Staff Office
416-585-3743

Staff Office Fax
416-585-3746

Registration
416-585-3740

Message Center
416-585-3741
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## GFOA

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May 22-25, 2016

Dear Friends:

I am delighted to extend my warmest greetings to everyone attending the 110th Annual Conference of the Government Finance Officers Association (GFOA).

This meeting — with its theme “Sharing Solutions and Strategies”— provides public finance professionals from across Canada and the United States with a wonderful opportunity to share their knowledge and best practices in the fields of management and finance while enhancing their technical and managerial skills. I am sure that the program of educational sessions, keynote presentations and exhibits will prove inspiring and motivating to everyone in attendance.

I would like to commend GFOA for its commitment to promoting professional excellence and integrity on the part of those entrusted with the management of governmental financial resources. I would also like to thank the organizing committee for their hard work in putting together such a rewarding conference for delegates.

Please accept my best wishes for an enjoyable and productive meeting in Toronto.

Sincerely,

The Rt. Hon. Justin P.J. Trudeau, P.C., M.P.
Prime Minister of Canada
May 22 – 25, 2016

A PERSONAL MESSAGE FROM THE PREMIER

On behalf of the Government of Ontario, I am pleased to extend warm greetings to everyone attending the 110th Annual Conference of the Government Finance Officers Association (GFOA).

Since its development and creation in 1906, the GFOA has dedicated itself to meeting the needs of its members by providing a unique peer community of knowledge and best practices — enabling public finance officers to fulfil their professional responsibilities.

This annual conference offers public finance officials throughout Canada and United States an opportunity to benefit from practical professional development by exchanging ideas, sharing solutions and sharpening technical and managerial skills. This forum will also offer the chance to network and share best practices with colleagues and peers.

I would like to thank everyone in attendance for demonstrating your commitment to your career development. To the visitors to Toronto: I offer you a warm welcome to our province’s capital — I hope you enjoy your stay.

Please accept my best wishes for an enjoyable event and for much ongoing success.

Kathleen Wynne
Premier

Kathleen Wynne
Premier
Message from the Mayor

It is my pleasure to extend greetings and a warm welcome to everyone attending the Government Finance Officers Association’s 2016 Conference, Sharing Solutions and Strategies.

Through legal, moral and professional standards of conduct and through strategies and policies, the Government Finance Officers Association is dedicated to promoting proper management of governmental financial resources for the public benefit.

This year’s conference will be an opportunity for attendees to meet, explore new perspectives and discuss matters of mutual interest in a setting designed for professional development.

I wish to welcome everyone to our city and encourage you to enjoy Toronto at this time of year as well as learn about our vibrant neighbourhoods.

On behalf of Toronto City Council, please accept my best wishes for an informative and enjoyable event.

Yours truly,

Mayor John Tory
City of Toronto

OFFICE OF THE MAYOR
100 QUEEN STREET WEST, TORONTO, ONTARIO, M5H 2N7

John Tory
Mayor of Toronto
Welcome to Toronto, a continental gateway and international crossroads where people love to meet.

Toronto is one of the world’s most cosmopolitan cities. Warm, welcoming, chic, elegant, and vibrant, Toronto is a city that celebrates life in all dimensions.

As one of the most multicultural cities in the world, Toronto is enriched by an exciting fusion of traditions, passions, flavors and perspectives of the over 100 cultures that live here. Global cultural influences converge with that unique dash of Toronto hospitality and flair, resulting in an amazing line-up of spectacular event venues, hotels, over 9,000 restaurants, fashion, entertainment, culture, arts, shopping, attractions, events, festivals, neighborhoods, and architecture. Nightlife and entertainment abound with 200 dance and theatre companies offering everything from mega-musicals to avant-garde works.

A city of contrasts, Toronto’s skyline features a juxtaposition of glittering skyscrapers, the CN Tower (a Modern Wonder of the World), historic facades, beautiful parks, miles of waterfront, boardwalks, and trails.

Beyond city limits are breathtaking attractions, such as Niagara Falls, a renowned wine region, outstanding theatres, and outdoor adventures—all within a short drive.

For more information, please visit www.SeeTorontoNow.com.
Registration Hours

Attendee check-in and registration will take place on the 600 level of the convention center during the following hours. All attendees and their guests must check in to pick up their conference materials.

<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Saturday, May 21</td>
<td>11:00 a.m. – 5:00 p.m.</td>
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<tr>
<td>Sunday, May 22</td>
<td>9:00 a.m. – 5:00 p.m.</td>
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<tr>
<td>Monday, May 23</td>
<td>8:00 a.m. – 4:00 p.m.</td>
</tr>
<tr>
<td>Tuesday, May 24</td>
<td>8:30 a.m. – 4:00 p.m.</td>
</tr>
<tr>
<td>Wednesday, May 25</td>
<td>8:00 a.m. – 12:00 p.m.</td>
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</tbody>
</table>

Name Badges

All conference attendee and guest badges were mailed before the annual conference. If you or your guests did not receive your badge, or if you need to request additional guest badges, please pick up your badge during registration hours on the 600 level of the convention center. Exhibitor badges will be available onsite for pick up by company.

Conference attendee badges: All conference attendees must wear their name badges to be admitted to the conference sessions, meetings, luncheons, the Exhibit Hall, and the Sunday Welcome Reception.

Guest name badges: There is no registration fee for guests and children. However, guests must be registered and wear their guest badges to be admitted to the Sunday Welcome Reception and the Exhibit Hall. Children under 18 must be accompanied by an adult at all times to be admitted to the Exhibit Hall.

First-time conference attendee scholarship recipients: Thank you for taking advantage of GFOA’s first-time conference attendee scholarship. We hope that you will find your conference experience beneficial in the days ahead as you catch up on recent changes, learn new developments, and network with your peers. At GFOA Registration on the 600 level of the convention center, there will be a dedicated line for first-time conference attendees to pick up conference materials.
badges and a first-time conference attendee sticker — just look for the sign posted at the registration counter.

If you see a fellow delegate wearing a first-time conference attendee sticker, please join us in saying “Welcome!”

**New GFOA Mentorship Program**

Mentors and mentees were identified before the start of the annual conference. Mentors will be paired up with small groups of first-time scholarship recipients to provide tips on how to get the most out of GFOA and the days ahead.

Mentors and mentees will be able to network at GFOA’s first-time scholarship brunch, Sunday, May 22, 10:00 a.m. – 11:30 a.m., room 801.

**Find Your Sessions**

If you need help identifying the most relevant sessions to attend, GFOA has put together a guide to help identify sessions and speakers that might be attractive to various types of delegates. For more information, visit [www.gfoa.org/findyoursession](http://www.gfoa.org/findyoursession).

**Business Center**

Business Centers are conveniently located on levels 800 (South Building) and 300 (North Building).

**South Building**

Located outside Exhibit Hall D in room 825 B
Hours: Monday–Friday, 8:30 a.m. – 4:30 p.m.
Phone: 416-585-8227
Fax: 416-591-8589

**North Building**

Located across from Exhibit Hall C on Level 300
Hours: Monday–Friday, 8:00 a.m. – 5:00 p.m.
Phone: 416-585-8387
Fax: 416-585-8388
General Conference Information

Networking Sessions
In addition to GFOA’s standard concurrent sessions, the below networking sessions will take place for delegates to meet peers and discuss topics relevant to specific types of organizations.

GFOA had asked attendees to submit an RSVP for all networking sessions before the start of the annual conference.

Sunday, May 22
- **Canada Day**, 9:00 a.m. – 1:10 p.m., room 701 B
  (lunch in room 713 at 12:20 p.m.)
  Following the morning’s program, GFOA’s concurrent sessions for conference attendees will begin at 1:30 p.m. and will conclude at 4:40 p.m. and will include Canadian topics.
- **First-Timers Brunch**, 10:00 a.m. – 11:30 a.m., room 801

Monday, May 23
- **Smarter School Spending Lunch**, 12:10 p.m. – 2:20 p.m., room 701 A
- **Next Generation of Finance**, 4:15 p.m. – 5:30 p.m., room 701 A
- **Small Government Discussion**, 4:15 p.m. – 5:30 p.m., room 718 B

Tuesday, May 24
- **Utility Finance Forum**, 2:00 p.m. – 3:15 p.m., room 718 B
- **Urban Forum**, 3:35 p.m. – 4:50 p.m., room 718 B

Cellular Phones
As a courtesy to our speakers and to the other conference attendees, please turn your cell phone on vibrate or off during conference sessions, meetings, and luncheons. Charging Stations will be set up throughout the convention center.

*Sponsors: ICMA-RC and VISA*
Concessions
Concessions will be available in the convention center during conference hours.

City Information Desk
Stop by the Tourism Toronto booth for restaurant reservations and city information. The desk is located near GFOA Registration on the 600 level of the convention center and will be open during the following hours:

Saturday, May 21 1:00 p.m. – 4:00 p.m.
Sunday, May 22 1:00 p.m. – 6:00 p.m.
Monday, May 23 12:00 p.m. – 4:00 p.m.

CPE CREDITS
The GFOA is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org

National Registry of CPE Sponsors
150 Fourth Avenue North • Suite 700
Nashville, TN 37219-2417
www.nasba.org

Continuing Professional Education (CPE) Credits
The GFOA will use a barcode scanning system for tracking CPE credits. Your badge will be printed with a barcode that is unique to you. In order to receive CPE credit, it will be your responsibility to have your badge scanned at the conclusion of each session you attend. A GFOA staff member or representative will be available to scan your badge as you exit each session. (The GFOA staff will be unable to scan any attendee who leaves a session more than 10 minutes before it concludes. As a courtesy to your fellow attendees, please have your badge visible and ready to be scanned. Only those people that need CPE credit should have their badges scanned.)
**Self-serve scanning stations:** Located outside each session room will be a self-serve scanning station that will allow you to efficiently scan your badge. Slide your badge under the scanner. The light will change from red to green to notify you that your badge has been read and recorded. If you scan your badge at a self-scanning station, you can bypass the staff members scanning at the exit of the session.

Self-serve scanners will be reprogrammed shortly after the conclusion of each session for the next session. **If you do not get your badge scanned after a session, please resolve it the same day by visiting the Message Center located on the 600 level of the convention center.**

A printed record of your scanned CPE credits will be mailed to you two to three weeks after the conference. **You will not receive CPE credit unless your conference registration is paid in full. Because CPE requirements vary from state to state, CPAs are advised to check with their state board of accountancy or CPA society to ensure proper procedures are followed to earn CPE credits. It is the participant’s responsibility to report the appropriate number of credits earned.**

**Evaluations**

Throughout the conference, the GFOA asks attendees to provide feedback on concurrent sessions and the conference as a whole. Evaluation forms can be found on the GFOA website at www.gfoa.org/conf-eval. Evaluations can also be filled out on the computers in the Internet Café located on the 600 level of the convention center or through GFOA’s annual conference mobile site. Your feedback is important to the GFOA and will assist us with making improvements to future conferences.
Complimentary Beverage Service

Sunday, May 22
Coffee will be available during the morning in the Booth #424 in Exhibit Hall D.
Sponsor: Tyler Technologies

Monday, May 23
Coffee will be available before the opening general session near Hall F-G.
Sponsor: Oracle

Tuesday, May 24
Coffee will be available before the general session near Hall F-G.
Sponsor: Oracle

Wednesday, May 25
Coffee, light snacks, and items promoting the 2017 Annual Conference in Denver will be available in the morning near the concurrent session rooms in the North and South buildings of the convention center.
Sponsor: Visit Denver and Hyatt Denver

Exhibit Hall
Exhibits will be located in Hall D of the convention center. The Exhibit Hall is designed so you can view products, ask questions, and see live demonstrations of products and services that will save your government time and money. Children under 18 must be accompanied by an adult at all times to be admitted to the Exhibit Hall.

Sunday, May 22 10:00 a.m. – 1:30 p.m.
3:30 p.m. – 6:30 p.m.
Monday, May 23 11:30 a.m. – 5:30 p.m.
Tuesday, May 24 10:00 a.m. – 2:30 p.m.

Relaxation Station: Take a break and stop by the relaxation station in Booth #238 in Exhibit Hall D.
We look forward to seeing you there!
Sponsor: AXA
General Conference Information

**Passport book drawing:** Visit the GFOA Message Center located on the 600 level of the convention center at 2:00 p.m. on Tuesday, May 24, to find out the winning names of the GFOA Passport book drawing. Prizes include an iPad Air, iPad Mini, and three backpacks containing GFOA items and vouchers worth $250.00 for GFOA publications. Only one winner per prize. Prizes will be shipped to the winners one to two weeks after the conclusion of the conference. *Exhibitors and guests are not eligible.*

**Guests with Special Needs and Medical Assistance**

If you require access to a wheelchair or scooter, please call the GFOA staff office at 416-585-3743.

**Medical Assistance:** The Metro Toronto Convention Centre first aid station is located in the South Building on the 800 level, directly across the hall from Exhibit Hall D entrance. Should you need to report a first aid emergency or you need first aid services, please go to this station directly, report your emergency to the closest Reilly Show Security guard, or dial extension 8160 on the nearest house phone.

**No Smoking Policy:** Smoking is not permitted anywhere in the convention center.

**GFOA Products and Services**

*Booth #400 in Exhibit Hall D*

**Check out all that the GFOA has to offer!**

- Take 10 minutes to grow your professional network by helping us grow ours! One of the many benefits of membership in GFOA is the opportunity to connect and network with nearly 18,700 top public- and private-finance professionals from across the United States and Canada. The goal of GFOA’s new membership referral program is to broaden the network of all our members. Please take 10 minutes to grow your professional network by helping us grow ours. Stop by to pick up a membership application.
• GFOA technical staff will be on hand throughout conference to answer practical questions on issues related to accounting, financial reporting, and budget presentation. Information about participating in one of the GFOA's professional recognition programs or becoming a reviewer can be obtained at the booth. (Information is also available at the GFOA's website: www.gfoa.org.)

• Members of GFOA's Research and Consulting Center will be available at the booth throughout the conference to discuss consulting opportunities, research projects, training events, GFOA best practices, and more. Stop by to learn about the various ways that GFOA can be of assistance to you and your organization.

Denver — Host City, 2017 Annual Conference:
Visit Denver will be located in Booth #301 in Exhibit Hall D, where you can learn more about the site for GFOA's 111th annual conference, May 21-24, at the Colorado Convention Center. Urban sophistication meets outdoor adventure in the Mile High City. With 300 days of sunshine, a walkable downtown, thriving art and cultural scenes, and the Rockies as a backdrop, Denver offers affordable exploration of the world’s most spectacular playground. Come experience award-winning restaurants and one-of-a-kind neighborhood boutiques. For more information on what Denver has to offer, go to www.visitdenver.org.

2017 Call for Topics: The call for session topics is now open for GFOA's 111th annual conference. Go to www.gfoa.org to access the submission form. Registration for the conference will open in late fall on GFOA's website.
General Conference Information

**Wireless Connection**
Free Wi-Fi is available in GFOA meeting space (excluding the exhibit hall).

SSID: GFOA2016
Password: GFOA6102

*Sponsor: Tyler Technologies*

**GFOA Publications and Session Recordings**
Here’s your chance to view GFOA’s publications and to learn more about GFOA’s latest e-books. **All publications purchased onsite will be eligible for a 30 percent discount.** (Use code CON16 on the order form). A limited number of publications will be available onsite to take with you. Publications not available onsite will be mailed to you free of shipping charge following the conference. Please stop by the GFOA Bookstore, which will be located at the **Message Center on the 600 level of the convention center** on Sunday through Wednesday to place your order. This discount will be honored through June 30, 2016, for all registered delegates. To receive a discount after the conference, an order form must be faxed, mailed, or e-mailed to the GFOA. This discount cannot be applied to online publication orders.

**The concurrent sessions will be audio recorded and available for purchase:** Order forms will be available at GFOA’s Message Center and are also posted at [www.gfoa.org](http://www.gfoa.org).

We are all familiar with the notion of optical illusions, such as a mirage in the desert or the wheels on a speeding car that appear to be turning backward. So too in local government financial statements, certain items are not always necessarily what they at first appear to be. Such “financial statement illusions” can easily lead to serious misinterpretation and bad decisions. GFOA’s new publication An Elected Official’s Guide: Interpreting Local Government Financial Statements—How to Avoid 25 Common Mistakes aims to help minimize that risk by examining 25 specific and commonly encountered mistakes of this kind. The goal is not just to serve those who seek to improve their own knowledge of local government financial reporting, but also to assist financial reporting professionals who desire a practical approach for sharing their knowledge with others. For information on quantity discounts, e-mail publications@gfoa.org.
Internet Café
ICMA-RC has sponsored computers for attendees to use throughout the conference. These computer stations will be located on the 600 level of the convention center, and will allow attendees to do the following:

- Check e-mail and have access to the GFOA website to fill out session evaluations.
- Access a list of preregistered colleagues in attendance.
- Print airline boarding passes.

Luncheons
Luncheons will be open to all registered delegates, but not to exhibitors and guests. A name badge is necessary for admittance to both luncheons.

Monday, May 23, Delegate Luncheon
12:10 p.m. – 1:10 p.m., Hall E
Network with fellow attendees.

Tuesday, May 24, Annual Business Meeting and Luncheon
12:15 p.m. – 1:40 p.m., Hall F-G
Lunch will be served immediately following the Business Meeting.

Message Center
Incoming messages for conference attendees will be posted on screens in the Message Center, which is located on the 600 level of the convention center during conference registration hours. Messages may be left for attendees by calling 416-585-3741.

GFOA Publications: Publications will be on sale during the Message Center’s hours. Save 30 percent when purchasing or ordering GFOA publications onsite.

Conference apparel: Stop by the GFOA Message Center to purchase a variety of GFOA Wear.
Lost and Found: If you have lost or found an item, please check in with the Message Center.

Program Updates: Notices of last-minute program changes, exhibitor information, important news from the GFOA Executive Board, information on local activities, and pertinent conference news will be posted on the screens located in the Message Center.

GFOA Annual Conference Mobile Site
GFOA’s mobile site m.gfoa.org is a convenient up-to-date tool to find the latest information about the annual conference, find sessions, look up convention center and Toronto maps, filter exhibitors, and connect to GFOA’s social media.

Join the Conversation with GFOA Social Media
Be a part of the conference discussion on GFOA’s social media sites:

#GFOA2016 on Twitter
GFOA of the US & Canada on Facebook
GFOA on LinkedIn

Tour Desk
Tours will be offered on Saturday through Tuesday. For more information on the offerings and to purchase tickets onsite, go to the Tours Desk near GFOA Registration on the 600 level of the convention center. Space is limited.
**GFOA Shuttle Service**

The Metro Toronto Convention Centre is accessible by walking from the hotels in GFOA’s official block. As an extra courtesy, limited shuttle service will be available. See the schedules below:

**Daily Shuttle Service to the Convention Center**

Daily roundtrip shuttle service will be available from the Sheraton hotel to the convention center, Saturday, May 21, through Wednesday, May 25. This service will include the Sunday Welcome Reception at the convention center.

- **Saturday, May 21**
  - 8:00 a.m. – 5:30 p.m.
  - (runs every 45 minutes)

- **Sunday, May 22**
  - 9:00 a.m. – 7:00 p.m.
  - (runs every 35 minutes)

- **Monday, May 23**
  - 7:00 a.m. – 6:00 p.m.
  - (runs every 35 minutes)

- **Tuesday, May 24**
  - 7:00 a.m. – 6:00 p.m.
  - (runs every 35 minutes)

- **Wednesday, May 25**
  - 7:00 a.m. – 1:00 p.m.
  - (runs every 35 minutes)

**Shuttle Service for GFOA’s Tuesday night Conference Finale**

The Sony Centre is about a 10-minute walk from the hotels in GFOA’s official block. For additional convenience, GFOA will provide roundtrip shuttle service, 6:30 p.m. – 10:30 p.m., for delegates staying at the Sheraton *(pick up and drop off will be at the hotel)*, and for delegates staying at the Delta, Intercontinental, and Renaissance *(pick up and drop off will be at the convention center)*. Shuttles will run every 15 minutes.
Social Events

Welcome Reception
Sunday, May 22 | 5:00 p.m. – 6:30 p.m.
Exhibit Hall E, Metro Toronto Convention Centre
GFOA’s Welcome Reception is complimentary and registered attendees and guests are encouraged to attend. Enjoy appetizers and beverages. For detailed information, see page 38.

Conference Finale
Tuesday, May 24 | 7:00 p.m. – 10:30 p.m.
Sony Centre
Enjoy an evening filled with food and entertainment. A limited number of tickets will be sold at GFOA Registration on the 600 level of the convention center (US$50 adult or US$20 child). For detailed information, see pages 66-67.

Thank You
Government Finance Officers Association expresses sincere appreciation to the following people and organizations for their assistance in planning the 110th Annual Conference:

- City of Toronto
- Tourism Toronto
All preconference seminars will be held at the Metro Toronto Convention Centre. Please pick up your materials outside Room 701. Registration for a preconference seminar will begin one hour before the seminar.

**Friday, May 20, 2016**

1:00 p.m. – 5:00 p.m.

**Financial Leadership**  
Room 701 A  
4 CPE Management Advisory Services

Finding solutions for many of the financial challenges facing local governments requires not only technical financial skills, but also competency in financial leadership. This session will be focused on identifying characteristics of financial leaders and helping to develop and refine necessary skills at all levels of the organization (not only the CFO). Speakers will present case study examples and leading practices on how to identify and develop leadership skills in your organization and prepare the next generation of leaders to emerge with the tools, skills, and experience necessary to drive financial leadership. This session will also highlight work from GFOA’s task force on financial resiliency and identify specific ways that finance can be a driver for a more financially resilient government. Specific recommendations from the task force related to finance and strategic planning, budgeting, economic development, capital planning, and overall risk management will be discussed.

**Speakers:**  
Mike Bailey, Finance Director, City of Redmond, Redmond, WA; Drew Corbett, Finance Director, City of San Mateo, San Mateo, CA; Kevin Knutson, Regional Vice President, Management Partners, Cincinnati, OH; Paul Macklem, Executive Director, Government Finance Officers Association of British Columbia (GFOABC), Victoria, BC

1:00 p.m. – 5:00 p.m.

**Internal Control and Technology**  
Room 701 B  
4 CPE Auditing – Governmental

In recent years, governments have dramatically increased the automation and integration of their business processes and application controls as a result
of the widespread move to modern enterprise resource planning (ERP) systems, including the use of many hosted or “cloud” applications. These developments have created significant internal control challenges that the authoritative standard-setting body for internal control, the Committee of Sponsoring Organizations (COSO), sought to address in its recently revised and expanded guidelines. The revised COSO guidelines place special emphasis on the need for organizations to update their framework of internal control (policies, procedures, business processes, etc.) in order to manage the risks created by new ways in which organizations are using their information technology applications. This session will examine the most significant risks associated with the latest applications of information technology and provide participants practical guidance on how to avoid or mitigate those risks.

Speakers: Steven A. Solomon, Deputy Director, Technical Services Center, GFOA, Chicago, IL; Charles Barley, Jr., Director, Risk Advisory Services, RSM US LLP, Washington, DC; Samuel BowerCraft, Senior Manager, McKonly & Asbury, LLP, Camp Hill, PA

Saturday, May 21, 2016

8:30 a.m. – 12:30 p.m.  
The Cost of Government

GFOA has a best practice on measuring the cost of government services. However, many organizations suffer from lack of accurate cost information and struggle implementing processes that track the cost of government services, specifically for programs and services. This makes it difficult for decision makers to make informed decisions and for the organization to communicate this information with the public. This session will discuss what program/activity costing is, its pros and cons, its uses for the organization, and tips for implementation. The focus of the seminar will be on program costing and the chart of accounts, budgeting, charges and fees, performance management, and financial systems.
Speakers: Eunjoo Greenhouse, Deputy Director of Finance & Business Operations Division, King County, Seattle, WA; Melinda Munro, B.Sc., LL.M., Owner and Lead Consultant, Munro Strategic Perspective, Windsor, ON; Adam Bell, Financial Reporting and Accounting Manager, City of Fredericton, Fredericton, NB

1:00 p.m. – 5:00 p.m.
Best Practices in Managing Payroll

Many finance officers have responsibility for payroll. With that comes responsibility to manage a process that accounts for approximately 85% of an organization’s operating budget, maintain compliance with an ever changing set of state and federal legislative and regulatory requirements, navigate business rules further complicated by unique collective bargaining requirements, and perform with zero margin for error. And while just about every organization is able to manage these tasks routinely, there are often opportunities for significant improvements. This session will explore best practices in managing payroll, including the role of HR and finance, how to incorporate internal controls, use of technology, third-party service providers, recommendations on dealing with an ever changing set of compliance requirements, and case study examples from local governments that have successfully improved their payroll processes and overall payroll functions.

Speaker: Ronald L. Moser, CPP, Payroll/Benefits Administrator, Kenmore-Town of Tonawanda Schools, Amherst, NY

1:00 p.m. – 5:00 p.m.
Finance Under a Microscope

Finance officers must understand and master highly technical and complex aspects of accounting, budgeting, revenue forecasts, capital finance, investing, risk management, pensions, tax policies, and other public finance topics while also being able to effectively communicate the critical elements to a much less finance-savvy audience. Adding to that challenge, finance officers are relied on to deliver information under
heightened levels of scrutiny and pressure from elected officials, the public, interest groups, and the media. The finance officer must be an effective communicator, deliver a consistent message to various stakeholders, and still get across key points so that the audience can understand the issues and, most importantly, their impact. In this session, finance officers will have the opportunity to refine their communication skills, both written and spoken, in a workshop setting and learn effective techniques for communicating technical information, as well as how to deal with difficult situations and environments and how to be viewed as a credible and reliable source of information.

**Speakers:** Enrico (Rick) Callender, Deputy Administrative Officer, Office of Government Relations, Santa Clara Valley Water District, Santa Clara, CA; Adam Kernan-Schloss, President and CEO, KSA-Plus Communications, Arlington, VA; Richard Baert, Reporter, Pensions & Investments, Chicago, IL
Saturday, May 21 At-A-Glance

Conference Registration
11:00 a.m. – 5:00 p.m.

Standing Committee Meetings

Committee on Accounting, Auditing, and Financial Reporting
9:00 a.m. – 2:30 p.m., Room 714 A

Committee on Canadian Issues
9:00 a.m. – 3:00 p.m., Room 713 A

Committee on Economic Development and Capital Planning
9:00 a.m. – 5:00 p.m., Room 715 B

Committee on Governmental Budgeting and Fiscal Policy
9:00 a.m. – 4:30 p.m., Room 717 A

Committee on Governmental Debt Management
9:00 a.m. – 5:00 p.m., Room 715 A

Committee on Retirement and Benefits Administration
9:00 a.m. – 5:00 p.m., Room 716

Committee on Treasury and Investment Management
9:00 a.m. – 5:00 p.m., Room 717 B

State/Provincial Representatives and Presidents Meeting
3:00 p.m. – 4:00 p.m., Room 711
Sunday, May 22 At-A-Glance

Conference Registration
9:00 a.m. – 5:00 p.m.

Canada Day (morning)*
9:00 a.m. – 1:10 p.m., Room 701 B (lunch in room 713 at 12:20 p.m.)
A half-day program (keynote speaker, technical sessions, luncheon speakers) that provides a unique opportunity for GFOA’s Canadian members to learn from one another and network. Canada Day will continue in the afternoon with technical sessions that feature Canadian topics and speakers scheduled for each timeslot of the regular conference program (1:30 p.m. – 4:40 p.m.).
*RSVPs were accepted before the start of the annual conference.

GFOA Products and Services Booth
10:00 a.m. – 1:30 p.m. and 3:30 p.m. – 6:30 p.m.

Exhibit Hall
10:00 a.m. – 1:30 p.m. and 3:30 p.m. – 6:30 p.m.

Women’s Public Finance Network Business Meeting and Luncheon
12:15 p.m. – 1:25 p.m., Room 701 A
Business meeting is open to all conference delegates. Luncheon is only open to attendees who submitted an RSVP before the start of the annual conference. The luncheon presenter will be Terri Heaton, Senior Vice President at Springsted and President of the National Association of Municipal Advisors.
Sponsor: Segal

Concurrent Sessions
1:30 p.m. – 2:20 p.m.
2:40 p.m. – 3:30 p.m.
3:50 p.m. – 4:40 p.m.

Black Caucus Business Meeting and Presentation
3:50 p.m. – 4:50 p.m., Room 709, 1 CPE Credit, Management Advisory Services. Open to all conference delegates.
Presenter: The Honorable Mitzie Hunter, Associate Minister of Finance, Ontario Retirement Pension Plan

Multicultural Coalition
4:50 p.m. – 5:00 p.m., Room 709
In this open meeting, GFOA members will discuss a potential broader group that would represent the interests and goals for all underrepresented groups in the public finance field. Please join us!

Welcome Reception
5:00 p.m. – 6:30 p.m. • Exhibit Hall E, Metro Toronto Convention Centre
See page 38 for details.
Canada Day*
Sunday, May 22

Canada Day*
Sunday, 9:00 a.m. – 1:10 p.m.
Room 701 B
(lunch in Room 713 at 12:20 p.m.)

This half-day program will begin with a keynote “Economic Update” provided by Mr. Avery Shenfeld, Chief Economist and Managing Director, CIBC Capital Markets, followed by technical sessions devoted to infrastructure financing and planning that consider: appropriate revenue sources (Ms. Enid Slack, Director, Institute of Municipal Finance and Governance and Adjunct Professor, Munk School of Global Affairs, University of Toronto); the municipal-federal landscape (Ms. Alana Lavoie, Manager, Policy and Research, Federation of Canadian Municipalities (FCM)); and examples of infrastructure planning (Mr. Clae Hack, Director of Finance, City of Saskatoon; Mr. Eric Wolfe, Senior Manager, Global Infrastructure Advisory, KPMG; and Mr. Robert Hatton, Director, Strategic Initiatives and Intergovernmental Finance, City of Toronto). The luncheon speakers, Mr. Cameron McPhail, Director Commercial Card Sales, Scotia Bank, and Mr. Paul Cargnelli, Head of Commercial Sales, VISA Canada, will explore “How to Accelerate Your Card Program’s Financial Value.”

Canada Day will continue in the afternoon with technical sessions that feature Canadian topics and speakers scheduled for each timeslot of the regular conference program (1:30 p.m. – 4:40 p.m.).

*RSVPs were accepted before the start of the annual conference.
Sunday, 1:30 p.m. – 2:20 p.m.

How to Build a Finance Office
Room 206 N  1 CPE Business Management & Organization

Budgets were cut, positions left vacant, and “re-orgs” became common. Now as many local governments are beginning to feel stable again, it’s time to make sure that the finance office is in good shape to function efficiently, effectively, and be able to respond to whatever comes next. While finance offices across the United States and Canada come in many shapes and sizes, many of the essential components are the same. For this session, speakers will share their stories about how they restructured their finance offices to meet current and ongoing challenges, including developing a collaborative culture, managing change with limited resources, and recruiting and retaining staff.

Moderator: Molly Talkington, Financial Services Manager/Budget Officer, City of Champaign, Champaign, IL
Speakers: Cory Kampf, Finance & Central Services Division Manager, Anoka County, Anoka, MN; Joseph Beach, Finance Director, Montgomery County Government, Rockville, MD

Sunday, 1:30 p.m. – 2:20 p.m.

Investment Fee Disclosure
Room Constitution 105 N  1 CPE Economics

Systems are increasingly using alternative investments strategically in their asset allocations, but consistency in fee disclosure is varied. This panel will cover the current discussions on the approaches to the homogenization of fee disclosure between system CIO and CFOs, as well as in the limited partner/general partner community.

Moderator/Speaker: Barry C. Faison, Chief Financial Officer, Virginia Retirement System, Richmond, VA
Speakers: Mark Steed, Deputy Chief Investment Officer and Chief of Staff, Arizona PSPRS Trust, Phoenix, AZ; Peter Freire, Chief Executive Officer, Institutional Limited Partners Association, Toronto, ON
Sunday, May 22

Sunday, 1:30 p.m. – 2:20 p.m.

**Municipal Lean Program with examples from the City of Fredericton and the City of Vancouver** (Canadian session)

Room 701 B 1 CPE Management Advisory Services

Most municipalities are dealing with continued pressure to maintain or increase service levels within their current cost envelopes. Adapting to this reality requires new and innovative solutions to engage staff and re-wire how we operate and align ourselves internally. The session will walk you through the early journey of Vancouver’s development of an internal framework to support innovation through wide spread staff engagement. Fredericton’s multi-year journey has harvested a system of efficiencies and created an improvement culture. Fredericton will walk you through their next stage of moving into the more complex system level transformations.

**Moderator:** Kevin Bertles, Director of Financial Services, City of Vernon, BC

**Speakers:** Patrice Impey, General Manager of Financial Services Group/Director of Finance, City of Vancouver, BC; Tina Tapley, Director of Finance/City Treasurer, City of Fredericton, NB; Dale Schattenkirk, Director of Advisory Services, KPMG, Regina, SK

Sunday, 1:30 p.m. – 2:20 p.m.

**Pension Funds and Infrastructure**

Room 717 1 CPE Business Management & Organization

Pension funds are investing directly in infrastructure (instead of in funds that invest in infrastructure). This session will feature industry experts and practitioners to discuss recent trends, why this is happening, and the implications for state and local governments (along with pension funds).

**Moderator:** Dennis Lockhart, Director of Finance, Road Commission of Oakland County, Beverly Hills, MI

**Speaker:** Jill Eicher, Visiting Scholar, Stanford Global Projects Center, Palo Alto, CA
Sunday, 1:30 p.m. – 2:20 p.m.

Renew Your Lease: Major Changes in Lease Accounting

The Governmental Accounting Standards Board (GASB) has proposed significant changes in accounting and financial reporting for leases. This session will explore how the GASB’s proposed new guidance on leases will differ from existing public-sector guidance and from current and anticipated future private-sector standards. It also will consider the practical challenges of incrementing the proposed new guidance.

**Moderator:** Melanie Seale, Assistant Finance Director, City of San Antonio, San Antonio, TX

**Speakers:** William Hall, Interim Director of Statewide Reporting, State of Vermont, Bethel, VT; David Bean, Director of Research and Technical Activities, Governmental Accounting Standards Board, Norwalk, CT

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Sunday, 1:30 p.m. – 2:20 p.m.

The Value of Transparency

Being “transparent” can be defined in many ways. For some organizations, the public has access to real-time dashboards with queries into the enterprise financial system. For others, simply publishing a CAFR is viewed as transparent. However, what level of transparency is appropriate and what returns can the government expect from being transparent? Speakers in this session will explore through case studies ways that governments are transparent and discuss the advantages and costs for each level and type of transparency. Specific common forms of transparency including website dashboards, open checkbook, regular financial reports, economic development disclosures, salary data, and others will be discussed.

**Moderator:** Angela Means, Division Manager, Financial Services, City of Austin, Austin, TX

**Speakers:** Kathi Pletzke, Government Innovation Consultant, Sarasota, FL; Michael Olkin, Co-Founder, OpenCheck, LLC, Springfield, MA
Sunday, May 22

CONCURRENT SESSIONS 2:40 P.M. - 3:30 P.M.

Sunday, 2:40 p.m. – 3:30 p.m.

The Bond Market: A Legislative/Regulatory Update

Room 718 A 1 CPE Ethics – Regulatory

This session will highlight the evolving federal legislative and regulatory landscape and its effect on governments’ ability to issue debt. Panelists will discuss proposals to limit the tax-exemption on municipal bond interest, SEC enforcement activity, and proposed IRS regulations on arbitrage and issue price.

**Moderator:** Emily S. Brock, Director, Federal Liaison Center, GFOA, Washington, DC

**Speakers:** Susan Gaffney, Executive Director, National Association of Municipal Advisors (NAMA), Rancho Santa Margarita, CA; Bill Daly, Director of Government Affairs, National Association of Bond Lawyers (NABL), Washington, DC

Sunday, 2:40 p.m. – 3:30 p.m.

Coping with Unfunded Mandates – When the ‘Buck’ Gets Passed to You

Room Constitution 106 N 1 CPE Management Advisory Services

Continued pressures to do more with less in government have resulted in the shifting of responsibility for both service provision and funding to lower levels of government. The provision of services related to unfunded mandates can place considerable financial burden on local governments, particularly with states further restricting or poaching available revenue resources. Learn about increasing and varying types of unfunded mandates and strategies for how to deal with these challenges. Speakers will discuss how to better navigate unfunded mandates and their impacts, including how to effectively communicate with constituents, and use strategic and long-range planning to manage budgetary impacts.

**Moderator/Speaker:** W. Patrick Pate, City Manager, City of Manassas, Manassas, VA
Speakers: Matthew Malinowski, Business Manager/Board Secretary, Upper Moreland Township School District, Willow Grove, PA; Simone Sangster, Ed.D., Assistant Superintendent Finance and Operations, Bellingham Public Schools # 501, Bellingham, WA

Sunday, 2:40 p.m. – 3:30 p.m.  
**A Financially Resilient Organization is a Risk-Aware Organization**  
Room Constitution 107 N | 1 CPE Management Advisory Services

The financial future is fraught with uncertainty and risk. Therefore, financial plans and budgets should be developed in a way that recognizes these risks and that include strategies to mitigate the risks. At this session, you will see how local governments have developed tools and techniques to analyze the amount of risk they face, strategies for mitigating them, and the policy framework and decision-making systems they use to pull it all together to create a financially resilient organization.

**Moderator:** Laura Larsen, Budget and Program Evaluation Manager, City of Madison, Madison, WI

**Speakers:** Dr. Sam Savage, Executive Director, ProbabilityManagement.org, Palo Alto, CA; Malisa Files, Deputy Finance Director, City of Redmond, Redmond, WA

Sunday, 2:40 p.m. – 3:30 p.m.  
**Liquidity Estimates**  
Room 206 N | 1 CPE Management Advisory Services

This session will focus on a comprehensive understanding of managing and estimating liquidity. Industry experts will provide an overview of changes in public-sector practices and potential changes brought about by movement in interest rates. Speakers will address changes in reporting requirements with particular focus on exposures to risk in holdings and investments and GFOA best practices. Practical examples of how large and small organizations are managing short- and long-term liquid assets in the current environment will also be discussed.

**Moderator/Speaker:** James M. Nicholson, Finance Director, City of Pataskala, Pataskala, OH
**Speaker:** Stefan Jaskulak, Chief Financial Officer/Director of Administrative Services, Midpeninsula Regional Open Space District, Los Altos, CA

Sunday, 2:40 p.m. – 3:30 p.m.

**Good Governance and Management of Growing Municipalities (Canadian session)**

*Room 701 B*  
1 CPE Management Advisory Services

This session will first focus on Good Governance in the Public Sector. The aim of Good Governance in the Public Sector is to encourage better service delivery and improve accountability by establishing a benchmark for the public sector. This session will cover the background to the development of the framework for Good Governance in the Public Sector, principles of Good Governance in the Public Sector, and guidance on implementing the Principles for Good Governance in the Public Sector. This session will also cover the Toronto Public Service By-law that came into effect on December 31, 2015, and advances Toronto’s public service as professional, impartial and ethical by codifying public service values and establishing employees’ rights and responsibilities with respect to conflict of interest, political activity and the disclosure of wrongdoing and reprisal protection. This session will also explore the fiscal impacts and management of the growing municipality the City of Leduc Alberta, how the City has used a Long-Term Financial Sustainability Plan (LTFSP) with the assistance of Hemson Consulting to bring together its initiatives into one document, creating a roadmap to provide direction for Council and Administration when making financial decisions.

**Moderator:** Josie La Vita, Executive Director, Financial Planning Division, City of Toronto, ON

**Speakers:** Joyce Evans, Deputy City Treasurer/Director of Revenue, Financial and Corporate Services, City of Kitchener, ON; Fiona Murray, Director, Corporate Governmental & Agency Relations, City of Toronto, Toronto, ON; Craig Binning, Partner, Hemson Consulting Ltd., Toronto, ON; Irene Sasyniuk, CLGM, General Manager, Corporate Services, City of Leduc, AB
Sunday, 2:40 p.m. – 3:30 p.m.

**Water: Is Blue Gold the “New Normal”?**

*Room 717 1 CPE Finance*

Water is a basic necessity that most citizens assume their governments will provide. Financing the provision of clean, safe water, however, has become increasingly challenging for many communities. Drought, pollution, and usage increases have changed this basic necessity into a cash crop in some areas making what was once taken for granted, an uncertain commodity. This session will explore the challenges local governments face, and the solutions they have discovered for financing water access.

**Moderator:** Judy G. Dahl, Business Manager, Little Thompson Water District, Berthoud, CO

**Speakers:** Margie Armstrong, Chief Financial Officer, Elsinore Valley Municipal Water District, Lake Elsinore, CA; Debby Cherney, Deputy General Manager, Eastern Municipal Water District, Perris, CA; Charles Perl, Deputy Chief Financial Officers, San Francisco Public Utilities Commission, San Francisco, CA

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Sunday, 2:40 p.m. – 3:30 p.m.

**What You Need to Know About Fair Value Accounting**

*Room Constitution 105 N 1 CPE Accounting – Governmental*

The Governmental Accounting Standards Board’s (GASB) Statement No. 72, Fair Value Measurement and Application, will take effect for the fiscal year that ends June 30, 2016. The new standard will substantially increase disclosure requirements for many governments. This session will provide an overview of the requirements of GASB Statement No. 72. It also will highlight action steps governments should take when implementing the new standard that draw on the experience of private-sector entities that implemented similar guidance issued by the Financial Accounting Standards Board.

**Moderator:** Erin Ballou, CMA, CPFO, Assistant Chief Financial Officer, City of Bowling Green, Bowling Green, KY

**Speakers:** Ted Williamson, CPA, Partner, RubinBrown LLP, St. Louis, MO; Melinda M. Gildart, CPA, MBA, Chief Financial Officer, Illinois Finance Authority, Chicago, IL
CONCURRENT SESSIONS 3:50 P.M. - 4:40 P.M.

Sunday, 3:50 p.m. – 4:40 p.m.
**Buckle Up! Calculating the Cadillac Tax**

Room 206 N  1 CPE Accounting − Governmental

Government employers that offer premium healthcare benefits face the challenge of calculating the federal “Cadillac tax” applicable to such benefits. This session will present a case study to illustrate each step that must be taken in making this calculation.

**Moderator:** Kelly Neal, Assistant Finance Director, City of Edmond, Edmond, OK

**Speakers:** Kate Grangard, CPA, CGMA, CFO, COO, Gehring Group, Palm Beach Gardens, FL; Francine Ramaglia, Assistant City Manager, City of Delray Beach, Delray Beach, FL

Sunday, 3:50 p.m. – 4:40 p.m.
**Community Revitalization and Entrepreneurial Development**
*(Canadian session)*

Room 701 B  1 CPE Management Advisory Services

This session will first cover how the City of Edmonton uses community revitalization levies to stimulate development. This session will provide background information for each of the community revitalization levy plan areas and give an overview of the legislated process that was followed to create the community revitalization levies. It will also cover the types of municipal investments being made in the plan areas, highlight some of the private developments and share lessons learned. This session will also explore the City of Kelowna’s early experience in creating a Business & Entrepreneurial Development Department.

**Moderator:** Paul Olafson, Corporate Controller, City of Winnipeg, MB

**Speakers:** Stacey Padbury, Deputy City Treasurer & Branch Manager, City of Edmonton, AB; Paul Macklem, Executive Director, Government Finance Officers of British Columbia (GFOABC), Victoria, BC
Sunday, 3:50 p.m. – 4:40 p.m.

Local Government Finance and the Sharing Economy

Room Constitution 107 N 1 CPE Management Advisory Services

In many cities, the “sharing economy” can provide customers with innovative alternatives for many industries such as hotels, taxis, and other professional services. While Airbnb, Uber, and Lyft are creating challenges from traditional hotels and taxi vendors, these innovations are now also creating challenges for local governments and the tax and fee revenue. In this session, practitioners will discuss the steps they have taken in their governments to adapt to these market changes and how all governments can be better prepared for more changes in the future.

**Moderator:** Mickie Pearsall, Deputy Director of Finance, Milwaukee Metropolitan Sewerage District, Milwaukee, WI

**Speakers:** David Augustine, Tax Collector, San Francisco Treasurer’s Office, San Francisco, CA; Greg Canally, Deputy Chief Financial Officer, City of Austin, Austin, TX

Sunday, 3:50 p.m. – 4:40 p.m.

A Legislative/Regulatory Update Discussion (Part 2)

Room 718 A 1 CPE Ethics – Regulatory

This session will immediately follow the GFOA annual conference session The Bond Market: A Legislative/Regulatory Update, and will give members an in-depth understanding of pending and newly approved federal regulations that will impact how governments issue bonds. Session panelists will provide straight-forward explanations and concerns related to the Internal Revenue Service’s proposed rule to establish the issue price of bonds, the Securities and Exchange Commission’s Municipal Advisor Rule and related regulations developed by the Municipal Securities Rulemaking Board.

**Moderator/Speaker:** Susan Gaffney, Executive Director, National Association of Municipal Advisors (NAMA), Rancho Santa Margarita, CA

**Speakers:** Ellen Evans, Deputy Treasurer - Debt Management, State of Washington, Olympia, WA; Bryan Kidney, Director of Finance, City of Lawrence, Lawrence, KS
Sunday, May 22

Sunday, 3:50 p.m. – 4:40 p.m.
Running a Tight Ship: Making Internal Audit Work for You

Room Constitution 106 N 1 CPE Auditing – Governmental

A sound control environment is an essential component of any truly comprehensive framework of internal control. An internal audit function can make a significant contribution to creating just such an environment. Some internal audit functions, however, are clearly more effective than others. This session will focus on critical factors that distinguish an effective internal audit function and how a government can ensure that its own internal audit function is realizing its full potential.

Moderator: Alexandra Johnson, Assistant Audit Manager, Washington State Auditor’s Office, Olympia, WA

Speakers: Gila Bronner, CPA, President and CEO, Bronner Group, LLC, Chicago, IL; Jennifer Murtha, Senior Director, RSM US, LLP, Melbourne, FL; Jim Olds, Audit Director, Port of Los Angeles, Torrance, CA

Sunday, 3:50 p.m. – 4:40 p.m.
Service-Level Agreements for IT

Room 717 1 CPE Business Management & Organization

If everything is going to the cloud, a service-level agreement (SLA) is your umbrella. Hopefully you won’t need it, but if it rains, it’s your only hope. This session will address why finance officials should care about IT SLAs. Speakers will also address how to incorporate business functions into an IT contract through effective SLAs, including how to mitigate risks within critical business functions. Special emphasis will be placed on determining the right amount of risk for the right price.

Moderator: Linda Cramer, Assistant County Manager, Chatham County, Chatham, GA

Speakers: Gary Robinson, Director, Budget and Finance Department, Pierce County, Tacoma, WA; Todd Sander, Executive Director, Center for Digital Government, Folsom, CA
Sunday, 3:50 p.m. – 4:40 p.m.

**Using Cash-Flow Forecasting to Support Fiscal Sustainability**

*Room Constitution 105 N* 1 CPE Finance

Budgets remain tight and governments can’t let any revenue go to waste, meaning finance officers need to make full use of all the tools at their disposal. In this session, learn how to prepare effective cash flow forecasts to get a better handle on whether long-term strategies are still on track, or to provide solid information about timely course corrections. The use of cash-flow forecasting can help your jurisdiction provide this essential function consistently.

**Moderator:** Rafiu Ighile, Deputy Director of Finance, Howard County Government, Ellicott City, MD

**Speakers:** Darrel Thomas, Assistant City Manager/Chief Operating Officer City of Weston, Weston, FL; Susan McCullen, CPA, Finance Director, Wake County, Raleigh, NC

Sunday, 3:50 p.m. – 4:50 p.m.

**Black Caucus Meeting and Presentation**

*Room 709* 1 CPE Management Advisory Services

This year we are pleased to have The Honorable Mitzie Hunter, Associate Minister of Finance, responsible for the Ontario Retirement Pension Plan. Mitzie Hunter was first elected to the Ontario legislature in 2013 as the MPP for Scarborough – Guildwood. She was re-elected in 2014. She has worked as the CEO of the Greater Toronto Civic Action Alliance and she champions unlocking the GTA’s potential by ensuring fair and inclusive access to employment and prosperity. Hunter and her family immigrated to Canada from Jamaica in 1975 and she grew up in Scarborough. She will directly address this year’s 110th Annual Conference theme “Sharing Solutions and Strategies.” *Open to all conference delegates.*

**Speaker:** The Honorable Mitzie Hunter, Associate Minister of Finance, Ontario Retirement Pension Plan
Sunday, 4:50 p.m. – 5:00 p.m.

**Multicultural Coalition**

**Room 709**

In this open meeting, GFOA members will discuss a potential broader group that would represent the interests and goals for all underrepresented groups in the public finance field. Please join us!

**Moderator: Michael Bryant, Management and Budget Director, Mecklenburg County, NC**

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**Welcome Reception**

**Sunday, May 22 • 5:00 – 6:30 p.m.**

Exhibit Hall E, Metro Toronto Convention Centre

Join GFOA on Sunday evening as we kick off the 110th Annual Conference! Enjoy beverages and appetizers as you mingle with friends and colleagues and make new acquaintances.

This informal reception will finish early enough to allow maximum flexibility for dinner plans or an evening to explore the unique ambiance of one of North America’s most international cities. Members of Tourism Toronto will be on hand to assist you with dinner reservations for later in the evening.

**We look forward to seeing you there!**

- The reception is complimentary and registered attendees and guests are encouraged to attend.
- **Please wear your badge for admittance.**
- The Metro Toronto Convention Centre is accessible by walking from the hotels in GFOA’s official block. As an extra courtesy, roundtrip shuttle service will be available from the Sheraton. Please see page 18 for a schedule.
Monday, May 23 At-A-Glance

Conference Registration
8:00 a.m. – 4:00 p.m.

Opening General Session
8:30 a.m. – 10:10 a.m., Hall F-G, 2 CPE credits

Concurrent Sessions
10:30 a.m. – 12:10 p.m.

GFOA Products and Services Booth
11:30 a.m. – 5:30 p.m.

Exhibit Hall
11:30 a.m. – 5:30 p.m.

Delegate Luncheon
12:10 p.m. – 1:10 p.m., Hall E

Concurrent Sessions
1:30 p.m. – 2:20 p.m.

Concurrent Sessions
2:40 p.m. – 3:55 p.m.

Concurrent Sessions
4:15 p.m. – 5:30 p.m.
8:30 a.m. – 10:10 a.m.

**Opening General Session**

**President’s Address**

Heather A. Johnston,  
City Manager, City of Burnsville, MN

**Keynote Address**

**Generational Shift: How to Manage Millennials and Bridge the Soft Skills Gap in the Workplace**

Bruce Tulgan, internationally recognized as one of the foremost experts on leadership and performance management in the workplace and author of 20 books, including *The 27 Challenges Managers Face: Step-by-step Solutions to (Nearly) All of Your Management Problems* and *Bridging the Soft Skills Gap: How to Teach the Missing Basics to Today’s Young Talent* will take delegates on a tour of the Great Generational Shift in the workforce today. Bruce Tulgan will confront the number one challenge with today’s young talent, the ever-widening “soft skills gap.” Today’s newest young workforce has so much to offer—new technical skills, new ideas, new perspectives, and new energy. Yet too many of them are held back—and driving experienced managers crazy—because of their weak soft skills. Find out how to teach the missing basics to today’s young talent and help bring out the best in today’s young talent.

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**CONCURRENT SESSIONS 10:30 A.M. - 12:10 P.M.**

Monday, 10:30 a.m. – 12:10 p.m.

**The Accounting and Auditing Year in Review**

**Hall F-G**  
2 CPE Accounting – Governmental

This session offers participants an overview of the most recent developments in accounting, auditing, and financial reporting that affect state and local governments. It also considers ongoing emerging issues on the
Governmental Accounting Standards Board’s (GASB) Technical Agenda.

**Moderator:** Robert W. Scott, Director of Finance/Treasurer, City of Brookfield, Brookfield, WI

**Speakers:** R. Kinney Poynter, CPA, Executive Director, National Association of State Auditors, Comptrollers, and Treasurers, Lexington, KY; Stephen Gauthier, Director, Technical Services Center, GFOA, Chicago, IL

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Monday, 10:30 a.m. – 12:10 p.m.

**Avoiding Yesterday’s News: Keeping IT Policies and Procedures Up To Date**

**Room 717** 2 CPE Business Management & Organization

The absence of information technology policies and procedures is as risky as an organization without financial policies and procedures. Undocumented procedures can leave organizations exposed during technology emergencies. The lack of IT policies can lead to audit risks. This session will address why organizations need IT policies and procedures. Speakers will address components of good policies and how to write and implement them. The session will conclude with recommendations for organizations with existing policies and practical ways for organizations that currently lack them, to implement them in the most efficient manner.

**Moderator:** Deirdre M. Finneran, CPFO, Deputy Director of Finance, Fairfax County, Fairfax, VA

**Speakers:** Lea Deesing, Chief Innovation Officer, City of Riverside, Riverside, CA; Samuel BowerCraft, Senior Manager, McKonly & Asbury, LLP, Camp Hill, PA; Mike Riffel, Senior Manager, Plante & Moran, PLLC, Chicago, IL

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Monday, 10:30 a.m. – 12:10 p.m.

**Capital Budgeting for Short-Term Assets**

**Room 206 N** 2 CPE Finance

Traditional capital finance sources typically are focused on long-term assets such as infrastructure. However, many governments also include short-term assets such as vehicles, equipment, and software in their CIP and capital budget. This session will identify some of the unique challenges with funding these assets and provide practical guidance and tips for how to appropriately budget for asset purchase and/or replacement.
**Moderator:** Rana D. Lacer, CPA, CGMA, Chief Financial Officer, Las Vegas Convention and Visitors Authority, Las Vegas, NV

**Speakers:** Jeffrey Seward, Chief Financial Officer, Hillsborough Regional Transit Authority, Tampa, FL; Victor Mema, Director of Finance, City of Nanaimo, Nanaimo, BC; Bob Hartwig, AGM-Business Services, Elsinore Valley Municipal Water District, Lake Elsinore, CA

Monday, 10:30 a.m. – 12:10 p.m.

**Current State of Banking Technologies**

Banking technologies are changing for the betterment of the industry and government clients. Determining how to include these technologies in your banking services contracts is essential. In their overview, speakers will provide the potential benefits and drawbacks of various technologies, including cost/benefit analysis. Attendees will be able to better understand how these technology advances and products 1) impact public-sector operations; 2) could lead to cost containment and benefit; and 3) how they can be incorporated into your next banking services RFP. The session will conclude with an insight into potential future technologies.

**Moderator:** David Keller, Assistant City Manager/Chief Financial Officer, City of Weston, Weston, FL

**Speakers:** Peter Forsgren, CTP, Co-founder, COO, Three-One Advisors, Pittsford, NY; LaDawna D. Reynolds, Finance Business Process Consultant, County of DeKalb, Loganville, GA; John McCarthy, Director of Sales, Grant Street Group, Pittsburgh, PA

Monday, 10:30 a.m. – 12:10 p.m.

**Current Trends in Bank Loans**

As use of bank loans to finance infrastructure increases, governments need to think about their legal authority to use them, terms and covenants, bank loans vs. alternatives, and policies and procedures related to their use. This session will explore these areas as well as lead participants through a discussion about current trends and uses of bank loans and the perspective of rating agencies on these transactions.
**Moderator:** Mark T. Kim, Chief Financial Officer, DC Water, Washington, DC  
**Speakers:** Nat Singer, Chair, Municipal Securities Rulemaking Board (MSRB), La Jolla, CA; Kristina Eng, Director, Wells Fargo Bank, N.A., Seattle, WA; Dan Hartman, Managing Director, The PFM Group, Arlington, VA; Geoffrey Buswick, Managing Director, Standard & Poor’s, Boston, MA

12:10 p.m. – 1:10 p.m.  
**Delegate Luncheon**  
**Hall E**  
This is a great opportunity to network.  
*(Lunch is not open to guests or exhibitors.)*

Monday, 12:10 p.m. – 2:20 p.m.,  
**Smarter School Spending Lunch***  
**Room 701 A**  
1 CPE Finance  
Learn how school districts across the country are utilizing GFOA’s Best Practices in School Budgeting to improve their budget process by district-wide collaboration and better alignment of resources. Members of GFOA’s Alliance for Excellence in School Budgeting — an early adopter group of the Best Practices — will share their experiences to date in implementing this more comprehensive budget framework and positive impacts on their district.  
**Moderator:** Matt Bubness, Senior Manager, GFOA, Chicago, IL  
**Speakers:** Yousef Awwad, Chief Financial Officer, Portland Public Schools, Portland, OR; Lisa Bracken, Executive Director of Budget Services, Atlanta Public Schools, Atlanta, GA; Craig A. Jones, Treasurer/Chief Financial Officer, Dayton City School District, Dayton, OH; Matthew Malinowski, Business Manager/Board Secretary, Upper Moreland Township School District, Willow Grove, PA  
*RSVPs were accepted before the start of the annual conference.*
Monday, 1:30 p.m. – 2:20 p.m.

**Fiscal Impacts of Land-Use Policy**

Local government revenues are ultimately determined by land uses. However, planning decisions about how land is used rarely consider the impact they will ultimately have on the public budget. The risk is that a government might have a tax base that is physically incapable of producing the revenue the government needs to provide the level of service the community wants. At this session, you will hear from people who are on the cutting edge of bridging the divide between land-use planning and budgeting and learn techniques that you can use to begin to make land-use decisions that are informed by their financial impact.

**Moderator:** William Jones, City Administrator, City of Mequon, Mequon, WI

**Speakers:** Laurie Brewer, Assistant City Manager, City of Georgetown, Georgetown, TX; Joseph Minicozzi, Principal, Urban3, Asheville, NC

Monday, 1:30 p.m. – 2:20 p.m.

**Give Me a Break! How to Report Tax Abatements**

The Governmental Accounting Standards Board’s (GASB) Statement No. 77, Tax Abatement Disclosures, will require governments that forgo revenue in connection with tax abatements to provide certain information regarding that fact in the notes to the financial statements. This session will summarize the requirements of GASB Statement No. 77, offer suggestions on how to meet the practical challenges of gathering the required information, and review the GFOA’s suggestions on how to adjust the letter of transmittal to complement the new tax disclosures.

**Moderator/Speaker:** Frank Gambosi, Director of Finance, City of Bedford, Bedford, OH
Speakers: Stephen W. Blann, CPA, CGFM, CGMA, Director of Governmental Audit Quality, Rehmann, Grand Rapids, MI; David Vaudt, Chairman, Governmental Accounting Standards Board, Norwalk, CT

Monday, 1:30 p.m. – 2:20 p.m.

Improving Cash-Basis Reporting: GFOA’s Small Government Reporting Program

Room 718 B 1 CPE Accounting – Governmental

Ideally, every government should prepare its financial statements in accordance with generally accepted accounting principles (GAAP). As a practical matter, however, GAAP financial reporting often is not feasible for very small governments. This discussion will explore how the GFOA’s Small Government Cash Basis Financial Reporting Program can help small governments improve the quality of their cash basis financial reports, which in some cases may even serve as a first step toward GAAP financial reporting.

Moderator: Ember Strange, Assistant Director of Finance, City of Little Rock, Little Rock, AR

Speakers: Steven A. Solomon, Deputy Director, Technical Services Center, GFOA, Chicago, IL; Bob Scott, Assistant City Manager/Chief Financial Officer, City of Carrollton, Carrollton, TX

Monday, 1:30 p.m. – 2:20 p.m.

Ledger Green: Present and Future Accounting for Natural Resources

Room 206 N 1 CPE Accounting – Governmental

Few would deny the ever-increasing significance of natural resources in both the public and the private sectors. This important development has led a number of informed observers to question whether current accounting and financial reporting standards are up to the task, especially given misunderstandings, disagreements and inconsistencies that have arisen in practice. They argue the time has come to clarify and expand current authoritative guidance to ensure that responsible parties have the information they need to make informed decisions. This session will examine the scope and significance of the issues that have been raised, as well as opportunities for productive change.
Monday, May 23

Moderator: Michele Mark Levine, CPA, Chief Accountant/Deputy Comptroller for The City of New York, Office of the Comptroller of The City of New York, New York, NY

Speakers: Ed Harrington, Retired General Manager, San Francisco Public Utilities Commission, Former GFOA President, Former FAF Trustee, San Francisco, CA; David Batker, Executive Director, Chief Economist, and Co-Founder, Earth Economics, Tacoma, WA

Monday, 1:30 p.m. – 2:20 p.m.

Point/Counterpoint: Quality-Based Selection (QBS) vs. Request for Proposals (RFP)

Room 717  1 CPE Management Advisory Services

Governments traditionally have relied upon requests for proposals (RFPs) that focused on price to obtain services from outside parties. More recently, governments are increasingly turning to a qualifications-based selection (QBS) process that focuses on qualifications rather than price. Indeed, the Brooks Act now requires that a QBS process be used to engage the services of engineering and architectural firms. This session will compare and contrast the two approaches and explore the feasibility and desirability of extending the use of a QBS process to other types of services (e.g., management consulting, legal, market research).

Moderator: Brett I. Miller, CPA, CPFO, Director of Administrative Services/Assistant City Manager, City of Hollister, Hollister, CA

Speakers: Tina M. Borger, CPPO, Executive Director, Finance & Admininstration, National Institute of Governmental Purchasing (NIGP), Herndon, VA; Cal Harrison, President, Beyond Referrals/QBS Canada, Winnipeg, MB

Monday, 1:30 p.m. – 2:20 p.m.

The Politics of Pensions

Room 718 A  1.5 CPE Business Management & Organization

Public-sector pension plans have become a political issue that can elicit strong opinions from elected officials, interest groups, the media, and unions. Unfortunately, arguments can be misleading and spin the “truth” about the current situation. This session will
highlight strategies and provide tips for finance officers tasked with answering questions and talking about public pensions and in a highly political environment.

**Moderator:** Debby Cherney, Deputy General Manager, Eastern Municipal Water District, Perris, CA

**Speakers:** Elizabeth Kellar, President/CEO, Center for State and Local Government Excellence, Washington, DC; Michael Belarmino, Associate Legislative Director, National Association of Counties, Washington, DC; John Saeli, Vice President, Market Development and Government Affairs, ICMA-RC, Washington DC

**CONCURRENT SESSIONS 2:40 P.M. – 3:55 P.M.**

Monday, 2:40 p.m. – 3:55 p.m.

**Accurate Pension Forecasting**

Room 718 A 1.5 CPE Business Management & Organization

Governments and public-sector employees are concerned about the outlook of their pension plans. How are their plans expected to perform in the future? This session will discuss what factors are used to determine the forecast and will share the experiences where the forecast “makes the mark,” when they “miss the mark,” and why.

**Moderator:** John H. Tuohy, MSA, CPA, Deputy Treasury, Arlington County, Arlington County, VA

**Speakers:** Mark Nannini, Chief Financial Officer, Illinois Municipal Retirement Fund, Oak Brook, IL; Cathie Eitelberg, National Director, Public Sector Market, Segal Consulting, Washington, DC

Monday, 2:40 p.m. – 3:55 p.m.

**Case Studies in Capital Asset Management**

Room Constitution 106 N 1.5 CPE Management Advisory Services

This session will compare and contrast asset maintenance and replacement for local jurisdictions in two countries: Canada and the United States. The session will open with a general description of the state of infrastructure in both countries. Next, speakers will compare national policies addressing maintenance and replacement and the potential lessons that can be learned
from each. Practitioners will describe how they are managing their assets within each national environment. The session will also discuss ways to manage infrastructure regardless of national policy intervention.

**Moderator/Speaker: Jason D. Greene**, Financial Controls & Budget Manager, Miami-Dade Expressway Authority (MDX), Miami, FL

**Speakers: Kimberly Springer**, Chief Performance Officer, City of Austin, Austin, TX; **Matt Dawe**, Vice President, Public Sector Digest, London, ON

Monday, 2:40 p.m. – 3:55 p.m.

**Cost Cutting in Small Organizations**

1.5 CPE Finance

With personnel expenses making up 75 percent or more of a local government budget, positions and salary expense becomes a common target for cost-cutting strategies. However, how do you cut positions when you are a department of one? This session will explore effective cost-cutting strategies for the smallest of local governments.

**Moderator/Speaker: Louis Boglioli**, Assistant Finance Director, City of Stuart, Stuart, FL

Monday, 2:40 p.m. – 3:55 p.m.

**Credit Cards Risk: Update on PCI Compliance**

1.5 CPE Management Advisory Services

Accepting credit cards has become a basic expectation of just about all businesses and governments. However, the requirements for Payment Card Industry (PCI) Data Security compliance and the risks associated with accepting credit cards can be overwhelming. This session will feature experts that separate the PCI compliance myths from the facts and identify the true requirements governments face when accepting credit cards. In addition, speakers will share case study examples and information on cost for compliance in large, medium, and small organizations.

**Moderator: Mary Christine Jackman**, Director of Investments, Maryland State Treasurer’s Office, Annapolis, MD
Speakers: Jennifer Cooperman, MBA, CPFO, Treasurer, City of Portland, Portland, OR; Joe Helmy, Business Leader/Senior Account Manager, MasterCard, Purchase, NY; Tod Burton, Financial Planning & Debt Project Manager, Tualatin Valley Water District, Beaverton, OR

Monday, 2:40 p.m. – 3:55 p.m.
Take The Puppy, Raise the Dog: Effectively Managing Grants

Room Constitution 105 N 1.5 CPE Accounting – Governmental

Grants offer the promise of substantial benefits to recipients. However, grants also impose significant administrative responsibilities. Moreover, the additional revenues provided by grants may be accompanied by unexpected costs. Consequently, governments must take care in accepting and managing grants. The GFOA has issued best practice guidance on effective grants management. This session will explore that guidance and its practical application.

Moderator: Merrill Shepherd King, Finance Director, City of Minnetonka, Minnetonka, MN

Speakers: Diane Reichard, Chief Financial Officer, City of Plant City, Plant City, FL; Dawn Lang, CPA, Management Services Director, City of Chandler, Chandler, AZ

Monday, 2:40 p.m. – 3:55 p.m.
Taking It to the Next Level: GFOA’s Certification Program

Room Constitution 107 N 1.5 CPE Personal Development

GFOA’s Certified Public Finance Officer (CPFO) Program offers public-sector finance professionals an unparalleled opportunity to expand and demonstrate their skills in each of the main disciplines of public finance. Since the program’s inauguration in 1997, more than 600 individuals have obtained the coveted CPFO designation. This discussion will provide practical information about the program and answer questions from those potentially interested in participating.

Moderator/Speaker: John M. Wallingford, Director of Financial Services, Prince William County Public Schools, Manassas, VA

Speakers: Vivian Calkins-McGettigan, MBA, CPA, CPFO, CIA, CFE, Deputy County Administrator, York
County, Yorktown, VA: Joan Jadali, CPFO, Director of Finance and Administration, City of Webster Groves, Webster Groves, MO; Bruce W. Chase, Director, GNAC, Radford University, Radford, VA; Steve Beach, Professor of Finance, GNAC, Radford University, Radford, VA; Ann Shawver, Assistant Professor of Accounting, Radford University, Radford, VA

CONCURRENT SESSIONS  4:15 P.M. - 5:30 P.M.

Monday, 4:15 p.m. – 5:30 p.m.
Auditing that Pays for Itself

Room Constitution 107 N  
1.5 CPE Auditing – Governmental

It can be a challenge for governments to collect all the revenues to which they are entitled. Audits of online data sources, such as e-commerce sites, social media, and online classifieds can assist in identifying unlicensed businesses and estimating revenue and number of employees for tax purposes. Similarly, audits of employee dependents can make a significant contribution to containing costs. This session will explore how to take advantage of these revenue enhancement tools.

Moderator: Jerry E. Durham, CPA, CGFM, CFE, Assistant Director for Research and Compliance, TN Comptroller of the Treasury, Division of Local Government Audit, Nashville, TN


Monday, 4:15 p.m. – 5:30 p.m.
ERP War Stories

Room 718 A  
1.5 CPE Business Management & Organization

Veterans from ERP implementation projects in small, medium, and large governments will discuss their survival skills. This session will present the “good, bad, and ugly” of ERP projects and how you can learn from these experiences to be successful in your own project.

Moderator: Laura Allen, Town Administrator, Town of Berlin, Berlin, MD
**Speakers:** Stan Allred, Chief Financial Officer, Albuquerque Bernalillo County Water Utility Authority, Albuquerque, NM; Dawn Lang, CPA, Management Services Director, City of Chandler, Chandler, AZ; Cheryl Pattelli, CPA, Director of Finance, City of Boulder, Boulder, CO; Michelle McCrimmon, Controller, City of Orlando, Orlando, FL

Monday, 4:15 p.m. – 5:30 p.m.

**Muni Bonds Best Practices**

This session will highlight GFOA’s best practices related to debt issuance at the entry level. Attendees will hear from their peers and other practitioners about the importance of developing and implementing debt policy and procedures. GFOA’s best practices will be highlighted for attendees to better understand the “ins and outs” of debt issuance and management and assembling the appropriate financing team to capably handle these duties.

**Moderator/Speaker:** B. Jonas Biery, Business Services Manager, City of Portland, Portland, OR

**Speakers:** Julia Harper Cooper, Director of Finance, City of San Jose, San Jose, CA; Jennifer Brown, Director of Finance, City of Sugar Land, Sugar Land, TX

Monday, 4:15 p.m. – 5:30 p.m.

**Next Generation of Finance***

Join fellow young emerging professionals at GFOA’s “Next Generation of Finance.” This conference session will feature a speed networking opportunity for you to meet colleagues across North America. Whether you’re new to GFOA or an existing member, please come and take part in an opportunity to meet your peers, discuss ideas, and build relationships that you can use in the future.

**Moderators:** Elizabeth Fu, Manager, GFOA, Chicago, IL; Ryan Lawler, Senior Consultant; GFOA, Chicago, IL

*RSVPs were accepted before the start of the annual conference.*
Monday, 4:15 p.m. – 5:30 p.m.

**Putting It All Together: Preparing the Financial Statements**

*Room Constitution 106 N* 1.5 CPE Accounting – Governmental

Year-end will always be a challenging time for accountants. All the same, there are a number of practical steps accountants can take to minimize the stress and hassle inevitably tied to the end of the fiscal year. This session will focus on practical approaches for facilitating the year-end close, preparing the company’s annual financial report, and getting ready for independent audit.

**Moderator:** Jodie Hartman, Director of Finance/Treasurer, Village of Lake Zurich, Lake Zurich, IL

**Speakers:** Christopher Telli, Partner, BKD, LLP, Colorado Springs, CO; Lenny Moore, Controller, Montgomery County, Rockville, MD

Monday, 4:15 p.m. – 5:30 p.m.

**Small Government Discussion***

*Room 718 B* 1.5 CPE Business Management & Organization

Finance officers in small governments face unique challenges not found in larger organizations. This session will provide a forum to discuss those challenges and for delegates to offer suggestions on what does and does not work. Key topics expected to be discussed include recruiting, dealing with limited resources, working with elected official’s, implementing GFOA’s best paractices, and others.

**Moderator:** Gary Petrovich, Administrative Director, Whitman County, Colfax, WA

*RSVPs were accepted before the start of the annual conference.*
Tuesday, May 24 At-A-Glance

Conference Registration
8:30 a.m. – 4:00 p.m.

GFOA Products and Services Booth
10:00 a.m. – 2:30 p.m.

Exhibit Hall
10:00 a.m. – 2:30 p.m.

Concurrent Sessions
10:20 a.m. – 12:00 p.m.

Annual Business Meeting and Luncheon
12:15 p.m. – 1:40 p.m., Hall F-G

Concurrent Sessions
2:00 p.m. – 3:15 p.m.

Concurrent Sessions
3:35 p.m. – 4:50 p.m.

GFOA Conference Finale
7:00 p.m. – 10:30 p.m., Sony Centre
See pages 66-67 for details.
9:00 a.m. – 10:00 a.m.

**General Session**

**Hall F-G**  
1 CPE credit, Economics

**Welcome**

John Tory, Mayor of Toronto

**Keynote Address**

**Richard Florida** is the world’s leading urbanist. He is a researcher and professor serving as the director of the Martin Prosperity Institute at the University of Toronto, global research professor at New York University, and co-founder and senior editor of the *Atlantic City Lab*. A 2013 study from the Massachusetts Institute of Technology named him one of the world’s most influential thinkers, and *Time* magazine recognized Florida’s Twitter feed as one of the 140 most influential in the world. Richard Florida will address delegates on the “great reset;” how lessons of the past can be used to understand the changes occurring after the 2008-2009 recession and what our economy, society and geography will look like, how we will work and live, and the role of state and local government. Now is an exciting time for government finance officers to experience and participate in a fresh new era of growth, prosperity, and change.

**CONCURRENT SESSIONS  10:20 A.M. - 12:00 P.M.**

Tuesday, 10:20 a.m. – 12:00 p.m.

**Big Data vs. Useful Data**

**Room 717**  
2 CPE Management Advisory Services

Big data offers a great opportunity for state and local governments, but to be effective, governments must understand how to capture, store, and analyze the data so that it is useful. In addition, governments must proactively monitor data quality and ensure that decision makers receive accurate information. This session will feature industry experts and practitioners discussing...
lessons learned and effective strategies for implementing and ensuring quality with “big data initiatives.”

**Moderator:** Ivan Samstein, Chief Financial Officer, Cook County, Chicago, IL

**Speakers:** Mark Russell, Data Illuminator, Florida Department of Juvenile Justice, Tallahassee, FL; Joe Pennachetti, Former City Manager and Chief Financial Officer, City of Toronto, Toronto, ON; Lisa Bracken, Executive Director – Budget, Atlanta Public Schools, Atlanta, GA

**Tuesday, 10:20 a.m. – 12:00 p.m.**

**Budget Process 101**

Room Constitution 106 N  2 CPE Finance

The importance of having a rigorous budget process continues to increase as governments work to confront twenty-first century challenges. The budget process should be viewed as a policy-making process for a government as the allocation of resources drives which programs/services are offered and at what levels. This session will focus on the budgeting framework developed by the National Advisory Council on State and Local Budgeting (NACSLB). This budget framework includes the following principles: incorporate a long-term perspective; establish linkages to broad organizational goals; focus budget decisions on results and outcomes; and effectively communicate with stakeholders. Speakers will present implementation tips and lessons learned on how to implement NACSLB principles in all organizations.

**Moderator:** LaTonia Green, Budget Director, City of Minneapolis, Minneapolis, MN

**Speakers:** Mike Bailey, Finance Director, City of Redmond, Redmond, WA; Jimmy Forbis, CPFO, Finance Director/City Treasurer, City of Monterey, Monterey, CA; Josie La Vita, Executive Director, Financial Planning Division, City of Toronto, Toronto, ON

**Tuesday, 10:20 a.m. – 12:00 p.m.**


Room Constitution 105 N  2 CPE Accounting – Governmental

Many practical issues have arisen in connection with the implementation of the Governmental Accounting Standards Board (GASB) Guidance on Pensions and Other Post-Employment Benefits (OPEB). This session will focus on the implementation experiences of several governments and the lessons learned. Speakers will present best practices and strategies for successfully implementing GASB Standards 67 and 68.

**Moderator:** Matt Vorisek, Finance Director, City of Alhambra, Alhambra, CA

**Speakers:** Jon Bilbao, Finance Director, City of St. Louis Park, St. Louis Park, MN; Laura Comstock, Finance Director, City of Kansas City, Kansas City, MO; Brian Maloney, Controller, City of New York, New York, NY; Mark Walz, Financial Coordinator, City of Honolulu, Honolulu, HI; Steve Maloney, Director of Finance, City of Richmond, Richmond, VA; Steve Messier, Director of Finance, City of Austin, Austin, TX; Sarah Aronow, Finance Director, City of Des Moines, Des Moines, IA; Jill Murray, Finance Director, City of Clovis, Clovis, CA; and Deb Cahill, Finance Director, City of Hoover, Hoover, AL
Standards Board’s (GASB) most recent pronouncements on accounting and financial reporting for pensions and pension plans. This session will focus on resolving those issues (for example, determining the appropriate assumption for return on investments). The session also will explore how the lessons learned from implementing the GASB’s recent pension standards can be applied to facilitate the implementation of its even more recent guidance on other postemployment benefits (OPEB). Likewise, the session will consider certain unique aspects of the GASB’s new OPEB guidance.

**Moderator:** Debra Roberts, MBA, CPA, CRC, Director of Finance, Maryland Supplemental Retirement Plans, Baltimore, MD

**Speakers:** Rocky Joyner, Vice President and Actuary, Segal Consulting, Atlanta, GA; Bob Scott, Assistant City Manager/Chief Financial Officer, City of Carrollton, Carrollton, TX; Jeff Markert, Partner, KPMG, LLP, New York, NY

**Tuesday, 10:20 a.m. – 12:00 p.m.**

**Getting Out Front: Stopping Fraud Before It Starts**

Room 206 N  2 CPE Auditing – Governmental

The best time to worry about fraud is before it happens. This session will explore how to conduct an effective fraud risk assessment. It also will look at tools and techniques for minimizing the likelihood of fraud occurring, and for increasing the likelihood that it will be detected early if it does.

**Moderator:** Pamela Hodges, Controller, City of Carrollton, Carrollton, TX

**Speakers:** Pamela Baker, CPA, CGFM, Barbacane, Thornton & Company LLP, Wilmington, DE; Kevin Huffman, Manager, Financial and Compliance Investigations, Tennessee Comptroller of the Treasury, Tennessee Comptroller of the Treasury, Nashville, TN; Carla A. Gogin, Partner, Baker Tilly Virchow Krause, LLP, Madison, WI
Tuesday, 10:20 a.m. – 12:00 p.m.
Modern Strategies for Public Funds Investing

Room Constitution 107 N  2 CPE Management Advisory Services

Are traditional investment strategies still effective in today’s environment? This session will provide training on standard investment principles and how to apply modern techniques for managing safety, liquidity, and return. Topics to be discussed will include how to evaluate market and credit risk, identify appropriate investment duration, manage liquidity, and set risk-adjusted return objectives. Speakers will also discuss how to implement these strategies with or without investment advisors.

Moderator: Tammy Queen, Deputy Director of Finance, City of Kansas City, Kansas City, KS

Speakers: Chris Daniel, Chief Investment Officer, City of Albuquerque, Albuquerque, NM; Greg Roll, Senior Vice President, Vining Sparks, Memphis, TN

Tuesday, 10:20 a.m. – 12:00 p.m.
Municipal Securities Disclosure Compliance — Federal Focus and Improved Outcomes

Room 718 A  2 CPE Ethics – Regulatory

The SEC is increasing the focus of its enforcement efforts on the municipal securities sector and investigating municipal issuers as never before. This session will focus on the recent history of SEC enforcement actions, next steps, GFOA best practices, and market participant efforts to improve government debt issuer compliance with federal laws.

Moderator: Silvia Amparano, CPA, Finance Director, City of Tuscon, Tuscon, AZ

Speakers: J. Ben Watkins, Director, Division of Bond Finance, State of Florida, Tallahassee, FL; Dan Deaton, Partner, Nixon Peabody, LLP, Los Angeles, CA, David Keller, Assistant City Manager/Chief Financial Officer, City of Weston, Weston, FL
12:15 p.m. – 1:40 p.m.

**Annual Business Meeting and Delegate Luncheon**

*Hall F-G*

*Lunch is not open to guests or exhibitors.*

**Presiding:** **Heather A. Johnston,**
City Manager, City of Burnsville, MN

The GFOA holds an annual meeting of the members to conduct official business. At this meeting, the GFOA active members select new members of the Executive Board and vote on policy statements that have been prepared by the standing committees and recommended for approval by the GFOA Executive Board.

**Comments by Incoming President:** **Marc Gonzales,** Director,
Department of Finance, Clackamas County, OR

*Lunch will be served immediately after the annual business meeting.*

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**CONCURRENT SESSIONS  2:00 P.M. - 3:15 P.M.**

Tuesday, 2:00 p.m. – 3:15 p.m.

**A CFO's Last 100 Days**

*Room 206 N  1.5 CPE Personal Development*

An outgoing CFO plays an important role in preparing the organization for change, guiding the transition, and remaining productive to ensure that important initiatives continue and the long-term fiscal sustainability of the organization does not suffer. In this session, speakers, including CFOs who have successfully transitioned out of an organization, will discuss proactive steps to take, effective strategies, and lessons learned for avoiding a
lame duck status and successfully cementing their legacy with the organization.

**Moderator:** Jay M. Goldstone, Managing Director, MUFG Bank, N.A., San Marino, CA

**Speakers:** Kenneth L. Rust, Chief Financial Officer & Director, City of Portland, Portland, OR; Cam Weldon, Deputy City Manager and Chief Financial Officer (retired), City of Toronto, Toronto, ON

Tuesday, 2:00 p.m. – 3:15 p.m.

**The Finance Officer’s Guide to IT**

**Room 717**  
1.5 CPE Social Environment of Business

Over 25 percent of CFOs have responsibility for the IT services in their organization, but may not have a formal education or in depth knowledge of complex IT issues. This session will provide 75 minutes of what a finance officer needs to know about IT to oversee an IT department. Topics covered will include IT policies, IT security, network infrastructure, enterprise software, cloud services, and overall management of IT staff.

**Moderator:** Leo Beltran, Senior Accountant, City of Warrenville, Warrenville, IL

**Speakers:** Rob Meikle, Chief Information Officer, City of Toronto, Toronto, ON; Gilbert Sabat, Commissioner Service Innovation, Information & Technology, Region of Peel, Brampton, ON

Tuesday, 2:00 p.m. – 3:15 p.m.

**Just Say “No.” Financial Products and Strategies to Avoid**

**Room 718 A**  
1.5 CPE Management Advisory Services

Often finance staff have the unenviable task of having to politely explain to upper management and even elected officials as to why seemingly “grand” ideas may actually not be so “grand” after all. The increasing range of financial products available to governments to “solve” financial challenges are ever increasing. This session will outline some of the more common types of instruments available and their potential pitfalls, including OPEB bonds and pension obligation bonds. Also, newer products that need close scrutiny will be discussed, such as social impact bonds, DROP plans, government-owned life insurance, and others.
Moderator: Gary Donaldson, Chief Financial Officer, Orange County, Hillsborough, NC
Speakers: Michael de Leon, Specialist Leader, Deloitte Consulting, Minneapolis, MN; Kathleen Clarke Buch, CPFO, Town Administrator, City of Darien, Darien, CT; Justin Marlowe, Professor, University of Washington, Seattle, WA

Tuesday, 2:00 p.m. – 3:15 p.m.
Nowhere to Hide: Detecting and Investigating Fraud
Room Constitution 106 N 1.5 CPE Auditing – Governmental
The detection and investigation of fraud call for a variety of skills and techniques. Those conducting interviews, for example, must be especially on the alert for subtle clues that responses may be deceptive. Likewise, it is important to be current with the latest risk assessment tools. This session will examine fraud-related interview techniques and risk assessment tools. It also will offer practical tips on the do’s and don’ts of fraud investigation.
Moderator: Sara Jantz, CPFO, Director of Accounting, Sedgwick County, Wichita, KS
Speakers: Karin M. Smith, MBA, SFO, CFE, Partner, Heinfeld, Meech & Co., Phoenix, AZ; Daniel Porter, CFE, Investigative Auditor, State of Tennessee, Comptroller of the Treasury, Special Investigations Unit, Murfreesboro, TN

Tuesday, 2:00 p.m. – 3:15 p.m.
Trends in the Muni Market
Room Constitution 105 N 1.5 CPE Management Advisory Services
Rising interest rates are expected to continue to reduce new municipal debt offerings and refunding activity in the near term. In this environment, what approaches can governments take to bring new issues to market at reasonable rates? Speakers at this session will address market conditions and discuss investor trends, including who wants to buy your bonds. Panelists will also review the pros and cons of nontraditional debt instruments in today’s interest rate environment.
Moderator: C. LaShea Smith, Director of Finance, City of Dayton, Dayton, OH
Speakers: Matt Posner, Principal, The Court Street Group, Brooklyn, NY; Kenton Tsoodle, Assistant Finance Director, City of Oklahoma City, Oklahoma City, OK; Chris Mier, CFA, Managing Director, Loop Capital, Chicago, IL

Tuesday, 2:00 p.m. – 3:15 p.m.
Utility Finance Forum*

Room 718 B  1.5 CPE Management Advisory Services

Public-sector utilities continue to face numerous challenges with regards to limited resources, deteriorating infrastructure, and expanding regulation. The importance of the finance function in establishing and maintaining accounting practices that guide organizational planning and decision-making cannot be overemphasized. This session will seek to inform attendees on issues relevant to utility finance including maintaining financial sustainability, revenue enhancement, rate determination, customer relationship maintenance, capital budgeting, and many more. GFOA is seeking to establish an ongoing program that supports utility finance and will use this session to discuss priorities and identify needs of the attendees concerning these important matters.

Moderator: Brian Thomas, Managing Director, Public Financial Management, Inc., Los Angeles, CA

*RSVPs were accepted before the start of the annual conference.

Tuesday, 3:35 p.m. – 4:50 p.m.
Analyzing and Issuing Refunding Bonds
Room Constitution 106 N  1.5 CPE Management Advisory Services

Advanced bond refunding can offer governments an opportunity to save, but are governments making good bond refunding decisions? Many governments make sub-optimal timing decisions regarding refunding and pay higher debt service costs than necessary. In this session, panelists will inform participants about current market trends in issuing current and advance refunding bonds, the structure of these instruments, the purpose
for achieving financial savings, and tips for effective decision making. The session will also discuss the effect of the Securities and Exchange Commission’s 2013 Municipal Advisor Rule and related Municipal Securities Rulemaking Board regulations on the investment of bond proceeds and escrow accounts.

**Moderator:** Ivan Samstein, Chief Financial Officer, Cook County, Chicago, IL

**Speakers:** David Abel, Managing Director, William Blair, Chicago, IL; Peter Orr, Senior Managing Partner, Public Alternative Advisors, New York, NY

Tuesday, 3:35 p.m. – 4:50 p.m.

**A CFO’s First 100 Days**

Room 718 A  1.5 CPE Personal Development

Congratulations! You’ve just been named CFO. This session will provide practical guidance for the new CFO on how to not only survive through the first 100 days, but also develop effective policies, plans, and relationships to ease that transition and set the stage for a successful tenure. Speakers will also present practical guidance and tips for other staff in the finance office for successfully adjusting to the new boss.

**Moderator:** Merrill Shepherd King, Finance Director, City of Minnetonka, Minnetonka, MN

**Speakers:** Yousef Awwad, CPA, CGMA, PMP, MBA, Chief Financial Officer, Portland Public Schools, Portland, OR; Marion M. Gee, Director of Finance, Metropolitan St. Louis Sewer District, St. Louis, MO

Tuesday, 3:35 p.m. – 4:50 p.m.

**In for the Long Haul: Accounting for Capital Assets**

Room Constitution 105 N  1.5 CPE Accounting – Governmental

Capital assets typically are among the largest assets reported in a government’s financial statements. This session will first cover the fundamental principles for accounting and financial reporting for capital assets. Then, practices for efficiently and effectively accounting for individual assets will be offered, including lessons learned from a recently completed installation of a new capital assets accounting system. Furthermore, this session will explore how to streamline the process of
accounting for capital assets. It also will consider special control challenges related to capital assets and how they can be overcome.

Moderator: Frances Lee, Deputy Chief Financial Officer, San Francisco Public Utilities Commission, San Francisco, CA

Speakers: Mike Nielsen, Director, Government Fixed Asset Services, Inc., Long Beach, IN; Brian W. Caputo, Ph.D., C.P.A., Chief Financial Officer/City Treasurer, City of Aurora, Aurora, IL

Tuesday, May 24

Tuesday, 3:35 p.m. – 4:50 p.m.

Reaching for the Sky: Internal Control Over Cloud/Outsourced Functions

There has been a dramatic increase in the automation and integration of government business processes and application controls corresponding to the movement to “the cloud” by third-party vendors. In response to this, the Committee of Sponsoring Organizations (COSO), the leading authority on internal control, has enhanced its landmark guidance, “Internal Control — Integrated Framework,” to specifically focus on the significant need for organizations to update their framework for internal control (policies, procedures, business processes, etc.) to meet the risks presented by this new environment. This session will discuss the many noteworthy risks and how to mitigate these risks.

Moderator: Harlita Tomlinson, Director of Finance, City of Forest Park, Forest Park, OH

Speakers: Steven A. Solomon, Deputy Director, Technical Services Center, GFOA, Chicago, IL; Jim Kreiser, Principal – Business Risk & IT Services, CliftonLarsonAllen, Palmyra, PA; Robert Enders, Senior Client Services Director, Fulcrum Way, Dallas, TX
Tuesday, 3:35 p.m. – 4:50 p.m.

**Urban Forum***

Room 718 B  1.5 CPE Management Advisory Services

GFOA’s Urban Forum provides an opportunity for members of large governments to network and exchange information on topics unique to the demands of managing their large and complex entities. The Forum is currently open to GFOA members in urban jurisdictions from the United States and Canada with metropolitan area populations of 1,000,000 or more. Delegates from urban jurisdictions are invited to attend, network, discuss current topics, and learn about ongoing plans to maintain active discussions among GFOA members from large urban jurisdictions.

*RSVPs were accepted before the start of the annual conference.*
GFOA Conference Finale

Come join us for food, fun, and entertainment!

Tuesday, May 24 | 7:00 p.m. – 10:30 p.m.
Sony Centre for the Performing Arts
1 Front Street East, Toronto, ON

7:00 p.m. – 8:30 p.m., Dinner
8:30 p.m. Performance by Dennis DeYoung: The Music of STYX

After a busy couple of days, relax and have fun in downtown Toronto! Enjoy an evening filled with food and entertainment at the Sony Centre for the Performing Arts before heading back to your home town. Start the night off with a buffet dinner to get you energized for the night’s musical headliner — Dennis DeYoung: The Music of STYX!

A limited number of tickets will be available for purchase onsite at GFOA Registration on the 600 level of the convention center. Ticket price includes food, beverages, and entertainment.

Adults: US$50
Children/teens under 18: US$20
Children under 5: complimentary

Shuttle service

The Sony Centre is about a 10-minute walk from the hotels in GFOA’s official block. For additional convenience, GFOA will provide roundtrip shuttle service, 6:30 p.m. – 10:30 p.m., for delegates staying at the Sheraton (pick up and drop off will be at the hotel), and for delegates staying at the Delta, Intercontinental, and Renaissance (pick up and drop off will be at the convention center). Shuttles will run every 15 minutes.
Dennis DeYoung is a founding member of the rock group STYX. The Chicago-based band originated in 1962 when 14-year old DeYoung and brothers John and Chuck Panozzo joined Dennis in the basement of his childhood home to form one of America’s most successful and enduring bands. STYX has sold over 35 million albums worldwide and DeYoung has written eight of their nine top ten singles. STYX was the only band to ever record four consecutive triple platinum albums.

DeYoung has been a singer, songwriter, keyboardist, and record producer. He wrote and sang several classics including: Lady, Come Sail Away, Mr. Roboto, Show Me the Way, and Babe.

The year 2010 brought the formation of a new band dedicated to the legacy of STYX, which features August Zadra, Jimmy Leahey, John Blasucci, Craig Carter, Dave Anthony, and Suzanne DeYoung. To date, this group has performed over 300 concerts worldwide focusing on the greatest hits of STYX.
Wednesday, May 25 At-A-Glance

Conference Registration
8:00 a.m. – 12:00 p.m.

Concurrent Sessions
8:30 a.m. – 10:10 a.m.

Concurrent Sessions
10:30 a.m. – 12:10 p.m.
Wednesday, 8:30 a.m. – 10:10 a.m.

Accurate and Effective Forecasting

Forecasting is a foundational part of budgeting and financial planning in governments. However, forecasting can be challenging. GFOA’s surveys show that finance officers are often frustrated by the lack of impact forecasts have on financial decisions, the administrative burden of forecasting, and lack of confidence in forecasts, especially as the forecasts look further out into the future. This session will highlight how to use forecasting for decision-making, how to communicate forecasts, and the pitfalls of forecasting. The session will feature speakers from various governments, including a couple who contributed their experiences to the research of GFOA’s forthcoming book on the topic.

Moderator: Bill Duckwitz, Budget Management Specialist, Waukesha County, Waukesha County, WI

Speakers: Walter C. Rossmann, Assistant City Manager, City of Sunnyvale, San Jose, CA; Cemal Umut Gungor, Director of Finance & City Treasurer, City of Grandview, Grandview, MO; Linda Witkowski, Budget Manager, Waukesha County, Waukesha, WI

Wednesday, 8:30 a.m. – 10:10 a.m.

Across the Border: Sharing P3 Experiences

Public-Private Partnerships (P3) are a common strategy for both governments in the United States and Canada. However, experiences in using this tool can vary based on being either north or south of the border. This session will feature a panel of experts from both the United States and Canada to discuss similarities, differences, lessons learned, and new ideas for governments’ use of P3.

Moderator: Dan Huge, Public Finance Director, Indiana Finance Authority, Indianapolis, IN

Speakers: Eric Reese, Director, Global Strategic Development, Scheidt & Bachmann USA, Inc., Chicago, IL;
Sekhar Angepat, Managing Director and Co-Head, Infrastructure Finance, Royal Bank of Canada, Toronto, ON; Divya Shah, Acting Senior Vice President of Transaction Finance, Infrastructure Ontario, Toronto, ON

Wednesday, 8:30 a.m. – 10:10 a.m.

**Dealing with Fraud in a High-Tech Age**
Room Constitution 107 N 2 CPE Auditing – Governmental

The bad news is that the latest technology creates new opportunities for fraud. The good news is that this same technology offers new and powerful ways to combat fraud. This session will focus on how data mining and similar techniques can be used to effectively and efficiently combat fraud that previously was difficult, if not impossible, to detect.

**Moderator/Speaker:** Anne P. Harty, CPA, Chief Financial Officer, City of Rock Hill, Rock Hill, SC
**Speakers:** Shauna Woody-Coussens, Managing Director, Forensics & Valuation Services, BKD, LLP, Kansas City, MO; Brian Sanvidge, Principal, Baker Tilly, New York, NY

Wednesday, 8:30 a.m. – 10:10 a.m.

**Getting the Right People: How to Recruit and Retain Qualified Financial Staff**
Room 206 N 2 CPE Personnel / Human Resources

As the economy improves, finding and retaining qualified individuals is a challenge. Added to this challenge is the concern for succession planning, with a greater proportion of staff expected to retire. This session will highlight examples and case studies from governments that are tackling this issue head-on and will offer strategies to help organizations recruit and retain professionals in government finance.

**Moderator:** Paula Sanford, PhD, Public Service and Outreach Faculty, Carl Vinson Institute of Government UGA, Athens, GA
**Speakers:** Dr. Joshua M. Franzel, Vice President of Research, Center for State and Local Government Excellence, Washington, DC; Neil Reichenberg, Executive Director, International Public Management Association for Human Resources, Alexandria, VA; Barbara Whitehorn, Chief Financial Officer, Director of Finance and Management Services, City of Asheville, Asheville, NC
Wednesday, 8:30 a.m. – 10:10 a.m.

**Something for Everyone: Adjusting to the OMB’s “Super Circular”**

**Room Constitution 105 N**  2 CPE Accounting− Governmental

The Office of Management and Budget’s (OMB) recent “Super Circular” has created special challenges for both grant recipients and their auditors. This session will clarify some common misunderstandings. It also will identify instances of noncompliance frequently encountered in practice and offer practical tips on how to avoid them.

**Moderator:** Allison E. Bradsher, Assistant Finance Officer, City of Raleigh, Raleigh, NC

**Speakers:** Heather Acker, Partner, Baker Tilly Virchow Krause, LLP, Madison, WI; Anne Fritz, Finance Director, City of St. Petersburg, St. Petersburg, FL

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**CONCURRENT SESSIONS  10:30 A.M. - 12:10 P.M.**

Wednesday, 10:30 a.m. – 12:10 p.m.

**Budgeting and Funding Infrastructure Maintenance**

**Room Constitution 105 N**  2 CPE Finance

With limited resources, organizations often struggle to properly budget and fund infrastructure maintenance. This session will feature leading practitioners to talk about best practices for managing infrastructure to limit life cycle asset costs. In addition, speakers will discuss new approaches to funding ongoing maintenance programs.

**Moderator:** Kristin Hanson, Director, Public Financial Management, Inc., Minneapolis, MN

**Speakers:** Geoff Krause, CPA, CA, Chief Financial Officer, Pure Technologies Ltd., Calgary, AB; Jim Kupfer, Chief Financial Officer, Public Works and Development Services, Kenosha County, Pleasant Prairie, WI; Justin Marlowe, Professor, University of Washington, Seattle, WA
Wednesday, 10:30 a.m. – 12:10 p.m.

**Do I Really Need a Consultant?**

**Room 718 A** 2 CPE Management Advisory Services

For many governments consultants provide critical guidance and subject matter expertise to augment the skills and capabilities of staff. However, this comes with a price. As governments stretch their limited resources farther and farther, it is important to know when governments can get “the most bang” for their consulting dollars. This session will feature a panel of consultants representing common services, such as financial and investment advisory, RFP development, debt management, and business process improvement planning, speaking honestly about when you need and don’t need a consultant.

**Moderator:** Nancy L. Zielke, Senior Director, Alvarez & Marsal Public Sector Services, LLC., Kansas City, MO

**Speakers:** Daniel A. Hedden, CPA, Partner, Umbaugh & Associates Certified Public Accountants, Indianapolis, IN; Scott McIntyre, CFA, Senior Portfolio Manager, First Southwest Asset Management, Austin, TX; Dave MacGillivray, Chairman, Springsted Incorporated, Saint Paul, MN

Wednesday, 10:30 a.m. – 12:10 p.m.

**Lean Finance: Where are We Now?**

**Room Constitution 107 N** 2 CPE Finance

A number of years ago, Lean and Six Sigma process improvement entered the consciousness of the public-finance profession, bringing great expectations for improved efficiency and better service. A number of governments have committed to these continuous improvement philosophies, but what have the results been? At this session we will review the progress that local governments have made, the lessons they have learned along the way, and the implications for you.

**Moderator:** Sharon McGuire, Director, Office of Management & Budget, City of Boca Raton, Boca Raton, FL

**Speakers:** Christopher P. Morrill, City Manager, City of Roanoke, Roanoke, VA; Chuck Springer, Director of Finance, City of Denton, Denton, TX; Robert M. Bendzick, Chief Financial Officer, Olmsted County, Rochester, MN
Wednesday, 10:30 a.m. – 12:10 p.m.

Say It Isn’t So! Financial Reporting Deficiencies and Misunderstandings

Each year, GFOA staff and volunteer reviewers for the GFOA Certificate of Achievement for Excellence in Financial Reporting Program encounter various deficiencies in the process of performing reviews of comprehensive annual financial reports (CAFRs) submitted to the program. This session will examine a number those deficiencies, with special emphasis on those connected with the implementation of the GASB’s recent pension standards.

**Moderator/Speaker:** Dennis W. Kauffman, Jr., CPFO, CPA, Finance Operations Manager, City of Sacramento, Sacramento, CA

**Speakers:** Stephen Gauthier, Director, Technical Services Center, GFOA, Chicago, IL; Robert H. Churchman, Partner, Cherry Bekaert LLP, Richmond, VA
Exhibitors

Exhibits are located in Hall D of the convention center. To learn more about each exhibitor and their products and services, refer to the Exhibitor Directory posted at www.gfoa.org.

**Exhibit Hours**

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GFOA extends a gracious thank you to the members of the Toronto Local Conference Committee who donated both time and effort to general preparations. The conference could not be a success without their generous support.

**Conference Chair**

**Len S. Brittain**, Former Director, Corporate Finance, City of Toronto, Ontario

**Linda Bruton**, Client Services Manager, Tourism Toronto, Toronto, Ontario

**Daniel Cowin**, Executive Director, Municipal Finance Officers Association, Toronto, Ontario

**Josie La Vita**, Executive Director, Financial Planning Division, City of Toronto, Ontario

**Susan Viegas**, Senior Advisor, Economic Development and Culture, City of Toronto, Ontario
GFOA offers academic scholarships on an annual basis. The 2016 recipients are as follows:

Daniel B. Goldberg Scholarship Recipient  
*Funded by the Girard Miller Foundation*

Bo Daniel Weichel, University of North Carolina-Pembroke, Pembroke, North Carolina

**Government Finance Professional Development Scholarship Recipients**  
*Funded by the Government Finance Officers Association Scholarship Reserve*

Kaye M. Matucheski, University of Wisconsin-Oshkosh, Oshkosh, Wisconsin  
Shonna Neary, Lakeland College, Madison, Wisconsin  
Scott S. Smith, Daniel’s College of Business, University of Denver, Denver, Colorado  
Danielle Denise Young, Hugo Wall School of Urban and Public Affairs, Wichita State University, Wichita, Kansas

**Frank L. Greathouse Government Accounting Scholarship Recipients**  
*Funded by the Government Finance Officers Association*

Jean Iannuzzi, Albertus Magnus College, New Haven, Connecticut  
Cassandra J. Roush, University of Phoenix, Arlington, Virginia

**Minorities in Government Finance Scholarship Recipient**  
*Funded by Tyler Technologies*

Angela G. Barner, Keller Graduate School of Management, DeVry University, Orlando, Florida
The Awards for Excellence in Government Finance program recognizes outstanding contributions to the practice of government financial management. The award stresses practical, documented work that offers leadership to the profession and promotes the use of best practices in public finance. The following two entities received the Award for Excellence in 2016. Samples of their winning submissions will be available on the GFOA’s website after the conference.

**Category: Management and Service Delivery**
**Improving Results by Aligning Strategic Planning, Outcome Budgeting, and CitiStat**

**City of Baltimore, Maryland**
Contact: Andrew Kleine, Budget Director
100 North Holliday Street, Suite 469
Baltimore, MD 21201
410-396-4941
Andrew.Kleine@baltimorecity.gov

**Category: Pensions and Benefits**
**Improving Risk Management through a Balanced Approach and Broad Stakeholder Input**

**California Public Employees’ Retirement System**
Contact: Cheryl Eason, Chief Financial Officer
P.O. Box 942703
Sacramento, CA 94229
916-795-1112
Cheryl.Eason@calpers.ca.gov
Government Finance Officers Association (GFOA), founded in 1906, represents public finance officials throughout the United States and Canada. The association’s nearly 18,700 members are federal, state/provincial, and local finance officials deeply involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions. GFOA’s mission is to enhance and promote the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies, policies, and practices for the public benefit. In furtherance of this mission, the GFOA offers a wide array of products and services to government finance professionals, including best practices, technical publications, training seminars, professional recognition programs, networking opportunities, research, and consulting.

Structure

An 18-member Executive Board elected by the membership governs the organization. The Executive Board establishes policy and direction for the association. In addition, there are seven standing committees, made up of 25 GFOA members each, each of which studies issues in their respective areas and proposes statements, best practices, and advisories to the Executive Board. These committees are specific to the areas of accounting, auditing and financial reporting; budgeting and financial policies; debt management; economic development and capital planning; pension and employee benefits administration; treasury and investment management; and Canadian issues. Policy statements adopted by the Executive Board are voted on by the membership at the annual business meeting held each year during conference.

GFOA is headquartered in Chicago with offices in Washington, D.C. The association staff is organized as follows:

Office of the Executive Director and Financial Administration Center
The Office of the Executive Director is responsible for the overall management of the association, external relations, and international relations. Strategic initiatives
developed by the Executive Board are provided funding through member dues and overall association operations. (Chicago)

The goals of the Financial Administration Center are to provide administrative and IT support to all GFOA centers, manage the financial affairs of the organization, and administer the organization’s website. (Chicago)

Federal Liaison Center
The center informs the GFOA members about federal legislation, regulations, judicial actions, and policies that affect public finance functions, and represent the interests of the GFOA in Washington, DC. GFOA's public policy statements are highlighted during regular contact with congressional leaders and key administration officials. Working with regulatory bodies that address issues affecting state and local governments is also a component of the center’s work. Center staff also collects, analyzes, and disseminates information to GFOA members about Washington activities. Additionally, by developing and promoting best practices and policy statements, the center helps the GFOA members and public finance professionals enhance their operations. The center coordinates the efforts of the GFOA's seven standing committees, the Women’s Public Finance Network, and the Black Caucus. (Washington, D.C.)

Operations and Marketing Center
It is the responsibility of the Operations and Marketing Center to handle all logistics and marketing for the association’s training programs — including the Annual Conference, Advanced Government Finance Institute, national training, web-streaming events, Internet training, and committee meetings. Through marketing and advertising, the Operations and Marketing Center promotes membership in the association, participation in the Annual Conference, training events held throughout the year, publications, and the association’s awards programs. The center is responsible for the production of GFOA publications. This center also manages administration for the association. (Chicago)
Research and Consulting Center
Staff in the Research and Consulting Center conduct ongoing research on many financial management topics, produce the Government Finance Review, and support many of GFOA’s training, conference, publications, and best practices committees. The Research and Consulting Center also is nationally recognized for its objective and practitioner focused consulting services for state and local governments. GFOA consulting services focus on business process improvement, organizational assessments, long-term financial planning, budgeting, and planning and procurement assistance for technology projects. (Chicago)

Technical Services Center
The center provides technical information, products, and services to GFOA members and others interested in governmental accounting, auditing, financial reporting, and the preparation of state and local government budget documents. At the heart of the center’s activities are five professional recognition programs:

- the Certificate of Achievement for Excellence in Financial Reporting Program,
- the Distinguished Budget Presentation Awards Program,
- the Canadian Award for Financial Reporting Program,
- the Popular Annual Financial Reporting Award Program, and
- the Award Program for Small Government Cash Basis Reports.

The center also offers a technical inquiry service for individuals interested in the proper application of governmental accounting, auditing, and financial reporting standards, the preparation of high quality budget documents, and the application of best practices in accounting and budgeting. Members of the TSC staff also serve as authors of publications and periodicals, prepare educational materials, and serve as instructors in numerous national training seminars, including Internet and web-stream events. (Chicago)

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Qun Wang, Manager

Washington, D.C. Office
Federal Liaison Center
Emily S. Brock, Director
1903  Washington, DC: Meeting with Census Bureau Officials
1906  Washington, DC: Meeting with Census Bureau Officials
1906  Chicago, IL: *S.B. Williams, Rochester, NY
1907  Richmond, VA: *Louis Betz, St. Paul, MN
1908  Washington, DC: *Louis Betz, St. Paul, MN
1909  Detroit, MI: *Alonzo Tweedale, District of Columbia
1911  Washington, DC: *Edmond D. Fisher, New York, NY
1912  Buffalo, NY: *Samuel M. Wilhite, Louisville, KY
1913  Chattanooga, TN: *Samuel M. Wilhite, Louisville, KY
1914  Milwaukee, WI: *Edward S. Osborne, Rochester, NY
1915  San Francisco, CA: *Thomas F. Boyle, San Francisco, CA
1916  Syracuse, NY: *Louis M. Kotecki, Milwaukee, WI
1917  Chicago, IL: *Mark E. Conan, Syracuse, NY
1918  Atlantic City, NJ: *Joseph S. Pike, Somerville, MA
1919  Baltimore, MD: *Louis E. Gosselin, Chicago, IL
1920  St. Paul, MN: *Cyrus C. Pashby, Memphis, TN
1921  Buffalo, NY: *Cyrus C. Pashby, Memphis, TN
1922  Colorado Springs, CO: *Albert G. Preston, Buffalo, NY
1923  Milwaukee, WI: *Albert G. Preston, Buffalo, NY
1924  Providence, RI: *Theodore D. Caswell, Augusta, GA
1926  Kansas City, MO: *Clifford E. Cook, Springfield, MA
1927  Ottawa, ON: *W.S. Hanna, Baltimore, MD
1928  Atlanta, GA: *Theodore N. Waddell, State of Massachusetts
1929  Chicago, IL: *Charles J. Tulley, Ottawa, ON
1930  Denver, CO: *B. Graham West, Atlanta, GA
1931  Toronto, ON: *Frank J. Flanagan, Chicago, IL
1932  Washington, DC: *George D. Begole, Denver, CO
1933  Cincinnati, OH: *C.E. Armstrong, Birmingham, AL
1935  Knoxville, TN: *G.A. Lascelles, Toronto, ON
1936  Toronto, ON: *D.P. Turnbull, Kalamazoo, MI
1937  Boston, MA: *Arthur C. Meyers, St. Louis, MO
1938  St. Paul, MN: *Miner B. Phillipps, Pasadena, CA
1940  Detroit, MI: *E.E. Hagerman, Dayton, OH
1941  Louisville, KY: *Charles J. Fox, Boston, MA
1942  Buffalo, NY: *John R. Lindsay, Louisville, KY
1943  Pittsburgh, PA: *David V. Addy, Detroit, MI
1944  Cleveland, OH: *Joseph M. Cunningham, New York, NY

*Deceased
1945 No Conference: *A.E. Fuller, Miami, FL
1946 Richmond, VA: *Rollin E. Agard, Kansas City, MO
1947 New York, NY: *Joseph M. Lowery, Los Angeles County, CA
1948 Denver, CO: *C.L. Beazley, Province of Nova Scotia
1949 Detroit, MI: *Joseph F. Clark, Wildwood, NJ
1950 Montreal, QB: *Lionel G. Ott, New Orleans, LA
1951 Dallas, TX: *L. Roberge, Montreal, QB
1952 Boston, MA: *E. Lynn Crossley, Dallas, TX
1953 Miami, FL: *John McQuilken, San Diego, CA
1954 San Francisco, CA: *Frank R. Hanrahan, Cleveland, OH
1955 New Orleans, LA: *A.A. Weinberg, Chicago, IL
1956 Washington, DC: *Charles L. Mathews, Atlanta, GA
1957 St. Paul, MN: *George N. Shaw, Miami, FL
1958 Milwaukee, WI: *James H. Lowther, Ottawa, ON
1959 Montreal, QB: *Eugene A. Mintkeski, Port Authority of NY
1961 Seattle, WA: *Fred W. Lawrence, San Diego, CA
1962 Boston, MA: *John L. Williams, Phoenix, AZ
1963 Detroit, MI: *Robert E. Develle, New Orleans, LA
1964 Dallas, TX: *Leland M. Romkey, Halifax, NS
1965 Philadelphia, PA: *C.F. Craig, Dallas, TX
1966 San Diego, CA: *Fred L. Schneider, Columbus, OH
1967 Chicago, IL: *Louis G. Basso, Wayne County, MI
1968 New Orleans, LA: *Nathan J. Sindelar, Moraga, CA
1969 Toronto, ON: *Otto H. Loser, Chicago, IL
1970 Miami Beach, FL: *Joe E. Torrence, Nashville & Davidson County, TN
1971 New York, NY: *John H. Poelker, St. Louis, MO
1972 Denver, CO: *Elmer A. Johnson, Denver, CO
1973 Kansas City, MO: *John M. Urie, Kansas City, MO
1974 Las Vegas, NV: *S. Grady Fullerton, Harris County, TX
1975 Montreal, QB: *Alfred D. Bricker, Wayne County, MI
1977 Atlanta, GA: *Charles L. Davis, Atlanta, GA
1978 Houston, TX: *Clark Burrus, Chicago, IL
1979 Detroit, MI: *Carl V. Husby, Jr., Long Beach, CA
1980 Phoenix, AZ: *Fernand Denis, Montreal, QB
1981 Boston, MA: *William J. Reynolds, Greenwich, CT
1982 New Orleans, LA: *Jim C. Kirkland, Tallahassee, FL
1983 Toronto, ON: *Carl L. White, San Antonio, TX

*Deceased
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1984 San Antonio, TX: *Arthur A. Blumenfeld*, Albuquerque, NM
1985 Chicago, IL: *John T. Walsh*, Hartford, CT
1986 Los Angeles, CA: Betty Jo Harker, Ames, IA
1987 Washington, DC: Patrick C. Glisson, Atlanta, GA
1988 Atlanta, GA: *Frank L. Greathouse*, Nashville, TN
1989 Seattle, WA: Virginia Rutledge, Ludlow, MA
1990 Cincinnati, OH: Gary R. Norstrom, Saint Paul, MN
1991 Denver, CO: Richard B. Dixon, Los Angeles, CA
1992 Orlando, FL: *John L. Pickard*, Toronto, ON
1993 Vancouver, BC: Arnold G. Holz, Washington, DC
1994 Minneapolis, MN: Bonnie Ridley Kraft, Gresham, OR
1995 Baltimore, MD: Timothy H. Riordan, Dayton, OH
1996 Portland, OR: Arthur R. Lynch, Glendale, AZ
1997 Fort Lauderdale, FL: Linda R. Savitsky, State of Connecticut, Hartford, CT
1998 San Francisco, CA: Douglas R. Ellsworth, Mount Prospect, IL
1999 Nashville, TN: Gary H. Bruebaker, State of Oregon
2000 Chicago, IL: *Anne Spray Kinney*, Milwaukee Metropolitan Sewerage District, WI
2001 Philadelphia, PA: Timothy Grewe, City of Portland, OR
2002 Denver, CO: William Patrick Pate, High Point, NC
2003 New York, NY: Edward Harrington, City and County of San Francisco, CA
2004 Milwaukee, WI: Nancy Zielke, University of Missouri, Kansas City, MO
2005 San Antonio, TX: Carla Sledge, Wayne County, MI
2006 Montréal, QC: Thomas Glaser, County of Cook, IL
2007 Anaheim, CA: Charles Cox, Farmers Branch, TX
2008 Fort Lauderdale, FL: Kenneth L. Rust, City of Portland, OR
2009 Seattle, WA: Paul A. Macklem, City of Kelowna, BC
2010 Atlanta, GA: Len Brittain, City of Toronto, ON
2011 San Antonio, TX: Linda C. Davidson, City of Boca Raton, FL
2012 Chicago, IL: Christopher P. Morrill, City of Roanoke, VA
2013 San Francisco, CA: Timothy L. Firestine, Montgomery County, Rockville, MD
2014 Minneapolis, MN: Robert W. Eichem, Chief Financial Officer, City of Boulder, CO
2015 Philadelphia, PA: Heather A. Johnston, City Manager, City of Burnsville, MN

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123 Queen Street West
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Fax: 416-597-8128

Delta Toronto
75 Lower Simcoe Street
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Fax: 416-849-1227

Novotel Toronto Centre
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111th Annual Conference
May 21-24, 2017 | Denver, Colorado
Registration will open in late fall.
www.gfoa.org
111th Annual Conference
May 21–24, 2017
Colorado Convention Center
Denver, Colorado

REGISTRATION DETAILS WILL BE AVAILABLE IN LATE FALL

112th Annual Conference
America’s Center Convention Complex
St. Louis, Missouri | May 6–9, 2018

113th Annual Conference
Los Angeles Convention Center
Los Angeles, California | May 19–22, 2019

114th Annual Conference
Ernest N. Morial Convention Center
New Orleans, Louisiana | May 17–20, 2020

115th Annual Conference
Hyatt Regency & Swiss Hotel Chicago
Chicago, Illinois | June 27–30, 2021

116th Annual Conference
Neal Kocurek Memorial Austin Convention Center
Austin, Texas | June 5–8, 2022

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