GPGFOA

GREAT PLAINS GOVERNMENT FINANCE OFFICERS ASSOCIATION

Great Plains Government Finance Officers Association Conference

October 17-18, 2019

Scott Conference Center
University of Nebraska at Omaha

University of Nebraska Omaha

AGENDA

Thursday, October 17, 2019

7:30 – 8:00 a.m.	Breakfast Reception
8:00 – 8:15 a.m.	Introduction and Opening Remarks
8:15 – 9:15 a.m.	GASB Update
9:15 – 10:15 a.m.	Post-Issuance Compliance – New Rules and Best Practices
10:15 – 10:30 a.m.	Break
10:30 – 11:30 a.m.	On Lessons Learned and Preparation for Economic Recessions
11:45 a.m. – 12:45 p.m.	Business Meeting and Lunch
12:45 – 1:00 p.m.	Break
1:00 – 1:50 p.m.	Investment Advisor/Economist State of the Economy
1:50 – 2:40 p.m.	Fundamentals of Procurement under Grants and Preparing and Implementing Disaster Financial Management
2:40 – 3:00 p.m.	Break
3:00 – 3:50 p.m.	How to Use and Read Data in Local Government
3:50 – 4:40 p.m.	P-Card Implementation and Management: Building a Program and Maximizing the Benefits
4:40 p.m.	Reception

Friday, October 18, 2019

7:30 – 8:00 a.m.	Breakfast Reception
8:00 – 9:30 a.m.	Keynote – Leadership from the Ledge: 8 Lessons from a Hostage Negotiator
9:30 – 10:40 a.m.	Fraud in Local Government
10:40 – 10:50 a.m.	Break
10:50 – 11:50 a.m.	Banking Services: How to Determine What You Need and How to Get it
12:00 – 1:00 p.m.	Lunch GFOA's New Code of Ethics – Giving Voice to Values
1:00 – 1:15 p.m.	Closing Remarks

SESSIONS

GASB Update

This course will provide an update and guidance on recently issued accounting pronouncements, as well as discuss some GASB projects in the works.

Attendees will gain a better understanding of the accounting standard setting process, as well as learn what new account pronouncements will impact their organization's financial statements. Attendees will also hear about new projects the GASB is working on that could impact their financial statements in future years.

Post-Issuance Compliance – New Rules and Best Practices

Recent regulatory changes to securities laws are impacting post-issuance debt compliance for municipal entities. Session will focus on best practices for compliance within the new framework. We will also discuss developments in tax compliance.

Attendees will gain a basic understanding of the federal regulatory changes to Rule 15c2-12, and the application of those changes to municipal bond issuers. Session will discuss practical steps that municipal issuers and staff can do to promote compliance with these new obligations. Attendees will also receive an update on tax compliance best practices.

On Lessons Learned and Preparation for Economic Recessions

The United States economy is currently experiencing the longest expansion in history. There are some state and local officials, elected or appointed, that experienced this century's earlier recessions in 2001 and 2007-2009, but more who did not. There are lessons to be learned from experience and a necessity for all persons in public service to prepare for the consequences of what many consider to be inevitable—a recession.

Today we will note some of the indicators that economists may suggest are harbingers of a recession. In addition, we will consider ongoing measurement by our own Nebraska economists and data available within government to notice us about the performance of Nebraska's economy and the implication for tax resources necessary to finance government services.

Finally, we will consider the lessons learned earlier this century, as expressed by State Budget Officers at the close of the "great recession", to aid our preparation for the next occurrence of an economic recession.

Investment Advisor/Economist State of the Economy

This session will discuss the current economic climate and investment options available to individuals and communities today.

Fundamentals of Procurement under Grants and Preparing and Implementing Disaster Financial Management

This course provides an introduction to the federal procurement under grant rules that applicants must follow when purchasing under FEMAs Public Assistance Program. During the final 10 minutes of the presentation Andrew O'Neil from the National Integration Center will discuss a new guide that FEMA is producing that will assist jurisdictions develop sound fiscal policies allowing them to recovery more efficiently.

The goal of this presentation is to increase participant awareness of the Federal procurement under grant rules and introduce available resources, as well as introduce key preparedness financial management tools for jurisdictions to utilize pre disaster.

How to Use and Read Data in Local Government

Data can play a transformative role in your community, helping you to become more efficient, effective, responsive and more. However, finding data, analyzing data, developing insights and applying those insights to decision making can be a challenge. In this presentation, we will review some survey research about local government's use of evidence-based decision-making. Next, we will talk about the opportunities and challenges for accessing and organizing data in your agency and then we will examine best practices in applying data to local government decision-making process. Finally, we will work together to brainstorm ways to apply data to current issues in your community.

P-Card Implementation and Management: Building a Program and Maximizing the Benefits

The City of Lincoln and Lancaster County implemented a P-Card program in late 2018. The objective of this presentation is to highlight the benefits of a P-Card program and how to maximize those benefits. We will discuss how to develop, implement, train and provide on-going support for a government P-Card program from a procurement and accounting standpoint. Attendees will obtain insight into what has been successful during implementation and things we might have done differently.

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Leadership from the Ledge: 8 Lessons from a Hostage Negotiator

Learn what experienced hostage negotiators know about listening well, negotiating agreement, and managing excellent cultures. Discover why listening is so critical to our relationships with out communities we serve. See how simple authentic listening habits can be.

Fraud in Local Government

Characteristics that make local governments attractive targets for fraudsters, internal control weaknesses that can make local governments more susceptible to fraud, collusion among employees and outside parties, fraud prevention measures, and a look a recent fraud schemes that can affect local governments.

In this course, attendees will learn how to identify the characteristics that make local governments attractive to fraudsters, determine which internal control weaknesses can make local governments more susceptible to fraud, recognize how government employees might collude with outside parties to carry out schemes, and identify measures that can be taken to protect local government departments from fraud.

Banking Services: How to Determine What You Need and How to Get It

This session will use GFOA best practices to help attendees determine what banking services they need, how to select providers, and how to manage the banking relationship. The session will feature interaction between a government practitioner and a banking services provider. A case study from City of Kansas City, Missouri will also be presented.

Attendees will gain knowledge of existing GFOA best practices related to banking services and how to apply that knowledge to the procurement and management of banking partners.

GFOA's New Code of Ethics – Giving Voice to Values

This course will provide information on GFOA's new Code of Professional Ethics. This new code is focused on instilling the finance officer with values that will allow the officer to do the ethically sound thing, even when hard. Most codes of conduct are focused on the "dos and don'ts" of behavior, this new code is focused on earning and maintain the trust of the public we serve. The course will also provide training on how to act on these ethically sound values in the real world.

The attendee should leave the course understanding the basic elements of GFOA's new Code of Professional Ethics and skills to act on their own personal ethics, even when hard.

SPEAKER BIOS

Greer Almquist

Greer joined U.S. Bank in 2011 as a government banking relationship manager and worked with public fund entities in Missouri. In 2012, Greer moved to Nebraska to work with public fund entities throughout Nebraska, South Dakota, Wyoming, Oklahoma, Louisiana and Texas. As a government banking relationship manager, Greer provides support for a large number of products such as treasury management, merchant processing, prepaid cards, purchasing cards, corporate trust, investments, custodial services and credit services.

Greer received his Master of Business Administration from Webster University in 2008 and his Bachelor of Arts in Political Science from the University of Missouri in 2000.

Colleen Duncan

Colleen is a shareholder of Gilmore & Bell, P.C. in the Omaha office. Ms. Duncan represents issuers and underwriters in public finance transactions, and provides counsel firm-wide on securities law structuring, compliance and disclosure matters. Prior to joining the Firm, Ms. Duncan's practice focused on corporate securities, including regulatory reporting and compliance, and as counsel in debt and equity offerings. Ms. Duncan received her J.D. (cum laude) from American University Washington College of Law in 2008 where she served as a Note-and-Comment Editor of the Administrative Law Review. She received a B.A. (cum laude) from American University.

Patrick Hamacher

Patrick currently serves as the Director of Legislative Analysis for the King County Council. He serves as part of a team of analysts charged with providing professional non-partisan analysis for the nine elected members of the King County Council. Patrick has been with the King County Council for the past fourteen years after previously working for the City of Flint, MI. He has a BA from Michigan State University in public administration and public policy and a MS from Central Michigan University with a concentration in Public Administration.

King County, WA is the metro area including Seattle and 38 other neighboring cities as well as a large population in unincorporated King County. With more than 2.1 million in population, the area is booming in terms of economic and population growth. The five largest employers in the area are Amazon, Starbucks, Costco, Boeing and Microsoft.

Nielsen Leon

Nielsen is a Program Specialist for the Procurement Disaster Assistance Team (PDAT) where one of his primary functions is to train Public Assistance applicants on the rules they should follow when procuring under a FEMA award. Prior to joining PDAT, he worked for FEMA's Procurement and Fiscal Law Division where he served as the division's paralegal and as a Contracting Officer Representative (COR). Nielsen charted his course towards FEMA in November 2014 after four years as a private practice paralegal in Miami, FL. Nielsen received his Bachelor's Degree in Legal Studies and Master's Degree in National Security Affairs from Nova Southeastern University.

Chris Linder

Chris is a member of BKD National Public Sector Group, has more than 14 years of experience in public accounting, specializing in providing audit and consulting services to a variety of governmental and utility entities. He is a member of the American Institute of CPAs and Nebraska Society of Certified Public Accountants where he chairs the State & Local Governmental Accounting & Auditing Committee. He serves on the Nebraska BKD Foundation Committee and on the board of directors for the YMCA of Lincoln and Nebraska Society of CPA's Foundation.

Chris Lollar: Spent the majority of career in stadium retail as a Buyer and Operations Manager for multiple collegiate and professional sports teams. Joined the Purchasing office 2 years ago and is currently the P-Card Administrator for the City of Lincoln and Lancaster County.

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Mike Lowry

Mike is a Senior Vice President with Allen, Gibbs & Houlik, L.C. where he leads their Government practice. Mike is a CPA and Certified Government Financial Manager (CGFM) and also serves as the Outsourced CFO for the State of Kansas.

SPEAKER BIOS

Dan Oblinger

Dan is a hostage negotiator and international keynote speaker on the topics of Listening, Negotiations, and Culture. He is the author of "Life or Death Listening" and "The 28 Laws of Listening". He lives in the Midwestern US with his wife and five children.

Gerry A. Oligmueller

Gerry recently completed his 43rd year of service in state government—his initial 3 years of service in South Dakota and the last 40 years in positions in both the legislative and executive branch of Nebraska state government. He has served under nine different Governors during his career of public service.

Gerry has served as State Budget Administrator for the State of Nebraska since September 1995. He has responsibility for assisting the Governor in the preparation of the Governor's budget recommendations and management oversight of the use of state and federal funds by State agencies. He directs the executive fiscal planning and fiscal policy process.

On three occasions Gerry has also been appointed to serve as the Acting Director of the Department of Administrative Services. The Administrative Services Department is a large state agency with key enterprise responsibilities in the areas of insurance, risk management, personnel, accounting, procurement, vehicle and property management.

Gerry served as President of the National Association of State Budget Officers during 2001-02. NASBO is an affiliate of the National Governor's Association and provides research, policy development, education, training, and technical assistance on budget matters for the fifty state budget officers and budget staff of the nation's governors. In 2006, NASBO awarded Gerry the Gloria Timmer Award, its national recognition for outstanding achievement in state budgeting.

Gerry's prior service in state government has included Deputy Director of the former Nebraska Department of Social Services, Deputy Director of the Nebraska Legislative Fiscal Office, and Deputy Commissioner of the South Dakota Bureau of Finance and Management.

Andrew O'Neil

Andrew works in FEMA's National Integration Center developing recovery guidance and resources for States, Local, Tribe and Territories. Mr. O'Neil has been with FEMA over 6 years, working previously as a Senior Planner where he assisted impacted communities develop recovery plans and strategic recovery objectives. Mr. O Neil hold a Masters of Regional Planning degree from Cornell University

Tammy Queen is currently the Interim Director of Finance for the City of Kansas City, Missouri in addition to serving as Deputy Director of the department. In that role, she is responsible for directing the operations of the Finance Department including accounting, budget, treasury management, economic development, and tax collection. Ms. Queen has nearly 25 years of experience with the City in various financial positions including serving as the City Treasurer for over five years and Cash Manager for nearly eight years. Queen has a Master of Business Administration in Finance from the University of Missouri – Kansas City and a Bachelor of Business Administration in Finance and Banking from the University of Missouri – Columbia. Queen has earned two professional certifications during her tenure with the City including Certified Treasury Professional (CTP) and is the only City employee to ever be designated an Accredited ACH Professional (AAP).

Tammy Queen

Tammy is currently the Interim Director of Finance for the City of Kansas City, Missouri in addition to serving as Deputy Director of the department. In that role, she is responsible for directing the operations of the Finance Department including accounting, budget, treasury management, economic development, and tax collection. Ms. Queen has nearly 25 years of experience with the City in various financial positions including serving as the City Treasurer for over five years and Cash Manager for nearly eight years. Queen has a Master of Business Administration in Finance from the University of Missouri – Kansas City and a Bachelor of Business Administration in Finance and Banking from the University of Missouri – Columbia. Queen has earned two professional certifications during her tenure with the City including Certified Treasury Professional (CTP) and is the only City employee to ever be designated an Accredited ACH Professional (AAP).

SPEAKER BIOS

Mike Rogers

Mike is a shareholder of Gilmore & Bell, P.C. in the Omaha office and leads the firm's Nebraska practice. Mr. Rogers has been active in the public finance area since 2001 and primarily serves as bond counsel on governmental and 501(c)(3) financings. Mr. Rogers served as a law clerk to the Honorable John M. Gerrard of the Nebraska Supreme Court. Mr. Rogers received his Bachelor of Arts degree in Business Administration from Doane College in 1997 and his J.D. (with distinction) from the University Of Nebraska College Of Law in 2000 where he was inducted into the Order of the Coif. During law school, he served as the Managing Editor of the Nebraska Law Review, authored a published law review article, participated on the Jessup International Moot Court Team, received multiple CALI Excellence for the Future Awards for his coursework, and attended the Institute on World Legal Problems in Innsbruck, Austria.

Josie Schafer

Josie is the director of the UNO Center for Public Affairs Research, since August 2017. Her research examines the sources and types of information used in administrative and policy decisions. Her research has appeared in several academic journals, including, Public Performance and Management Review, Public Administration Quarterly, and Environment and Planning C: Government and Policy. In addition, she has prepared technical and survey reports for local governments, most recently in Kansas. She currently serves on the Board of the Midwest Public Affairs Conference.

She has a doctorate in public affairs from the University of Nevada, Las Vegas, School of Environmental and Public Affairs; and an B.A. and M.P.A. from Appalachian State University.

Amy Schrek

Amy is a member of BKD National Public Sector Group and has more than 14 years of experience working with governmental entities, not-for-profits and utility organizations. She leads the BKD Public Sector Center of Excellence, an internal committee of leaders across the firm who discuss a variety of issues important to the public sector. She recently completed a two-year term as a practice fellow with GASB at its headquarters, where she helped to formulate standards and assisted with technical inquiries. Amy's experience at GASB allows her to help clients better understand GASB standards and the thought process behind the standards.

Amy is a graduate of Leadership Omaha Class 37. She previously served on the Goodwill Industries Serving Southeast Nebraska board of directors and the University of Nebraska-Lincoln School of Accountancy Junior Advisory Board. She currently serves on the Nebraska BKD Foundation Advisory Committee.

Patrick Smith

Patrick joined BOK Financial Securities in 2010. Prior to BOK, Patrick worked at the Federal Reserve Bank of Kansas City and was Vice President, Institutional Sales for UMB Bank and First National Bank Omaha. Patrick earned his Bachelor degree in Economics from the University of Missouri, Kansas City. He is also a graduate of the Graduate School of Banking at the University of Wisconsin. Patrick was on the faculty of the KBA/NBA Advanced School of Banking where he was responsible for Investments. He has also spoken at numerous state banking association conferences. Patrick's expertise is in Fixed Income Trading and Portfolio Management for community banks, trust companies, state and local governments, money managers and insurance companies. Patrick holds the Series 7 and Series 63 securities licenses.

Bob Walla

Bob has spent the last 13 years with the City of Lincoln/Lancaster County Purchasing Department. Ten years as an Assistant Purchasing Agent and the last three as Purchasing Agent.

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