

## **KGFOA December Training Sessions**

### **Monday, November 30**

2:00 – 3:00 p.m. CST  
(3:00 – 4:00 p.m. EST)

#### **Membership Meeting**

### **Tuesday, December 1**

9:00 – 10:00 a.m. CST  
(10:00 – 11:00 a.m. EST)

#### **Public Purpose Spending Pitfalls**

*Presented by: Morgain Patterson, Director of Municipal Law, Kentucky League of Cities*

Public Purpose Spending Pitfalls” Traditional spending practices at all levels of government should be reviewed periodically for legal conformance. But how often are we really looking at how we spend and whether our expenditures meet the public purpose requirements? This session will cover some well-intended expenditures that local governments should maybe, probably, should definitely curb.

2:00 – 3:00 p.m. CST  
(3:00 – 4:00 p.m. EST)

#### **Detecting and Preventing Fraud**

*Presented by: Malcolm E. Neel III, CPA, CFE, Partner, Alexander Thompson Arnold PLLC*

Every governmental organization faces the risk of financial loss due to fraud. No one likes to think that their employees will steal from them, but the fact remains that the most likely perpetrator of a fraud is a long-term trusted employee. The vast majority of finance professionals will experience fraud in their organization at some point in their careers. An organization cannot prevent fraud and corruption through policy alone. Ethical management, adequate controls, and appropriate risk management activities must be in place. This presentation will hopefully provide the participants with the basic information to prevent fraudulent acts from occurring.

### **Wednesday, December 2**

9:00 – 10:00 a.m. CST  
(10:00 – 11:00 a.m. EST)

#### **Overview of Kentucky League of Cities Investment Pool Program**

*Presented by: Robyn Miller, Director of Corporate Law & Finance, Kentucky League of Cities; Steven Pickarski, Municipal Finance Analyst; and Mark Synder, Vice President/Sr. Investment Advisor, PNC Institutional Investment Group*

When it comes to investments, all cities have financial needs, goals and timelines. This session will introduce the Kentucky League of Cities Investment Pool and discuss how cities can invest their monies to comply with Kentucky statutes while ensuring liquidity needs are met.

2:00 – 3:00 p.m. CST  
(3:00 – 4:00 p.m. EST)

#### **Cybersecurity for Finance Officers**

*Presented by: Angela Bruner, IT Manager, City of Owensboro; Donnita Weeks, IT Manager, City of Bowling Green*

This session will tell a “Tale of Two Cities” describing cybersecurity threats, training options, and end user and IT responsibilities. Steps that can be taken to protect your city against cyber threats and attacks will be discussed.

### **Thursday, December 3**

9:00 – 10:00 a.m. CST  
(10:00 – 11:00 a.m. EST)

#### **GASB Update**

*Presented by: Lee Ann Watters, CPA, CGFM, Assurance Principal, MCM CPAs & Advisors*

This update will provide an overview of the new governmental accounting standards that are coming on line for 2020, 2021, and 2022. We will discuss the main objectives of upcoming pronouncements including GASB 84, 87, 89, and 91.

2:00 – 3:00 p.m. CST  
(3:00 – 4:00 p.m. EST)

#### **Financing Options and Your City Credit Score**

*Presented by: Mark Rawlins, Public Finance Group Director, Baird*

A discussion of the various borrowing options available to cities in the Commonwealth, to include capital market financings, pooled lease programs, bank financings, and federal programs. Will also explore the rating process and the criteria by which cities are rated.

### **Friday, December 4**

9:00 – 10:00 a.m. CST  
(10:00 – 11:00 a.m. EST)

#### **City Surplus Processing, and KY Division of Surplus Property, How We Help Cities Save Money**

*Presented by: Marilyn Parrigin, Procurement Manager, City of Bowling Green; and Tony Dunbar, Director of Surplus Properties, Cabinet of Finance and Administration, Commonwealth of Kentucky*

This session will begin with an explanation of the processes followed by the City of Bowling Green when materials and equipment become obsolete or surplus to the needs of the City. To close, Tony Dunbar of the Kentucky Division of Surplus Property will discuss the Division's operations and how they can help save local governments money.

2:00 – 3:00 p.m. CST  
(3:00 – 4:00 p.m. EST)

#### **Government Finance Ethics**

*Presented by: Simon Keemer, CPA, CGMA, ACA, Assurance Director, Dean Dorton*

Ethics and integrity are important principles across all lines of work, but for those working in government finance they are crucial. Regardless of state or region, citizens rightly expect finances to be managed prudently and transparently. As public finance professionals, it's important to consider how prevalent unethical behavior is in the public realm and the challenges this presents, but also how dishonest activity is being challenged. During this training we will discuss government finance ethics and how codifying ethical requirements and implementing accounting safeguards can only be as effective as the professionals putting the tools into practice. Ultimately, the responsibility lies with the individual to ensure ethical standards are upheld.