

**MGFOA Fall Training Institute**  
**September 11-14, 2022**  
**Amway Grand Plaza**

**FINAL AGENDA**

**Sunday, September 11**

2:00-5:00 pm      **Early Registration**      North Concourse

**Monday, September 12**

8:00–9:00 am      **Registration/Breakfast Buffet**      Ambassador East

9:00–9:30 am      **President’s Welcome**      Ambassador East  
*Heidi Scheppe, Grand Traverse County*

9:30–9:50 am      **Welcome to Grand Rapids**      Ambassador East  
A chat and video presentation by the Experience Grand Rapids team

10:00–10:50 am      **GFOA Washington Update: Rescue Plan, Infrastructure and 2023 Crystal Ball**      Ambassador East  
*Emily Brock, National GFOA*  
There's no doubt that the last few years have been a swirl of information, grants and rules important to Michigan's local governments coming out of Washington, D.C. Join this session to hear from GFOA's federal policy director, Emily Brock, about what you should know about rescue plan (ARPA) audit and compliance, eligibility for infrastructure funding and outlook for the 118th Congress. (1 CPE Other)  
*Moderator: Hughey Newsome, City of Detroit*

11:00 –11:50 pm      **Concurrent Sessions:**

**Developing Your Next Generation of Leaders**      Governors Room  
*Brian Camiller, Plante Moran*  
The lack of personnel resources is one of the most critical issues facing government today. Keeping your team together is more imperative than ever. Learn how to create an office environment where people are mentored, nurtured, and (hopefully) retained. (1 CPE Other)  
*Moderator: Jamie Rivette, CPA, Yeo & Yeo*

**Infrastructure Investment and Jobs Act (IIJA) Funding Opportunities**      Vandenberg  
*Kari Blanchett and Matthew Schnackenberg, PFM*  
The Infrastructure Investment and Jobs Act (IIJA), which became law on November 15, 2021, is the largest and most comprehensive infrastructure bill in American history. Funding from the IIJA creates a unique opportunity for recipients to both address backlogs in infrastructure repair and make transformative investments in communities. This session will focus on a high-level overview of the various funding opportunities the IIJA offers including broadband, water, and transportation funding. (1 CPE Other)  
*Moderator: Ed Sell, Jr., City of Monroe*

12:00–1:00 pm      **Luncheon**      Pantlind Ballroom

1:00-2:20 pm      **Inside the Capitol: Michigan Legislative Update**      Ambassador East  
*Judy Allen, Michigan Township Association; Deena Bosworth, Michigan Association of Counties; John LaMacchia, Michigan Municipal League*  
Get the latest insights from the Lansing local government experts on state policy and appropriations issues as well as some of the politics and what is anticipated for the remaining days of the 101<sup>st</sup> Legislative Session.  
(1.6 CPE Other)  
*Moderator: John M. Globensky, City of Grand Rapids*

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- 2:30-4:00 pm      **Keynote: The Leadership Audit - How Behavioral Drives Impact Organizational Success**      Ambassador East  
**Jay Johnson, CEO, Coeus Creative Group, LLC**  
Leadership has never been more challenging. The most effective leaders have a strong pulse on the behavioral drives that influence and motivate their organization. In this talk, Jay Johnson will guide you to a new understanding of what drives your and others' behavior and how leaders can empower their organizations with better communication, improved relationships, and the development of high-performance teams. *(1.8 CPE Other)*  
*Moderator: Dave Helisek, Plante Moran*
- 4:10- 5:00 pm      **Concurrent Sessions:**
- Managing Conflict, Motivation, and Burnout with Behavioral Elements**      Governors Room  
**Jay Johnson, CEO, Coeus Creative Group, LLC**  
Strained relationships, conflict, and miscommunication are recognized as some of the leading causes of employee disengagement, project failures, and even burnout. We all deserve the opportunity to be at our best in our careers and enjoy a positive work environment. The Behavioral Elements framework is a guide to influencing others' behaviors and mastering our own. Join Jay Johnson in a deeper dive into how the Behavioral Elements can help you to manage motivation, reduce conflict, and build the relationships that help to create an enjoyable work experience. *(1 CPE Other)*  
*Moderator: Ed Sell, Jr., City of Monroe*
- Paying your Hourly Employees 101: Reduce your Compliance Risk**      Vandenberg  
**Tim Gavin, Lauterbach & Amen**  
In this session we would outline the differences between exempt and non-exempt employees, how to stay compliant with timekeeping and overtime rules, and knowing the difference between an employee and a contractor. Attendees will learn how to reduce their risk of noncompliance with DOL and IRS rules around this hot topic. *(1 CPE Other)*  
*Moderator: Mark Warner, Plante Moran*
- 5:30-6:00 pm      **New Member/First Time Attendee Reception**      Gerald R. Ford Room
- 6:00-7:00 pm      **President's Reception**      Gerald R. Ford Room

**Tuesday, September 13**

- 7:00 am      **Morning Walk**  
Join the Fitness Challenge Teams in a brisk morning walk around downtown Grand Rapids.  
All attendees are welcome.
- 8:00-9:00 am      **Breakfast Buffet**      Ambassador East
- 9:00-9:50 am      **Economic Update: Macro & Markets - Update and Outlook**      Ambassador East  
**John Augustine, Huntington**  
This presentation will include the direction of the US economy, the path of US markets and the view of the Michigan economy. *(1 CPE Other)*  
*Moderator: Jamie Rivette, CPA, Yeo & Yeo*

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10:00-10:50 am	<b>GASB Update</b> <i>Marie Stiegel, Plante Moran</i> GASB recently hit a milestone by issuing Statement No. 100! This session will bring you up to speed on the recently issued statements, including when these will impact local governments. We will also cover previously issued statements that need to be implemented now or very soon. Finally, we will glance into the future at the projects GASB has in store. (1 CPE Accounting and Auditing) <i>Moderator: Jamie Rivette, CPA, Yeo &amp; Yeo</i>	Ambassador East
11:00-11:50 am	<b>The Bond Ratings Process</b> <i>Bobby Otter &amp; Mike Mooney, S&amp;P Global</i> A look at the bond rating process from a rating agency perspective. We'll review what to expect on a call, our criteria, methodology, and rating process, and finally the rating report. (1 CPE Other) <i>Moderator: John M. Globensky, City of Grand Rapids</i>	Ambassador East
12:00–1:00 pm	<b>Annual Business Meeting Luncheon</b>	Ambassador East/Crown Foyer
1:00-1:50 pm	<b>Fall Institute Forum</b> We are bringing Hot Topics to you for discussion facilitated by top professionals in the industry: Eric McGlothlin, Mark Warner, Dave Helisek, Marie Stiegel, Alan Panter and others. This format is like our Front Porch Forums. Come and check it out! (1 CPE Other) <ul style="list-style-type: none"><li>• ARPA Potpourri</li><li>• Budget Adoption: Tips &amp; Tricks</li><li>• Michigan Freedom of Information Act (FOIA)</li><li>• Accounting for Grants, SEFA Preparation, and Single Audits</li><li>• Capital Planning in a Time of Rising Inflation &amp; Increased Demand</li><li>• Attracting and Retaining Staff: Challenges &amp; Creative Solutions</li></ul>	Ambassador East
2:00-2:50 pm	<b><u>Concurrent Sessions:</u></b>  <b>Diversity, Equity, and Inclusion – A Panel Discussion</b> <i>Panel: Andre Daley, City of Grand Rapids; Jason Bierkle, DivDat Kiosk Network, Adam Bonarek, Redford Township</i> This session will focus on a discussion of how to successfully apply DEI principles in our workplaces and communities and feature examples of ways in which businesses have successfully done just that. (1 CPE Other) <i>Moderator: John M. Globensky, City of Grand Rapids</i>	Governors Room
	<b>The GFOA CPFO Program</b> <i>Panel: Heidi Scheppe, Grand Traverse County Treasurer; Karen Lancaster, Woodhill Group; Karl Kramer, Genesee County Drain Commissioner; Alexandra Longstreet, Village of Middleville</i> The Certified Public Finance Officers Program for GFOA is a broad educational program designed to verify knowledge in government finance disciplines. To earn the designation of Certified Public Finance Officer (CPFO), candidates must pass a series of seven examinations covering the major public finance disciplines. A candidate has five years in which to complete the program. The panel have all received their CPFO designation and will be discussing the process of earning it, and the benefits they have seen from the additional education. (1 CPE Other) <i>Moderator: Gretchen Gomolka, City of Brighton</i>	Vandenberg

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3:00-3:50 pm

**Concurrent Sessions:**

**Setting Water & Sewer Rates**

Governors Room

**Kim Garland, Great Lakes Water Authority & Istakur Rahman, Detroit Water & Sewerage Department**

This session will focus on the key steps required to establish annual water and sewer rates for a local municipality. We discuss how to establish rates annually, timing, legal aspects, and how rate setting relates to budgeting and affordability. At the end of the session, you should have a clearer understanding of the rates setting process overall, your local responsibilities to your residents, and the key steps you need to take annually to establish water and sewer rates for your municipality. (1 CPE Other)

*Moderator: Adam Bonarek, Redford Township*

**What happens when you combine Bar Codes and Financial Reporting?**

Vandenberg

**A panel discussion and XBRL Case Study at the City of Flint**

**Stephanie Leiser, PhD, U of M, Gerald R Ford School of Public Policy; Rob Widigan, CFO, City of Flint; Jason Hafner, CFO, BS&A Software; Brent Pruim, CPA, Rehmann; Michelle Savage from XBRL US**

Recently, the Mott Foundation issued a grant to the University of Michigan to see how using the XBRL standard could provide greater transparency and comparability in municipal financial reporting. XBRL is the open international standard for digital business reporting, managed by a global not for profit consortium, XBRL International. Specifically, the Mott Foundation funded a pilot project at U of M's Gerald R Ford School of Public Policy that is working in partnership with the City of Flint to examine if and how reporting financial data in the XBRL standard might have helped shine additional light on the financial challenges that were faced by the City. This session will be a panel discussion including the University of Michigan, the City of Flint, XBRL US, plus representatives from a financial software vendor and audit firm. Participants will be able to learn more about the initiative and share feedback through this facilitated session. (1 CPE Other)

*Moderator: Karl Kramer, Genesee County Drain Commission Water & Waste Services*

4:00-4:50 pm

**Concurrent Sessions:**

**Public Act 20 - Investment Income**

Governors Room

**Michael Barry, PFM**

Uncertainty around both the inflation outlook and potential for recession has rocked the investment income opportunities for Public Act 20 investors. How long will these opportunities last and what can you do to make the most of them, without adding significant risk? The focus should always remain first on safety, then liquidity, then yield. (1 CPE Other)

*Moderator: Heidi Scheppe, MBA, CPFO, CPFIM, Grand Traverse County*

**Preparing for (and Surviving) A Single Audit**

Vandenberg

**Stephen Blann, Rehmann**

A single audit is required for any fiscal year in which a government expends at least \$750,000 of federal awards. With COVID-19 funding (including the Coronavirus State and Local Fiscal Recovery Fund) pushing many local governments over that threshold for the first time, this session is designed to help auditees take the necessary steps to ensure a successful single audit. We will also (briefly) cover the alternative compliance examination option available to certain CSLFRF recipients. (1 CPE Accounting and Auditing)

*Moderator: Jamie Rivette, CPA, Yeo & Yeo*

5:45-10:00 pm

**Banquet & Social Event**

Pantlind & Imperial Ballroom

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**Wednesday, September 14**

8:00–9:00 am	<b>Breakfast Buffet</b>	Pantlind Ballroom
8:05–9:00 am	<b>Past Presidents/New Board Breakfast</b>	Vandenberg A
9:00–9:50 am	<b>Fall Institute Forum</b> We are bringing Hot Topics to you for discussion facilitated by top professionals in the industry: Eric McGlothlin, Mark Warner, Dave Helisek, Marie Stiegel, Alan Panter and others. This format is like our Front Porch Forums. Come and check it out! <i>(1 CPE Other)</i> <ul style="list-style-type: none"><li>• ARPA Potpourri</li><li>• Budget Adoption: Tips &amp; Tricks</li><li>• Michigan Freedom of Information Act (FOIA)</li><li>• Accounting for Grants, SEFA Preparation, and Single Audits</li><li>• Capital Planning in a Time of Rising Inflation &amp; Increased Demand</li><li>• Attracting and Retaining Staff: Challenges &amp; Creative Solutions</li></ul>	Pantlind Ballroom
10:00–11:50 am	<b>Internal Controls - Viewing of All the Queens Horses</b> <b><i>Amy Buben, CPA, CFE, Yeo &amp; Yeo</i></b> How could one woman steal \$53 million without anyone noticing? All the Queen's Horses tells the story of Rita Crundwell, the perpetrator of the largest case of municipal fraud in American history. After the movie we will provide takeaways of fraud red flags and internal controls that can help you prevent fraud in your municipality. <i>(2.2 CPE Accounting and Auditing)</i> <i>Moderator: Jamie Rivette, CPA, Yeo &amp; Yeo</i>	Pantlind Ballroom