit objectives and discuss key information technology controls. Learn why these controls should be implemented and how to better prepare for an IT review.*

(T6) IT General Control Considerations and Implications – Jim Kreiser, CISA, CFSA, Clifton Gunderson, LLP Senior Manager – *Gain an understanding of the key IT general controls considerations and impacts for an organization. The focus will be to identify and review primary controls in the context of best practices, and implications for internal controls of financial reporting and compliance considerations. Learn the key components and categories of IT general controls, including logical access, change control, and IT operations. Leading controls and related audit procedures for each category will be discussed, with considerations of the related risk implications to the organization for each control. Further, engage in a discussion of the impacts of a strong internal control environment regarding IT general controls, including considerations of ERM, organizational risk assessments, compliance reviews, financial reporting (including single audits), and entity level considerations.*

(T7) GASB 54 Implementation Issues – Jeff Markert, CPA, KPMG LLP Government Audit Partner – *This session will address specific questions and issues encountered by governments during their implementation of GASB 54. Among other topics, considerations for identifying and characterizing constraints on resources for purposes of applying the new fund balance classifications and governmental fund type definitions will be explored, along with methods for determining year-end amounts for the various fund balance classifications.*

(T8) Ethics – Paul Fiorelli, J.D., M.B.A., Xavier University – *This course has been approved by the Accountancy Board of Ohio and will satisfy accountant's three (3) CPE hour requirements for Professional Standards and Responsibilities. Topics covered include: The Role of the Accountancy Board - ORC 4701 AICPA Code of Conduct Key Accounting Concepts - Professional Skepticism, and acting in the public interest The Value of Values Corporate*

Culture Moral Meltdown - Where were the accountants.

(T9) 1) Turning Conflict into Cooperation; and 2) 7 Habits of Highly Effective Dogs and What We Should Learn From Them – Dr. Garry L. McDaniel, Ed.D., Associate Dean for the Center for Professional Training and Development at Franklin University – 1) Every day we experience conflict at home, at work and in our community interactions. Many people see conflict as something to be avoided at any cost. This workshop will help participants understand that conflict is inevitable and can be approached in a constructive manner that builds relationships, enhances productivity, and leads to cooperative synergy! Learn how you can significantly enhance your ability to turn what might appear as negative conflict into an opportunity for positive personal and organizational growth. 2) How is it that dogs, who are so unlike you and I, have become such a large part of our lives? Anthropologists suggest that the relationship between humans and dogs goes back at least 14,000 years. Dogs are our helpers, confidants, protectors and friends. In this entertaining and engaging presentation, Dr. Garry McDaniel will discuss seven habits dogs embody in their interactions with humans, and how we can benefit by incorporating the habits of Effective Communication, Loyalty, Optimism, Playfulness, Unconditional Love, Forgiveness, and A Sense of Adventure into our personal and professional lives on a routine basis.

2011 AGA PDC CONFERENCE FEES

	AGA Members		Non-Members	
	On or Before September 30 th	After September 30 th	On or Before September 30 th	After September 30 th
Wednesday Only	\$175	\$225	\$250	\$300
Thursday Only	\$175	\$225	\$250	\$300
Both Days	\$300	\$350	\$400	\$450

- Please register on line at: www.regonline.com/2011OhioPDC. You will need to have your AGA membership number to receive the discounted rate.
- Checks and Credit Cards are accepted (VISA, Mastercard, Discover, & Am. Express). Please note that group registrations for a government entity can be processed with a purchase order. The purchase order must be emailed to AGA within 15 days of registration. See on-line registration for additional information.
- Registration is on a first-come, first-serve basis and is limited to the first **225** registered attendees.
- Contact our Program Co-Chairs (Jim McLaughlin & Matt Klapheke at agareg@coaga.org) with any questions concerning registration or complete cancellations/refund and substitution policies.
- All cancellation notices must be received in writing and reviewed by the Program Co-Chairs no later than **5:00 pm, Wednesday, October 12, 2011** in order to receive a refund. The cancellation notice must include the following information for each scheduled attendee: name, employer or business, mailing address, method of payment and reason for cancellation. Cancellation notices should be emailed to agareg@coaga.org. A refund may not be issued if the cancellation notice is received untimely and/or after the onset of the conference.