



2019 CSMFO ANNUAL CONFERENCE CONCURRENT SESSIONS BY TYPE

Last Updated: Nov 30, 2018

ACCOUNTING AND FINANCIAL REPORTING

Artificial Intelligence and Detecting Fraud in Government

(Accounting and Financial Reporting) (F – Fraud)

Governments process a high-volume of transactions everyday. Learn how artificial intelligence and machine learning can help governments discover anomalies in their data to reduce fraud and increase efficiencies in management. We will walk you through a real life example of how artificial intelligence assisted an entity in discovering improper payments and procurements with 90% less effort than manually reviewing such transactions. Leveraging available technology can dramatically improve results and restore public confidence.

Speakers: Tatiana Szerwinski, Assistant Finance Director, City of Beverly Hills
Tim Bryan, Advisory Partner, Crowe
Katherine Lai, Partner, Crowe

Balancing the Balance Sheet: Good Habits to Adopt

(Accounting and Financial Reporting) (A – Accounting and Auditing, G – Government)

A habit is a routine or behavior that is repeated regularly. It occurs so regularly as to be done without conscious thought. Balancing the balance sheet is a core part of preparing for the annual audit, but as years go by and changes in your organization occur, what habits have developed in your department? Are you doing things the way they have always been done? Have you stopped to evaluate your routines, practices, and habits to see if they encourage timely, accurate account balances? The balance sheet represents the fiscal health of your organization, and development of routines and practices means taking on good habits. This session will go over some key habits to adopt to improve accountability, strengthen internal controls, and reduce potential errors or misstatements. We will cover methods on how to help you get started and tools for on-going management and regular review of your balance sheet accounts. The result will improve your financial reporting and expedite your audits.

Speakers: Karin Schnaider, Finance Director, City of Tracy
Amy Meyer, Audit Partner, Maze & Associates

Capital Assets: Bridging the GAAP Between Engineering and Finance

(Accounting and Financial Reporting) (A – Accounting and Auditing, G – Government)

Accounting for capital assets varies from one organization to the next. Topics discussed will include accounting standards as they relate to capitalization, including examples of what qualifies for capitalization, capitalization versus maintenance expense, and studies that may or may not qualify for capitalization. Discussion will also cover best practices when constructing large assets with different components that have varying useful lives. Construction in progress will also be addressed, including common mistakes to avoid, joint projects, and types of discussions to have with engineering. Engineering plays a vital role in financial reporting and can help correctly identify components of an asset, asset deletions and impairments, and the scope of the project to help record assets accurately and timely.

Speakers: Chad Brantley, Director of Finance and Technology Services, Cucamonga Valley Water District
Jonathan Foster, Senior Manager, Davis Farr LLP

Don't be a Victim of Fraud: Profile of a Perpetrator

(Accounting and Financial Reporting) (F – Fraud)

Come join us for a session covering an overview of occupational fraud, risks to the victim organization, perpetrator profiles, and internal controls that can reduce opportunities for employee misconduct in government and public administration organizations. This session will specifically address methods and techniques to safeguard the resources and reputation of your organization, introduce various models to safeguard against fraud, define typical fraudster profiles, and provide detailed suggestions on how to improve internal controls to mitigate the risk of fraud.

Speakers: Peter Hughes, Assistant Auditor Controller, County of Los Angeles
Harriet Richardson, City Auditor, City of Palo Alto
Mark Cousineau, Director, MGO, CPAs and Advisors

Don't Break the ICE (Internal Control Environment)

(Accounting and Financial Reporting) (A – Accounting and Auditing, G – Government)

Beware of thin ICE (Internal Control Environment)! In this session, we will discuss the structure of a well-designed internal control structure. This includes not only operations, but also reporting and compliance. We will touch on the Committee of Sponsoring Organizations (COSO) report and its five integrated components. The session will conclude with some real examples and some common areas of "thin ICE," and how you can navigate around them.

Speakers: Karan Schnaider, Finance Director, City of Tracy
David Alvey, Audit Partner, Maze & Associates

Fiscal Year-End Planning

(Accounting and Financial Reporting) (A – Accounting and Auditing, G – Government)

The worst time of year for many finance officers is from July to December. Not only is it such a prolonged time period for continuous pressure that causes burn-out for so many, it can be even more complicated given the likely lack of resources that many finance departments face. This session will help finance officers be prepared for unanticipated problems that come up during the year-end closing process, including a suggested strategy for achieving your deliverables month-by-month. Participants will also be presented with action items that can be accomplished during the fiscal year to make the year-end process less complicated.



Speakers: Suzanne McDonald, Financial Operations Manager, City of Concord
Sharon Rahban Navizadeh, Managing Partner, Rahban CPA and Consulting, Inc.

GASB 87 and Lease Accounting: It's Coming, How to Prepare

(Accounting and Financial Reporting) (A – Accounting and Auditing, G – Government)

Come join us for a session covering the implementation of GASB Statement No. 87, "Leases" (GASB 87). While implementation is not required until periods beginning after December 15, 2019, you are not going to want to wait on this topic! Most California agencies will be implementing this standard in fiscal year 2020/21, but the identification and inventorying of leases throughout your organization will be a time-consuming process that requires advance preparation. This not only applies to your organization as a lessee, but as a lessor, as well. GASB 87 requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. This is a significant change from current guidance and will most likely have a material impact to your financial statements.

Speakers: Craig Boyer, Assistant Controller, County of Alameda
David Bullock, Partner, MGO, CPAs and Advisors

GASB Update – The Big Three

(Accounting and Financial Reporting) (A – Accounting and Auditing, G – Government)

The financial reporting model, and revenue and expense recognition projects continue to move through due process. They have now been joined by the note disclosure framework project. Come hear about the future of governmental accounting and financial reporting and how you can help shape that future.

Speaker: David R. Bean, Director of Research and Technical Activities, Governmental Accounting Standards Board (GASB)

GASB Update – The Standards Section

(Accounting and Financial Reporting) (A – Accounting and Auditing, G – Government)

With OPEB still fresh in our memories, it is now time to begin focusing on the next bank of new GASB standards. Asset retirement obligations, fiduciary activities, leases, and related implementation guides are all front and center. In addition, the Board has tackled a number of practice issues. This session will address what you need to know to implement these new standards.

Speaker: David R. Bean, Director of Research and Technical Activities, Governmental Accounting Standards Board (GASB)

BUDGET AND FINANCIAL PLANNING

Actuarial Information/Valuations 101

(Budget and Financial Planning) (T – Technical subject areas)

With the recent attention on pension reform and new Governmental Accounting Standards Board (GASB) reporting requirements for pensions, finance practitioners need to become well versed in how to read actuarial reports, including basic terms, methodology, and information essential to determining your pension plan contribution and funded status. This session will explain what you need to know in



clear terms, and will help you translate this complex information for decision makers, employees, bargaining units, and the public.

Speaker: Julian Robinson, Senior Pension Actuary, California Public Employees' Retirement System

The Coleman Report

(Budget and Financial Planning) (T – Technical subject areas)

In his annual update on local municipal financial conditions and issues, Michael Coleman will discuss the latest hot legislative and budget issues in the Capitol, important legal developments, current trends and issues in key local revenues, including sales tax, property tax, highway users tax, and their related flips and swaps, and the latest on municipal financial health and bankruptcy.

Speaker: Michael Coleman, Fiscal Policy Advisor, CSMFO and League of California Cities

Economic Update with Jim Glassman

(Budget and Financial Planning) (T – Technical subject areas)

As managing director with JPMorgan Chase and head economist for J.P. Morgan Chase Commercial Banking, James Glassman provides market insights to help clients better understand the changing national, state, and regional economy and its impact on their organizations. Mr. Glassman also works closely with the firm's Corporate Sector, including the Chief Investment Office and Investor Relations, as well as the Investment Bank and Government Relations groups, providing financial analysis and research. A publisher of independent research on the principal forces shaping the economy and financial markets, Mr. Glassman is regularly cited in the financial media, where he is also a frequent commentator on economic policy issues. Additionally, he is a long-standing participant in the widely followed Federal Reserve Bank of Philadelphia Survey of Professional Forecasters and the National Association of Business Economists' panel of macro-economic forecasters.

Speaker: Jim Glassman, Managing Director/Chief Economist, J.P. Morgan

GFOA Best Practices on Budget Monitoring and Performance Measures

(Budget and Financial Planning) (T – Technical subject areas)

The exercise of budgeting is ongoing and far-reaching. It impacts every aspect of an organization's operations on a daily, if not hourly basis. Budget monitoring and performance management are key tools to help you regularly examine your organization's operations to identify any potential shortcomings and to find ways to make early course corrections. This session will include examples of monitoring and performance measurement practices and how these relate to GFOA's new and recently updated best practices on these two essential topics.

Speakers: John Gross, Finance Director/Chief Financial Officer, City of Long Beach
Shayne Kavanagh, Senior Manager, Research, Government Finance Officers Association

Important Developments and Trends Affecting Public Sector Pensions, OPEB, and Other Benefits

(Budget and Financial Planning) (T – Technical subject areas)

This session will cover timely developments regarding CalPERS, 1937 Act, and independent public retirement plans, pending pension and retiree health care legislation, vested rights, recent court cases, and other employee benefits "news" of importance to municipal finance officers. The panelists will also discuss benefits trends and developments that need to be on your radar.



Speakers: Amy Brown, Owner, Public Retirement Journal
Jeff Chang, Partner, Best Best & Krieger LLP

Recognized Obligation Payment Schedule (ROPS) – To Final or Not?

(Budget and Financial Planning) (T – Technical subject areas)

This informative session will discuss legal restrictions and requirements for an agency to file its Last and Final Recognized Obligation Payment Schedule (ROPS), including advantages and disadvantages to consider and what the State Department of Finance (DOF) will allow and request from your agency for approval. The session will be presented by an agency that filed and received approval from the DOF for the City's Last and Final ROPS in November 2017. Attendees will hear real life experiences and be provided a checklist of items to consider before, during, and after filing a Last and Final ROPS.

Speakers: Karla Campos, Finance Director, City of La Quinta
Bill Ihrke, Partner, Rutan and Tucker LLP

Sales Tax and the Future of Retail: Trends and Predictions

(Budget and Financial Planning) (T – Technical subject areas)

The retail industry is undergoing an enormous transformation, leaving many asking, "What is the future of retail?" Is the industry struggling, transforming, or heading towards retail apocalypse? Will the rapid growth in online shopping lead to the demise of physical stores? How are these trends changing the way developers plan new retail development? This session will focus on recent retail trends and present the factors impacting growth and contraction in major industry sectors and geographic areas of California. Attendees will get a glimpse into the future to see how technology, consumer preferences, and hyper-customization are driving rapid change in the retail landscape.

Speakers: Karan Reid, Finance Director, City of Concord
Andy Nickerson, President, The HdL Companies
Denise Ovrom Principal, The HdL Companies

Transactions and Use Taxes – From Ballot To Coffers And Beyond

(Budget and Financial Planning) (T – Technical subject areas)

While agencies continue to wrestle with balancing the annual budget, reduction in expenditures can sometimes only be temporary and only deals with one side of the ledger. There are now approximately 260 transactions and use taxes (TUTs) in place statewide, some designated for a specific purpose like transportation projects, while others are available for general use. Many more agencies will be putting the question before voters in 2018, and we will also recap those results. Although the thought of additional taxes on a community may seem like a tall hill to climb, many agencies have worked with consultants and their local communities to demonstrate and explain the need for more resources. This session will provide examples of the timelines, workflow, and approaches taken by successful agencies to pass and implement a TUT. If your agency is considering a ballot measure in the future, now is the time to plan.

Speakers: Matthew Hawkesworth, Finance Director, City of Pasadena
Stephen Parker, Assistant City Manager, City of Stanton
Bobby Young, Principal, The HdL Companies



Your CalPERS Contribution Path(ology)

(Budget and Financial Planning) (T – Technical subject areas)

So you have managed to set aside funds to help address your growing CalPERS unfunded liabilities. Perhaps you even expect to be able to pay amounts above future contributions required by CalPERS. Now what? Should you pay-off certain CalPERS bases, and if so, which ones? Or perhaps you re-amortized your total unfunded liability payment? Set up a Section 115 supplemental trust? If the money eventually goes to CalPERS, why not just send it there first? If you set up the trust, should you have a policy to eventually move that money out of the trust? There are many options and paths to consider when accelerating your CalPERS funding. This session will provide various options currently available and provide sample analytical measurements to many of these commonly asked questions, along with some guidance on which option might be best for your agency.

Speakers: Michelle Fitzer, City Manager, City of Pinole
Mary Beth Redding, Vice President, Bartel Associates LLC

FINANCIAL MANAGEMENT

ACA Penalties are in the Millions: How to Defend Your City

(Financial Management) (T – Technical subject areas)

The IRS started to enforce compliance with the Affordable Care Act (ACA) in November 2017. The agency began issuing its tax penalty notice, Letter 226J, to organizations that were not in compliance with the ACA for the 2015 filing year. Penalty notices have been in the millions of dollars – one as high as \$17 million – and more are sure to follow for the 2015-reporting year. Also, a new wave of notices is expected to be issued in 2018 for the 2016-filing year. Many organizations are unaware that they are at risk of receiving these tax penalty notices because they do not realize the information errors that are reflected in their ACA filings with the IRS. Additionally, companies may have failed to recognize that ACA penalties can be a probable and estimable contingent liability that must be reported in their financial statements in accordance with the ASC 450 (previously FAS 5). In this session, panelists will discuss how you can identify potential errors in your ACA compliance process and what steps you should take in case you face an IRS tax penalty.

Speakers: Carlos Carrasco, Finance Director, City of South El Monte
Joanna Kim-Brunetti, General Counsel/Vice President of Regulatory Affairs, First Capitol Consulting
John Leathers, Director of Product Implementation, First Capitol Consulting

CalPERS Leadership Update – Focus on the Future

(Financial Management) (T – Technical subject areas)

Pension costs are among the most pressing concerns for municipalities in California. Balancing the need to honor pension obligations to employees while at the same time ensuring adequate funding to perform core services for communities is an increasingly frequent topic on council meeting agendas. In this session, CalPERS leadership will provide an update on investment strategies designed to maximize investment returns in what is anticipated to be a challenging financial marketplace in the coming years. Other topics include employer cost projections and funding levels, unfunded accrued liability (UAL) payment strategies, the financial necessity provisions in the new amortization policy, and a look at the political landscape impacting pensions in 2019.

Speakers: Marcie Frost, Chief Executive Officer, California Public Employees' Retirement System



Michael Cohen, Chief Financial Officer, California Public Employees' Retirement System

Cannabis as a Fiscal Solution – Myth or Reality?

(Financial Management) (T – Technical subject areas)

This session will take a look back at the fiscal impact of the first year of legalized adult use, including analyzing fiscal models and statewide, regional, and local trends. It will also explore unintended impacts of permitting cannabis businesses in cities. Cash handling and transportation of cannabis revenues, and staffing needs will also be discussed, including federal and banking laws and limitations.

Speakers: Margaret O'Brien, Revenue and Tax Administrator, City of Oakland
Todd Kleperis, Chief Executive Officer, Hardcar Security
David McPherson, Cannabis Compliance Director, The HdL Companies

Developing Trust with your Community and Successfully Holding your Proposition 218 Public Hearing

(Financial Management) (T – Technical subject areas)

In the past, water and wastewater service providers were often unseen and unsung heroes. Recently, however, the increasing costs of delivering these vital services, combined with the generalized mistrust of government and a flood of conflicting – and sometimes incorrect – information, have had an effect on the public's trust in agency rate calculations. As rate setting becomes increasingly complex and confusing, the challenge of clearly explaining the needs and value of your services becomes mission critical. A well-developed plan for executing the rate approval process is essential to garnering public trust and their acceptance for any rate increase. This panel will discuss these challenges and provide you with valuable tools and insights to successfully navigate a Proposition 218 public hearing process.

Speakers: Lana Haddad, Director of Government and Public Affairs, Long Beach Water Department
Kevin Mascaro, Director of Finance, Western Municipal Water District
Sanjay Gaur, Vice President, Raftelis Financial Consultants

Finance Officers Guide to the Tax Measure Galaxy

(Financial Management) (T – Technical subject areas)

As the cost of local government continues to rise, municipal leaders must find ways to increase revenues. In November 2016, we saw an unprecedented number of local tax measures on the ballot and an overwhelming majority passed, 51 out of 56 to be exact. Is a local tax measure right for your jurisdiction? What can we learn from these successful campaigns? This session will take participants through the local tax measure process – assessing potential local tax measures, best practices for an effective campaign, and the role of city staff – and address some of the common concerns and myths surrounding local tax measures.

Speakers: Fran David, Local Government Advisor, EFDAssociates
Ben Fay, Partner, Jarvis Fay & Gibson LLP
Mike Madrid, Principal, GrassrootsLab

The Leadership Role of Finance and FLSA Compliance

(Financial Management) (T – Technical subject areas)

Finance professionals are critical in evaluating and ensuring compliance with the Fair Labor Standards Act (FLSA). This session will highlight key areas where Finance can take a leadership role in reviewing common challenges, such as payroll issues (including "regular rate of pay" calculations), timekeeping practices, travel and training time compensation, exemption analysis, and compensatory time off. With



an increase in FLSA claims against public agencies, you can take a proactive step to identify ways to avoid and/or prepare for potential claims. Understanding the litigation process, options for settlements, and strategies to negotiate changes to labor agreements will be reviewed. Developing an FLSA action plan offers Finance an opportunity to plan and protect your agency from costly liability.

Speakers: Lori Sassoon, Deputy City Manager, City of Rancho Cucamonga
Brian Walter, Partner, Liebert Cassidy Whitmore

Lessons from 2018 Balloted Stormwater Funding Efforts

(Financial Management) (T – Technical subject areas)

Faced with significant funding shortfalls to comply with storm drainage infrastructure and National Pollutant Discharge Elimination System (NPDES) permit requirements, several Northern California cities took a fresh look and proceeded with balloted funding efforts in 2018. These efforts have included contemporary, newer, post-social-media outreach efforts, along with a combined emphasis on rebuilding local infrastructure, preventing local flooding, and improving water quality. This presentation will “open the hood” to discuss in-depth, behind-the-scenes lessons learned on challenging balloted property-related fee efforts with very high proposed fee rates in politically charged environments. Also, discussion will include three other survey efforts regarding funding for storm drainage infrastructure and water quality. Finally, an update on several SB231 efforts will be provided.

Speakers: Edric Kwan, Public Works Director/Town Engineer, Town of Moraga
Sean O’Shea, Administrative and Fiscal Services Manager, City of Berkeley
Jerry Bradshaw, Senior Engineer, SCI Consulting Group

Local Government Finance and Emergency Management – A Finance Officer’s Role

(Financial Management) (T – Technical subject areas)

When the next catastrophic earthquake or wildfire comes to your California community, how will you respond as a local government Finance Officer? A 500-year flood? A cyberattack on your financial and human resources (HR) systems? In Part I of this two-part presentation, hear from a professional emergency manager and finance professional about how to set the stage for the recovery of response-related costs through federal and State disaster assistance. Hear tips on how to effectively integrate finance with your local emergency management organization, how to build disaster cost recovery into your finance and HR systems, and other best practices and tools to help you do the job when the time comes. In Part II, you will hear from experienced information technology (IT) auditors on best practices for protecting your systems, preventing cybersecurity breaches, and recovering your systems when they fail. Particular focus will include recovery of IT processes, systems, applications, and network assets used to support critical business processes.

Speakers: Steve Flaherty, Principal Auditor, City and County of San Francisco
Nelson Ho, Supervising IT Auditor, City and County of San Francisco
Alec S. Tune, Emergency Manager, Office of the Controller, City and County of San Francisco



The New Financial Sustainability Framework

(Financial Management) (T – Technical subject areas)

GFOA has been researching a new model for how local governments can become financially sustainable, which is based on a Nobel-prize winning body of work about how communities can make better decisions about shared resources, such as a public budget. It builds on the concepts of long-term financial planning and financial policies. It also raises a number of new concepts that GFOA's research has shown to be vital to financial sustainability. At this session, you will be introduced to the new framework, learn its essential components, and find out how you can start to put it into practice.

Speakers: Shayne Kavanagh, Senior Director, Research, Government Finance Officers Association
Greg Devereaux, Managing Partner, Worthington Partners

Public Pension Battle Royale

(Financial Management) (T – Technical subject areas)

Experts from the academic and actuarial worlds collide in a no-holds barred discussion panel on the past, present, and future of public pensions in the State of California.

Speakers: John Bartel, President, Bartel Associates LLC
Joe Nation, Professor of the Practice of Public Policy, Stanford University

Reserves: How Much is Enough? A Risk Aware Approach

(Financial Management) (T – Technical subject areas)

How much money do you need to hold in reserve for your community? Too little could leave you exposed to unexpected losses. Too much could meet with disapproval from your appointed or elected officials. The right amount of reserves requires you to know your risks. What is the probability of an undesirable event and how big of a loss might that cause you? At this session, you will learn how to develop a risk model that defines your biggest risks and their potential impact, and present that information to decision makers. We will show how this helps elected and appointed officials better understand their appetite for risk and reach agreement on a level of reserves that is right for the community.

Speakers: Aileen Ma, Assistant General Manager – Finance and Administration, Riverside Public Utilities
Dan Matusiewicz, Finance Director/Treasurer, City of Newport Beach
Shayne Kavanagh, Senior Manager, Research, Government Finance Officers Association

Strategies to Manage Increasing Pension Costs

(Financial Management) (T – Technical subject areas)

The pension rate increases for public agencies are well known and will divert funds from other important priorities and projects. This session will identify strategies available to mitigate these cost increases. Some of the strategies that will be explored in this session include considerations within pension regulations, as well as strategies within the labor relations framework. Topics will include solutions to have employees increase their participation in payment of these benefits, alternatives to cut costs (via agreement and imposition), and methods of restructuring compensation and benefits to minimize impact of pension costs. This session will be focused on CalPERS rules and regulations, but the principles discussed will be applicable to non-CalPERS agencies, as well.

Speakers: Monica Irons, Human Resources Director, City of San Luis Obispo
Steven Berliner, Partner, Liebert Cassidy Whitmore



Telling Your Fiscal Story: Making Effective Presentations

(Financial Management) (N – Non-technical subject areas)

An important part of an effective finance officer's job is communicating complex numbers to elected officials, senior managers, the organization, and the community. The secret to success is simple: do not try to communicate complex numbers; instead, communicate what they mean. This session will present "8 Tips" for making more effective presentations and better telling your fiscal story, both orally and in writing.

Speaker: Bill Statler, Consultant and Trainer, Retired Director of Finance and Information Technology, City of San Luis Obispo

Water Budget Rate Structures

(Financial Management) (T – Technical subject areas)

Budget based water rates are an increasingly popular rate structure for water agencies in California and Nevada. While many consider water budgets to be centered on conservation, they are actually more geared towards water efficiency. When a water agency plans its system capacity, it bases that planning on a number of factors. One of the principal drivers is the number of residential dwelling units expected, and the corresponding water usage profile for each dwelling unit. A water budget rate structure uses these assumptions as the foundation for the cost of serving each connection. This session will discuss water budget rates in California and how they may help a retail water agency reach its water efficiency goals. This presentation will touch on a number of factors that might be considered when developing a water budget rate structure, including the following:

- Budget sizing and pricing
- Allocating costs in a manner that meets Proposition 218 requirements
- Maintaining defensible rates
- Calculating rates for non-residential users.

This presentation will close with an outline of next steps and considerations for any agency considering adopting budget rates.

Speakers: Robb Grantham, Assistant General Manager – Finance, Santa Margarita Water District
Charles Turner, Director of Finance, Eastern Municipal Water District
Mark Panny, Lead Analyst, Carollo Engineers, Inc.

INNOVATION & IT

Battle Armor to Combat Fraud

(Innovation & IT) (F – Fraud)

Electronic fraud has exploded, and terms like imposter fraud, ransom ware, account take-over fraud, cyber fraud, data breaches, and social engineering proliferate our vocabulary. But "battle armor" is evolving and the pace of new tools being made available to fight fraud is increasing. This session will focus on practical applications of tried and true methods, but will also consider how new tools, like account validation and artificial intelligence, are enhancing the available battle armor.

Speakers: Carrie Corder, Assistant General Manager/Chief Financial Officer, Cucamonga Valley Water District
Holger Ebert, Senior Vice President/Division Manager, Wells Fargo Bank, N.A.
John Kolar, Vice President, Wells Fargo Bank, N.A.



Fiscal Sustainability and Technology: Leveraging IT Strategies for Fiscal Health

(Innovation & IT) (T – Technical subject areas)

In today's world, elected officials and agency leadership recognize the necessity and value technology plays in providing information to the public, improving services to constituents, streamlining operations, improving public safety, and facilitating overall citizen engagement. Unfortunately, the cost of technology is more than just the one-time upfront capital expenditures. It is critical for agencies to consider the long-term, ongoing cost of technology, particularly as agencies look to cloud-based solutions. In this session, participants will learn strategies to keep up with citizen and business technology expectations while dealing with the financial pressures of escalating labor, materials, and retirement costs. This session will provide an understanding of a variety of IT business models and digital transformation strategies to help deliver innovative technology-based services to customers in today's financial reality. There will also be a discussion of how technology should be factored into fiscal sustainability strategies, as well as a facilitated panel dialogue with audience interaction to share peer experiences and lessons learned.

Speakers: Patrick Griffin, Vice President, SDI Presence LLC
Terry Hackelman, Senior Vice President, SDI Presence LLC

Implementing an IT Master Plan

(Innovation & IT) (T – Technical subject areas)

Every year there are presentations on how to create an Information Technology (IT) Master Plan. But once the plan is completed, what comes next? The City of Rancho Mirage completed an IT Master Plan in 2016. The Information Services Manager was responsible for plan implementation, with oversight from a City Council Subcommittee and an IT Steering Committee. Panelists will discuss the pros and cons of Council oversight and IT Steering Committee involvement in the IT Master Plan implementation process. They will discuss dealing with ever-changing priorities, making plan revisions, and communicating successes and delays. They will also provide tips and insights of what works and what does not as the organization moves through the implementation of a five-year IT Master Plan.

Speakers: Jason Jaurigue, Senior Information Services Manager, City of Rancho Mirage
Tom Jakobsen, Senior Partner, ClientFirst Technology Consulting

IT Control Environment and Financial Reporting

(Innovation & IT) (A – Accounting and Auditing, G – Government)

How does the information technology (IT) control environment relate to the risk of material misstatement (RMM) in financial reporting? Common challenges like administrator or root access to the financial applications and separations of duties can be simplified when we look at the risk and design a control that will mitigate the risks.

Speakers: Ron Puccinelli, Interim Chief Information Officer, City of Fairfield
Donald Hester, Information Systems Director, Maze & Associates

Just When You Thought Your Summer Would Be Fun! What it takes to be Successful at Implementing an Enterprise Resource Planning (ERP) System

(Innovation & IT) (T – Technical subject areas)

The summer will soon be upon us, but the surfboards will have to wait and the only beach time will be with a laptop in hand. No matter what size government you are or how much financial expertise you have, there are three letters that can make you wish you were lying in the sun – ERP. This session will



focus on what finance officers must know to implement a successful ERP system. The session will begin with a discussion of the business needs, planning needs, and resource issues, followed by a technical needs discussion. Finally, the session will wrap up with an overview of the entire ERP implementation process. Finance officers who are currently undergoing this process, or will be in the future, should attend to gain as much knowledge and advice as possible. Please join our speaker as he discusses the nuances of successfully implementing a robust ERP system. Attendees will leave this session with a foundational understanding of the building blocks that make up an ERP, along with the necessary implementation techniques.

Speaker: Phil Bertolini, Deputy County Executive/Chief Information Officer, Oakland County, Michigan

Strength in Security: Securing Our Technological Future

(Innovation & IT) (T – Technical subject areas)

The past two years have brought unprecedented challenges in cybersecurity. Companies announced some of the largest cybersecurity breaches in our history, ransom ware ran rampant, email scams lost companies billions, and complex vulnerabilities were revealed. Participants will learn about the following:

- The current cyber landscape and how the rapid pace of technology is raising new security concerns;
- Specific attacks that target weaknesses in both systems and processes;
- How the financial services sector is holistically building cyber resilience through such efforts as “Sheltered Harbor”; and lessons learned that could help you organization; and
- How to drive a deeper understanding about risks to your organization and plan to prevent, mitigate, and recover from a cyber incident.

In this session, we will explore cybersecurity risk and how you can protect your municipality, yourself, and your family.

Speaker: Jenny Menna, Senior Vice President and Cybersecurity Partnership Executive, U.S. Bank

True Cost of Implementation, Ongoing Maintenance and Support

(Innovation & IT) (T – Technical subject areas)

For complex business application procurement, a challenge is how to assess the true cost of implementation and ongoing maintenance and support – including achieving an apples-to-apples comparison of vendor pricing prior to selection. There are many challenges that public sector leaders face when looking to replace a core business application. Identifying what is truly the “best fit” solution is among those challenges; however, identifying the true enterprise cost to implement and maintain an application is sometimes the most challenging. Accurately assessing a vendor price proposal requires looking beyond the price sheets provided. It requires a careful inspection of not only the price sheets, but also the assumptions and notes included with the price sheets, the potential agreement terms, the scope of work proposed, the implementation approach, and ongoing maintenance and support requirements. To achieve an apples-to-apples comparison of vendor-proposed pricing, you must factor in the above-mentioned items. This session will cover the following topics:

- Understanding the true total cost to implement and total cost to own an enterprise system
- Typical vendor pricing elements and factors to consider
- Public agency cost considerations and their impact on total cost to implement and total cost to own



- Cost risk areas and how to assess and mitigate the risks
- Assessing the level of effort including ratios of vendor staff to agency staff
- Agency staff backfill considerations and strategies
- Steps to prepare for negotiations

Panel participants will dive into details that make a difference in the proposal evaluation process, with audience interaction to share peer experiences.

Speakers: Derek Rampone, Financial Services Manager, City of Redwood City
Mike Gomez, Managing Consultant, SDI Presence LLC

LEADERSHIP AND MANAGEMENT

21 Ways to Provide Top Quality Customer Service

(Leadership and Management) (N – Non-technical subject areas)

We are all in the service business. Our customers are both internal and external and they expect and need top quality customer service. Each interaction we have on the telephone, at the counter, in a meeting, through email, or at a Council or Board meeting sends a clear message to those we serve regarding our level of dedication to providing excellent customer service. This session focuses on the four-pronged model of meeting the needs of our Customers through Caring, Courteous and Competent behaviors and actions. There are 21 ways to provide top quality customer service, and you will leave this session confident in your organization's ability to meet standards of excellence.

Speaker: Neil Kupchin, Management and Training Consultant

The Changing Demographics of the Finance Department

(Leadership and Management) (N – Non-technical subject areas)

The numbers are staggering. Approximately 28% of the government workforce is currently eligible to retire, and by 2020, over half of the workforce will shift to the Millennial and Gen Z generations. The strong job market is also causing tougher competition for new employees. Are you being a good guardian of your financial galaxy and developing strategies to ensure a stable workforce? This session will help you do the following:

- Understand current demographic trends affecting finance departments
- Identify the underlying currents that are impacting ability to retain talent
- Identify tools to use to ensure you attract and retain the best staff
- Define the key elements of a successful succession plan
- Identify the riskiest areas within an organization to prioritize tasks
- Assess the value of educational tools to supplement on the job training

This session will provide demographic data on the new workforce and focus on tangible strategies around retention, attraction, and knowledge sharing that you can take back to your home world to build a stronger team.

Speakers: Don Patterson, Director of Finance and Administration, Las Virgenes Municipal Water District
Susan Munson, Managing Director/Senior Portfolio Advisor, Government Portfolio Advisors
Doug Robinson, President, RCM Robinson Capital Management LLC



Congratulations, You are the New Finance Director! Now What?

(Leadership and Management) (N – Non-technical subject areas)

This session will provide three different perspectives on what to do when you are a new municipal Finance Director. The panel will emphasize experiences of people stepping into the Finance Director position for the first time, and what they learned, what gave them the biggest challenges in the position, and how they communicated with other department heads, city managers, and elected officials, as well as their own staffs. Presenters will discuss formulating action plans, assessing the fiscal condition of the organization, formulating a calendar and strategic plan for the department, and more. Formulating and implementing an annual budget for the first time will also be discussed.

Speakers: Dustin Claussen, Finance Director, City of Hayward
 Robert Hamud, Finance Director, City of Snoqualmie, Washington
 Licette Maldonado, Administrative Services Director, City of Carpinteria

Creating a Leadership Legacy That Can Live Forever

(Leadership and Management) (N – Non-technical subject areas)

The demographics of our organizations are rapidly changing. We are losing experienced, knowledgeable, and hopefully wise leaders and employees at an alarming rate. The workforce will be getting younger and less experienced moving forward, while we lose important organizational knowledge. Here is the good news – you can begin building a leadership legacy today that will live forever through the efforts of others as you place emphasis on being a coach, mentor, teacher, trainer, and adviser. This highly interactive session will challenge you to define what you wish your leadership legacy to be, and then provide you with the tools to play it forward.

Speaker: Neil Kupchin, Management and Training Consultant

How to Eat an Elephant...

(Leadership and Management) (N – Non-technical subject areas)

Just started a new job and feeling overwhelmed? How do you eat an elephant? This session will share lessons learned from finance professionals who have been in the same position, and how they conquered the elephant, one bite at a time! It can be overwhelming to start at a new agency and realize there is so much to do, to fix, or to create to follow best practices, and there may not be enough staffing or staff willpower to do so. The common tendency is to try to solve every problem you find right away, but once one is solved, 50 more problems appear! We will explore strategies used by seasoned professionals to bring about much needed change in a positive, lasting manner. Main topics that will be discussed include the following:

- How to identify needed change, and the landmines of making changes too soon
- How to prioritize changes needed and create realistic timelines to do so
- How to bring staff on board with the change, even if they are unwilling
- How to create positive, lasting change and improve relationships in the process

This session will help you “eat the elephant, one bite at a time”!

Speakers: Pamela Arends-King, Chief Financial Officer, South Coast Water District
 June Overholt, Finance Director/City Treasurer, City of Glendora
 Cindy Byerrum, President, Platinum Consulting Group



Make it Happen with your CSMFO Member Benefits

(Leadership and Management) (N – Non-technical subject areas)

Are you interested in expanding your role or pocketbook as a Guardian of Finance? Do you want access to top secrets on how CSMFO can hyper-jumpstart your career growth? Are you looking to make quick connections with other new Guardians? Do you want a quick primer on maximizing the training resources offered through CSMFO? If so, the CSMFO Member Benefits session is where you need to be. CSMFO structured the conference so that this session stands alone with the Speed Coaching session as a special succession development segment. The goal is to continue the wild success of the First Time Attendee session at the 2018 Riverside Conference by structuring this year's Member Benefit session to help new and veteran conference attendees alike ensure that the conference's value extends beyond Friday. CSMFO presidents, committee chairs and members, and chapter chairs will be on hand to share their own paths to success and how they leveraged CSMFO to build their careers. So bring a friend, make a friend, earn CPE, and prioritize investing in you to become the next Guardian of Finance.

Speakers: CSMFO Presidents
CSMFO Committee Chairs and Members
CSMFO Chapter Chairs

Speed Coaching – Kick Start Your Conference!

(Leadership and Management) (N – Non-technical subject areas)

This session gives you a lively and engaging way to tap multiple perspectives and instantly broaden your network. CSMFO has a great team of talented volunteer senior professionals who are pleased to help colleagues and rising stars find resources to answer their questions and enjoy their careers. In the course of the session, you will have opportunities to rotate from one coach to another in segments of about 15 minutes each. Learn what you can do to address key issues and grow.

Speakers: Don Maruska, Director, CSMFO Coaching Program
CSMFO Volunteer Coaches

StandOut Leadership... Lead Like You Mean It! The Power of Accountability and Ownership to Increase Performance

(Leadership and Management) (N – Non-technical subject areas)

In a perfect world, all employees would be high achieving, self-motivated, engaging, team players who see the big picture and always strive to do their best to get the job done on time without complaining. Does that sound like the Twilight Zone?

Bottom Line: In the real world, many employees simply “meet expectations,” lack initiative, bring their personal life to work, stress over every change, and whine about having to WORK.... on the job! “Enough!” says Human Behavior and Leadership Development expert Connie Podesta, who has empowered thousands of leaders worldwide with the attitudes, mindsets, and strategies necessary to create a team that's willing, able, and excited to get the job done THE RIGHT WAY! With her signature blend of comedy and “tell-it-like-it-is” delivery, Connie takes you inside the minds of even your most difficult employees so you can turn negative attitudes into positive, entitlement into accountability, complacency into productivity, complaining into solutions, and “that's not my job” into ownership.

Speaker: Connie Podesta, Connie Podesta Presents LLC

Telling Your Story – from Resume to Interview to Results

(Leadership and Management) (N – Non-technical subject areas)



Learn how to present yourself effectively so that you can attract and enjoy desired career opportunities. Observe live examples with candidates for Finance Director and Accounting Manager as they present to an interview panel with a recruiter and CSMFO member interview panelists. Gain feedback from interview panelists that you can use for your own career growth.

Speakers: Scott Catlett, Finance Director/City Treasurer, City of Yorba Linda
Laura Nomura, Deputy General Manager, Eastern Municipal Water District
Cindy Krebs, Regional Director, Alliance Resource Consulting
Don Maruska, Director, CSMFO Coaching Program

TREASURY AND DEBT MANAGEMENT

Accounting and Financial Reporting for Debt

(Treasury and Debt Management) (A – Accounting and Auditing, G – Government)

A government's reporting and disclosure about its debt is one of the most scrutinized elements of its financial reporting. This session will review the current Governmental Accounting Standards Board (GASB) guidance related to accounting and financial reporting for debt and the different reporting of financing authorities among local governments. Pronouncements reviewed will include GASB Statement No. 86, "Certain Debt Extinguishment Issues," GASB Statement No. 88, "Certain Disclosures Related to Debt," GASB Statement No. 89, "Accounting for Interest Costs During the Period of Construction," and an update on GASB's current project of re-examining conduit debt reporting.

Speakers: Patricia Song, Fiscal Services Manager, City of Irvine
Debbie Harper, Partner, LSL CPAs

Debt Financing Trends Including Alternatives to Advance Refundings

(Treasury and Debt Management) (T – Technical subject areas)

Tax reform 2018 brought more changes and challenges to the public finance market, especially with the elimination of advance refundings. In addition, old borrowing ideas seem to be resurfacing, some for the better and perhaps some not so much. This session will explore several current debt-financing trends available to local governments in California and the pros and cons to consider. In addition to general obligation and revenue bonds, local governments utilize private placement debt, state loans (e.g., state revolving fund), federal loans, public-private partnerships (P3s), etc. In addition, with pensions and other postemployment benefits (OPEB) on the minds of many finance officials, pension obligation bonds and their potential pitfalls will be discussed, including a review of the GFOA advisory on pension obligation bonds.

Speakers: Lakshmi Kommi, Debt Management Director, City of San Diego
Jay Goldstone, Managing Director, MUFG Union Bank
Steve Heaney, Director of Public Finance, Stifel

Fiscal Distress: Early Warning Signs and Best Practices to Recover

(Treasury and Debt Management) (T – Technical subject areas)

Please join this discussion covering the full gamut of fiscal distress, from first indicators to full recovery. The speakers have experience evaluating or managing distress situations and will share lessons learned. Topics will include the following:

- How can local officials best tell their credit story to the rating agencies and investors?
- How can some entities do the right thing, where others falter?



- What are the warning signs and how to determine if the agency is simply struggling or failing?
- How does lack of funding infrastructure play into the equation?
- What are best practices to maintain credit stability?
- How does the investing community consider past distress in buying decisions?

We hope to make this session informative and interactive, so please bring your questions.

Speakers: Matt Paulin, Chief Financial Officer, City of Stockton
 Geoffrey Buswick, Managing Director and Sector Leader, S&P Global Ratings – U.S. Public Finance
 Jennifer Johnston, Vice President, Franklin Templeton Investments

Investing with Accountability, Confidence and Transparency
 (Treasury and Debt Management) (T – Technical subject areas)

Public fund investing is becoming more challenging and finance directors are continually seeking tools to empower their investment program and improve their process. At the same time, managers and fiduciaries with oversight responsibilities need ways to stay abreast of the markets and best practices to ensure investment objectives are being met. This session will review three key elements to help meet these goals – Accountability, Confidence, and Transparency – ACT Investing – and provide practical tips and tools to allow all parties in the process to effectively execute investment programs.

Speakers: Pamela Arends-King, Chief Financial Officer, South Coast Water District
 Connie Mobley-Ritter, Treasury Director, San Mateo County Transit District
 Deanne Woodring, President and Senior Advisor, Government Portfolio Advisors

The Phoenix Rises: Bringing Bell Back to the Bond Market
 (Treasury and Debt Management) (T – Technical subject areas)

Following news articles on excessive salaries and other irregularities at the City of Bell, the city faced numerous challenges. Among the consequences were the withdrawal of all of its bond ratings, litigation with a private lender, and investigations by both the Securities and Exchange Commission (SEC) and the Internal Revenue Service (IRS). Much has changed in the last nine years, and just recently the City was able to restore its prior bond rating and issue general obligation refunding bonds to generate taxpayer savings. The effort to restore investment grade ratings, obtain bond insurance, and attract investors challenged an experienced financing team. This panel will reunite that team to discuss these challenges and the various lessons learned. This is a story with a happy ending.

Speakers: Tineke Norrdin, Finance Director, City of Bell
 David Brodsky, Managing Director, KNN Public Finance
 Ben Geare, Associate Director, S&P Global Ratings
 Jose Vera, Managing Director, Stifel, Nicolaus & Co.

Put it in Writing: Incorporating Environmental, Social, Governance (ESG), and Policy Objectives
 (Treasury and Debt Management) (T – Technical subject areas)

As public interest heats up around environmental, social, and governance (ESG) issues like climate change and gun control, municipal investors are looking to adopt and implement socially responsible investment mandates. But where does that process begin? And how do you balance ESG objectives with your primary investment objectives? One approach is to avoid socially adverse industries like fossil fuels, tobacco, alcohol, and weapons (referred to as “negative screening”), while another approach is to seek companies that have a direct impact on positive social change like clean energy (referred to as



“positive screening”). Everyone has a different understanding of what constitutes an ESG issue, and each screening approach—along with the combinations and variations in between—has a different impact on the portfolio. Bottom line: it is a lot to consider. During this session, panelists will discuss the importance of clearly defining ESG objectives in your investment policy language and factors to consider as you build a socially responsible portfolio. You will hear from a municipal investor currently in the midst of building an ESG framework, a leading global provider of ESG research and ratings, and an investment advisor who has helped public agencies implement a socially responsible strategy.

Speakers: Nitish Sharma, Finance Director/Treasurer, City of Davis
Trevor David, Senior Associate, Sustainalytics
Monique Spyke, Managing Director, PFM Asset Management LLC

Reading the Fine Print: Analyzing Bank Fees and the Procurement Process

(Treasury and Debt Management) (T – Technical Subject Areas)

Governments procuring banking services face a daunting task of understanding the often complex and confusing series of bank service fees. This session will work to decode the mystery and provide tips for governments to gain a level of transparency around banking services and the procurement process.

Speakers: Michael Grazer, Operations Chief, Cash Management Division, County of Los Angeles
Linh Lam, Assistant Finance Director/City Auditor, City of Santa Clara
David Tiscia, Executive Director, J.P. Morgan

To Tell the Truth: How to Prepare Top-Shelf Bond Disclosure

(Treasury and Debt Management) (T – Technical subject areas)

Of all the steps required to issue municipal bonds – legislative and perhaps voter approval, hiring a financing team, obtaining ratings, and going to market – nothing bears more risk for the individual finance official than the preparation of the official statement. This document is subject to federal securities laws, and has been the basis for a number of Securities and Exchange Commission (SEC) investigations, as well as sanctions not only against the issuer, but also against the individual finance officer responsible. Occasionally, the finance officer has even been levied a fine. Many finance officers assume that their lawyers and advisers are responsible for this document, and do not appreciate their responsibilities, and even the risk to their careers that this document can pose if not properly prepared. This panel will include three experienced professionals who will help you develop a strategy to protect not only your city, but yourself.

Speakers: Lakshmi Kommi, Debt Management Director, City of San Diego
David Brodsky, Managing Director, KNN Public Finance
Dan Deaton, Partner, Nixon Peabody

