



Florida Government Finance Officers Association, Inc  
Meeting of the Board of Directors  
Monday, April 27, 2020

**2:00 PM**

**Video Conference**

**Via Microsoft Teams Application**



**FGFOA Board of Directors and Committee Chairs  
Agenda  
April 27, 2020 – 2:00 PM**

<b>Call to order:</b>	Ken Burke
<b>Blessing:</b>	John McKinney
<b>Roll Call:</b>	Ken Burke
<b>Approval of Minutes:</b>	Board of Directors
<b>Executive Director Report:</b>	Paul Shamoun
<b>Form 990:</b>	Ken Burke
<b>Update on Deferral of Due Dates:</b>	Frank DiPaolo

**Annual Meeting:**

Recommendation by Ken Burke:

To schedule the annual meeting for Friday, June 19<sup>th</sup> at 11:00 AM to be held using technology.

If the situation allows, to have an in-person board meeting the morning of Friday, June 19<sup>th</sup> (prior to the annual meeting) with a dinner on Thursday evening to celebrate the current year and anticipate the upcoming year.

<b>Strategic Planning Session:</b>	Jamie Roberson
<b>Virtual Conference Report:</b>	Nicole Jovanovski and Rip Colvin
<b>Nominating Committee Update:</b>	Kent Olson
<b>Lifetime Achievement Award:</b>	Shannon Ramsey-Chessman
<b>Other items of Interest:</b>	Board Members & Committee Chairs
<b>Adjournment:</b>	Ken Burke

# ATTENDANCE - FGFOA BOARD OF DIRECTORS MEETING

April 27, 2020

NOT  
PRESENT

PRESENT

## OFFICERS

		Ken Burke
		Jamie Roberson
		Shannon Ramsey-Chessman

## DIRECTORS

			<b>1st Term</b>	<b>2nd Term</b>	<b>3rd Term</b>
		Melissa Burns	2019-2022		
		Rip Colvin	2016-2019	2019-2022	
		Frank DiPaolo	2017-2020		
		Nicole Gasparri	2015-2018	2018-2021	
		Mike Gomez	2017-2018	2018-2020	
		Jonathan McKinney	2014-2017	2017-2020	
		William Spinelli	2018-2021		
		Kelly Strickland	2018-2021		
		Kent Olson			

## COMMITTEE CHAIRS

		Lorrie Simmons, Certification
		Lisa Snead, Conference Host
		Nicole Jovanovski, Conference Program
		Rebecca Schnirman, Education & Webinar
		Stephen Timberlake, Legislative
		Olga Rabel, Member & Leadership Development
		Mark Parks, 2020 SOGF
		Linda Benoit, Technical Resources
		Bryan Cahen, Enhancing the Role of the Finance Professional, Ad Hoc

## CHAPTER PRESIDENTS

		Mike Gomez, Big Bend
		Nanette Melo, Central Florida
		Anthony Cobb, Florida First Coast
		Amy Ratliff, Gulf Coast
		Karen Keith, Hillsborough
		Brandy Cook, Nature Coast
		Melissa Licourt, North Central Florida
		Katie Roundtree, Palm Beach
		Lakia McNeal, Panhandle
		Marie Elianor, South Florida
		Kristin Simeone, Southwest
		Jeffrey Towne, Space Coast
		Jennifer Hill, Treasure Coast
		Patricia Bliss, Volusia/Flagler

## OTHERS IN ATTENDANCE

		Paul Shamoun, Florida League of Cities
		Jill Walker, Florida League of Cities
		Karen Pastula, Florida League of Cities

**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.**  
**BOARD OF DIRECTORS MEETING MINUTES**  
**April 13, 2020**

The meeting of the FGFOA Board of Directors took place on April 13, 2020 via conference call.

**IN ATTENDANCE:**

**OFFICERS AND BOARD MEMBERS**

President – Ken Burke, Clerk of the Court, Clerk of the Circuit Court and Comptroller Pinellas County – CCC

President-Elect – Jamie Roberson, Finance Director, Apopka

Secretary/Treasurer – Shannon Ramsey-Chessman, Chief Operating Officer, Clerk & Comptroller – Palm Beach County

Director, Melissa Burns, Director of Finance, City of Atlantic Beach

Director, Rip Colvin, Executive Director, Justice Administrative Commission

Director, Frank DiPaolo, Director of Finance, Dania Beach

Director, Nicole Gasparri, Organizational Program Manager, City of Boca Raton

Director, Mike Gomez, Audit Manager, Florida Auditor General - Tallahassee

Director, William Spinelli, Chief Financial Officer, Brevard County Sheriff's Office

Director, Johnathan McKinney, Finance Director, City of New Smyrna Beach

Director, Kelly Strickland, Director of Financial Administration, City of Sarasota

Immediate Past President Kent Olson, Deputy Treasurer/Clerk, City of Tallahassee

**COMMITTEE CHAIRS**

Lorrie Simmons, Certification

Lisa Snead, Conference Host

Nicole Jovanovski, Conference Program

Rebecca Schnirman, Education & Webinar

Stephen Timberlake, Legislative

Mark Parks, 2020 SOGF

Linda Benoit, Technical Resources

**STAFF**

Paul Shamoun, Executive Director

Karen Pastula

Jill Walker

Also in attendance was Bryan Cahen, Enhancing the Finance Professional Ad-Hoc Committee Chair.

**CALL TO ORDER**

There being a quorum, President Burke called the April 13, 2020 meeting of the FGFOA Board of Directors to order at 2:05 p.m.

**Minutes**

Mr. Burke asked the Board to review minutes from the February 7 and March 16, 2020 meetings. Mr. Spinelli noted his title needs to be updated.

**Mr. Spinelli moved, seconded by Mrs. Burns, to approve the February 7, 2020 minutes with this edit. Motion passed unanimously.**

**Further, Mr. Colvin moved, seconded by Mrs. Strickland, to approve the March 16, 2020 minutes with this edit. Motion passed unanimously.**

**FGFOA Annual Conference**

Mr. Shamoun gave an update on the 2020 Annual Conference noting the Rosen Shingle Creek Resort decided to let us out of the contract without additional fees with the caveat that we book with them for the Annual Conference in 2023. The dates for this event are June 23 – 28, 2023 at a rate of \$199 per night.

**Mrs. Roberson moved, seconded by Mrs. Burns, to formerly cancel the 2020 Annual Conference contract with the Rosen Shingle Creek Resort and give Mr. Shamoun authority to book for 2023 pending negotiations. Motion passed unanimously.**

**Annual Business Meeting**

Mr. Olson presented his findings regarding annual business meeting and recommends a bylaw change now as a conservative option to meet the bylaws expectation of an in-person meeting. He recommends having the Annual Conference in the latter half of June to satisfy this requirement to have the annual business meeting once per year to vote on the slate where a quorum must be present. The main concern is whether there would need to be a bylaw change to have this meeting virtually by conference call or video chat. It was not settled as to whether a video call could be considered in-person.

**Mr. DiPaolo moved, seconded by Mrs. Strickland, to hold the meeting virtually, as they meet the bylaws as a meant to conduct the annual business meeting. Motion passed unanimously.**

**Next Meeting**

The next meeting of the Board of Directors is scheduled for Monday, April 27, 2020 via video conference call.

ATTEST:

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Shannon Ramsey-Chessman, Secretary/Treasurer



**Florida Government Finance Officers Association, Inc.**  
*Board of Directors – Executive Director*  
**2019-2020**

**Agenda Item**

**2019-2020**  
**BOARD OF DIRECTORS**

**OFFICERS**

**President**  
Ken Burke

**President-Elect**  
Jamie Roberson

**Secretary/Treasurer**  
Shannon Ramsey-Chessman

**DIRECTORS**

Melissa Burns

Rip Colvin

Frank DiPaolo

Nicole Gasparri

Mike Gomez

Jonathan McKinney

William Spinelli

Kelly Strickland

**Meeting Date:** April 27, 2020

**Title of Item:** COVID-19 Survey Results

**Executive Summary, Explanation or Background Information on Request:**

Attached for review are the COVID-19 Survey Results.

**Recommended Action:**

For review

**Paul Shamoun**

April 24, 2020

**Date**



## Florida Government Finance Officers Association COVID-19 Workforce Policies Survey

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The Florida Government Finance Officers Association conducted a survey of local governments in Florida regarding changes in workforce policy in response to COVID19. The survey was conducted electronically from April 9 – 15, 2020, and received responses from 42 cities, 12 counties and 38 other local government agencies.

### Key Take-Aways

#### Of cities who responded:

- 30% of cities are handling budget shortfalls through facilities closures and/or modified office hours, while 75% are also using other measures such as hiring and spending freezes. Very few cities are utilizing layoffs or furloughs to address budget shortfalls.
- Most cities with employees that must stay at home but are unable to work (or unable to telework) are placing workers on paid leave with full pay and benefits (59% of cities) or allowing employees to use sick or annual leave and then leave without pay (32% of cities).
- 63% of cities have adopted or amended attendance, pay or health condition assessment policies related to COVID-19.
- Based solely on decisions made as of today, 54% of cities project no impact to payroll expenditures versus budgeted payroll while 24% expect an increase in payroll expenditures.

#### Of counties who responded:

- 17% of counties are handling budget shortfalls through facilities closures, 25% are using modified office hours, while 75% are also using other measures such as hiring and spending freezes. Very few counties are utilizing layoffs or furloughs to address budget shortfalls.
- Most counties with employees that must stay at home but are unable to work (or unable to telework) are placing workers on paid leave with full pay and benefits (33% of counties) or allowing employees to use sick or annual leave and then leave without pay (67% of counties).
- 83% of counties have adopted or amended attendance, pay or health condition assessment policies related to COVID-19.
- Based solely on decisions made as of today, 64% of counties project no impact to payroll expenditures versus budgeted payroll while 36% expect an increase in payroll expenditures.

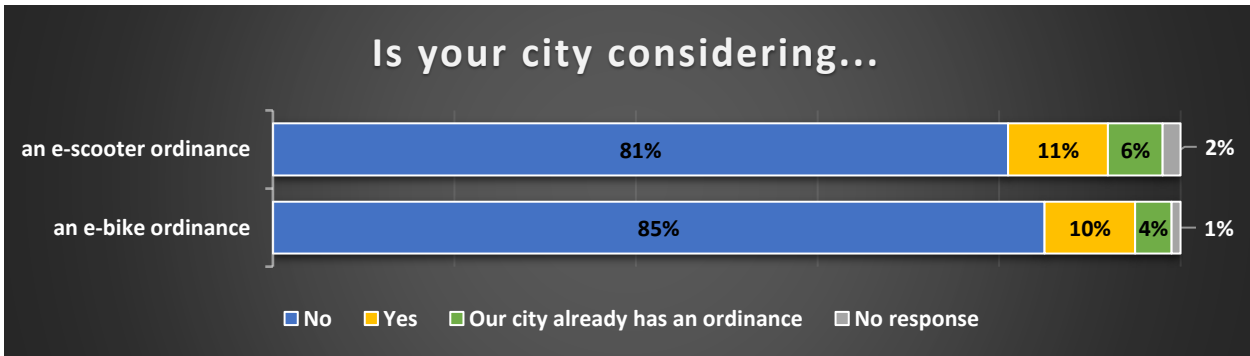
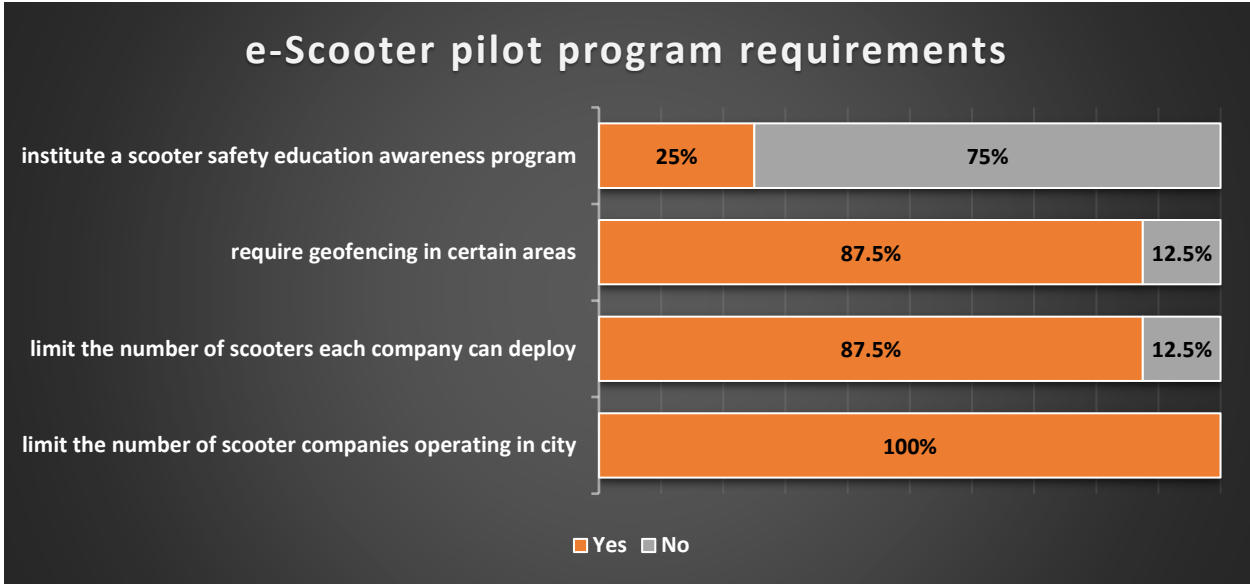
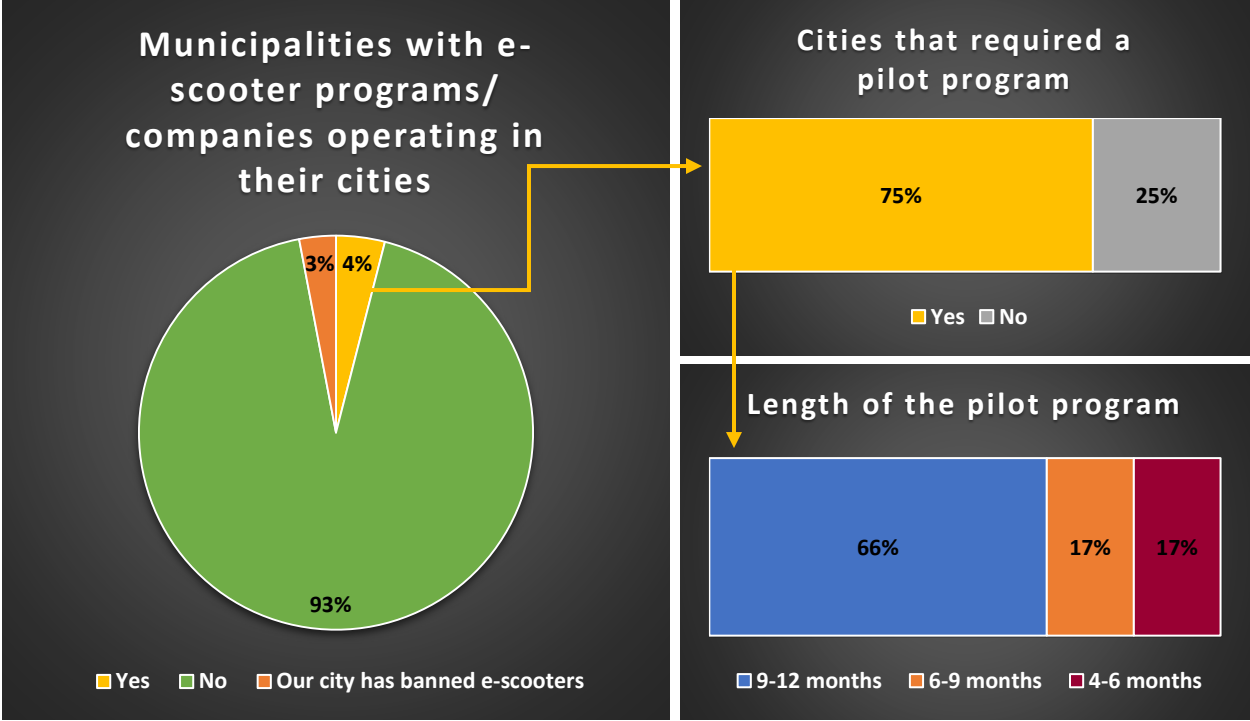
### **Of other local government agencies who responded:**

- 11% of other local government agencies are handling budget shortfalls through facilities closures, 24% are using modified office hours, while 84% are also using other measures such as hiring and spending freezes. Very few other local government agencies are utilizing layoffs or furloughs to address budget shortfalls.
- Most other local government agencies with employees that must stay at home but are unable to work (or unable to telework) are placing workers on paid leave with full pay and benefits (40% of other local government agencies) or allowing employees to use sick or annual leave and then leave without pay (31% of other local government agencies).
- 39% of other local government agencies have adopted or amended attendance, pay or health condition assessment policies related to COVID-19.
- Based solely on decisions made as of today, 67% of other local government agencies project no impact to payroll expenditures versus budgeted payroll while 13% expect an increase in payroll expenditures.

Contact Jill Walker at [jwalker@flcities.com](mailto:jwalker@flcities.com) for the survey questions, data or additional information.

*\*Surveys are completed by members of each individual municipality and the FGFOA staff does not verify or cross-reference responses with other sources.*





## FGFOA COVID-19 Member Survey

	How is your municipality handling budget shortfalls? (select all that apply)	Layoffs	Furloughs	Closing facilities	Modified office hours	Other	How is your municipality handling employees who are not currently sick from COVID-19 but must stay home due to age (over 65) or compromised immune systems?	Sick Leave	Authorized leave with pay	Authorized leave without pay	Other
<b>Cities Total</b>		1	2	12	12	30		3	17	0	22
<b>Percentage</b>		3%	5%	30%	30%	75%		7%	40%	0%	52%
<b>Counties Total</b>		0	0	2	3	9		0	4	0	7
<b>Percentage</b>		0%	0%	17%	25%	75%		0%	36%	0%	64%
<b>Other Agencies Total</b>		0	1	4	9	32		7	10	0	20
<b>Percentage</b>		0%	3%	11%	24%	84%		19%	27%	0%	54%

# FGFOA COVID-19 Member Survey

How is your municipality handling employees that must stay at home but are unable to work (or unable to telework)?	On paid leave full benefits and pay	Forced to use sick or annual leave	Allowed to use sick or annual leave, otherwise on leave without pay	Reduced salary	Furloughed with benefits	Furloughed without benefits	Terminated	How is your municipality handling employees whose job facilities are considered nonessential and temporarily closed for 30 to 60 days?	Authorized leave with pay	Furloughs	Layoffs	Other
	24	2	13	2	0	0	0		18	3	0	21
	59%	5%	32%	5%	0%	0%	0%		43%	7%	0%	50%
	4	0	8	0	0	0	0		3	0	0	9
	33%	0%	67%	0%	0%	0%	0%		25%	0%	0%	75%
	14	10	11	0	0	0	0		6	0	0	30
	40%	29%	31%	0%	0%	0%	0%		17%	0%	0%	83%

# FGFOA COVID-19 Member Survey

How is your municipality notifying employees that are unapproved to telework of plans for layoffs or furloughs of their positions? (select all that apply)	In-person meeting	Mail or email	Conference call	Virtual meeting (Skype, Zoom, etc.)	Other	Is your municipality currently filling vacancies for critical positions?	Yes	No, there is a hiring freeze	Other	If your municipality is currently filling vacancies for critical positions, how are interviews being conducted?	Virtual meeting (Skype, Zoom, etc.)	Conference call	Other
	3	5	3	2	27		29	9	4	*	17	2	8
	8%	14%	8%	6%	75%		69%	21%	10%	*	63%	7%	30%
	3	5	0	2	5		4	3	5	*	3	0	1
	25%	42%	0%	17%	42%		33%	25%	42%	*	75%	0%	25%
	2	1	1	0	32		10	19	8	*	5	1	4
	6%	3%	3%	0%	89%		27%	51%	22%	*	50%	10%	40%

## FGFOA COVID-19 Member Survey

Has your municipality adopted or amended any attendance, pay or health condition assessment policies related to COVID-19?	Yes	No	Does your municipality have a telework policy in place?	Yes	No	If your municipality has a telework policy in place, are employees allowed to use their personal computers?	Yes	No	If your municipality has a telework policy in place, how are teleworking employees required to track their hours?	Automated computer system	Spreadsheet	Other	If your municipality has a telework policy in place, does the policy allow for reimbursement (full or partial) of any direct or indirect expenses?	Yes	No
	26	15		24	17		*	13		11	*	7		7	9
	63%	37%		59%	41%		54%	46%		30%	30%	39%		21%	79%
	10	2		9	3	*	3	5	*	2	3	3	*	2	6
	83%	17%		75%	25%	*	38%	63%	*	25%	38%	38%	*	25%	75%
	15	23		21	16	*	12	8	*	7	5	8	*	1	19
	39%	61%		57%	43%	*	60%	40%	*	35%	25%	40%	*	5%	95%

## FGFOA COVID-19 Member Survey

How is your municipality tracking hours for FEMA purposes?	Separate pay codes	Project codes	Other	How is your municipality handling employees that are not working?	On paid leave full benefits and pay	Forced to use sick or annual leave	Allowed to use sick or annual leave, otherwise on leave without pay	Reduced salary	Furloughed with benefits	Furloughed without benefits	Terminated	Has your municipality received requests to slow down or freeze spending in response to COVID-19 as a measure to conserve money for future unknowns through any of the following methods? (select all that apply)	Furloughs	Layoffs	Delay capital projects	Eliminate capital projects	Eliminate open positions	Minimize operating expenditures	Modification of business hours	We have not received such a request	Other
	16	12	11		24	2	11	1	1	1	0		3	2	13	5	5	19	5	19	4
	41%	31%	28%		60%	5%	28%	3%	3%	3%	0%		8%	5%	33%	13%	13%	48%	13%	48%	10%
	7	2	2		4	2	5	0	0	0	0		1	0	3	0	2	5	1	4	4
	64%	18%	18%		36%	18%	45%	0%	0%	0%	0%		8%	0%	25%	0%	17%	42%	8%	33%	33%
	17	6	10		10	7	13	0	0	0	0		1	0	7	0	1	10	4	21	1
	52%	18%	30%		33%	23%	43%	0%	0%	0%	0%		3%	0%	18%	0%	3%	25%	10%	53%	3%

## FGFOA COVID-19 Member Survey

Is your municipality planning on abating or deferring fees, charges for services or rents?	Yes		No		If your municipality is planning on abating or deferring fees, charges for services or rents, through what measures? (select all that apply)				Based solely on decisions made as of today, what is the projected impact COVID-19 will have on your municipality's expected payroll expenditures versus budgeted payroll?						
	20	18	*	17	15	11	4		20	5	2	0	1	9	
	53%	47%	*	85%	75%	55%	20%		54%	14%	5%	0%	3%	24%	
	5	6	*	4	2	1	1		7	0	0	0	0	4	
	45%	55%	*	80%	40%	20%	20%		64%	0%	0%	0%	0%	36%	
	9	22	*	3	4	5	1		20	4	0	1	1	4	
	29%	71%	*	33%	44%	56%	11%		67%	13%	0%	3%	3%	13%	



**Florida Government Finance Officers Association  
Conference Program Committee  
2019-2020**

2019-2020

***Agenda Item Request***

**CHAIRPERSON**

**Nicole Jovanovski, CPA**  
Director of Finance  
Sarasota County  
1660 Ringling Blvd  
Sarasota, FL 34236-6808  
(941) 861-5184  
[njovanov@scgov.net](mailto:njovanov@scgov.net)

**BOARD LIAISON**

Rip Colvin

**STAFF LIAISON**

Jill Walker

**COMMITTEE MEMBERS**

Moises Ariza  
Victoria Barnett  
Kelly Bennett  
Michelle Blackstock  
Robert Broline  
Yenevin Capote  
Zach Chalifour  
Yvonne Clayborne  
Tanya Copeland  
Gregory Cowan  
Brett Friedman  
Damien Grant  
Jeffrey Kern  
Jeffrey Larson  
Gladymir Ortega  
Tanya Quickel  
Tracy Ramsey  
Rebecca Reynolds-Russell  
James Rizzo  
Sharhonda Rush  
Jonathan Rushnak  
Daniela Russell  
Natalee Wallace  
Brent Wertz  
Cassandra Williams

**Meeting Date:** April 27, 2020

**Title of Item:** Conference Program Committee Update

**Executive Summary, Explanation or Background Information:**

Since the last Board Meeting, the Conference Program Committee has taken the Board's direction and developed a proposed virtual training program to still provide the membership continuing education opportunities despite the 2020 Annual Conference being cancelled.

The proposed dates for the virtual program are as follows:

<b>Tuesday Afternoon</b>	<b>Thursday Afternoon</b>
June 2, 2020	June 4, 2020
June 9, 2020	June 11, 2020
Break	Break
June 23, 2020	June 25, 2020
June 30, 2020	

**Attachments:** Proposed virtual training program option 1 & option 2

**Recommended Action:**

1. Consider proposed Virtual Training Program options/dates and provide direction on how the Board would like to proceed.
2. Provide direction on how the Board would like to communicate with presenters whose sessions were not selected due to the cancellation of the 2020 Annual Conference.

*Nicole Jovanovski*

04/24/20

\_\_\_\_\_  
**Nicole Jovanovski**

\_\_\_\_\_  
**Date**



2020 FGFOA Virtual Training Plan - Option 1

Date & Time	Accounting, Auditing, and Financial Reporting Concurrent 1	Accounting, Auditing, and Financial Reporting Concurrent 2	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management Concurrent 1	Banking, Investment, Risk, Treasury Management, and Debt Management Concurrent 2	Technology	Budget, Economics, and Financial Planning
<b>Tuesday, June 2, 2020 Week 1</b>							
1:00 PM to 2:15 PM	<p><b>Title:</b> GASB Update</p> <p><b>Date:</b> Tuesday, June 2, 2020 Week 1</p> <p><b>Time:</b> 1:00-2:15 pm</p> <p><b>Topic:</b> This session will include the latest news from the Governmental Accounting Standard Board (GASB) and provide answers to address public confusion about current pronouncements.</p> <p><b>CPE:</b> 1.5 Hours (AA)</p> <p><b>Speaker:</b> <b>David Bean, CPA</b> Director of Research &amp; Technical Activities, Government Accounting Standards Board</p> <p><b>Moderator:</b></p>	<p><b>Title:</b> Introduction to Governmental Accounting</p> <p><b>Date:</b> Tuesday, June 2, 2020 Week 1</p> <p><b>Time:</b> 1:00-2:15 pm</p> <p><b>Topic:</b> Are you new to the governmental arena? This session covers the basics and foundation of governmental accounting and reporting in today's environment. It will review the unique aspects of the governmental environment, recognize the financial reporting structure used by governments and review the basic differences between commercial and governmental accounting and why these differences exist.</p> <p><b>CPE:</b> 1.5 Hours (AA)</p> <p><b>Speaker:</b> <b>Moises D. Ariza, CPA, CGMA</b> Partner Marcum LLP</p> <p><b>Branden Lopez</b> Manager Marcum LLP</p> <p><b>Moderator:</b></p>					
	2:45 PM to 4:00 PM	<p><b>Title:</b> GASB Hot Topics</p> <p><b>Date:</b> Tuesday, June 2, 2020 Week 1</p> <p><b>Time:</b> 2:45-4:00 pm</p> <p><b>Topic:</b> This session will include a general update on future pronouncements and proposals affecting state and local government.</p> <p><b>CPE:</b> 1.5 Hours (AA)</p> <p><b>Speaker:</b> <b>Brian W. Caputo, Ph.D., CPA</b> Vice President, Administrative Affairs &amp; Treasurer, College of DuPage</p> <p><b>Moderator:</b></p>	<p><b>Title:</b> Updated overview of the Uniform Guidance requirements</p> <p><b>Date:</b> Tuesday, June 2, 2020 Week 1</p> <p><b>Time:</b> 2:45-4:00 pm</p> <p><b>Topic:</b> This session will provide an overview of current developments in grants management, as tailored for typical issues faced by Florida local government federal award recipients.</p> <p><b>CPE:</b> 1.5 Hours (AA)</p> <p><b>Speaker:</b> <b>Brett Friedman</b> Assurance Partner RSM US LLP</p> <p><b>Moderator:</b></p>				
<b>Thursday, June 4, 2020 Week 1</b>							
1:00 PM to 2:15 PM	<p><b>Title:</b> Financial Reporting Complexities in Local Governments</p> <p><b>Date:</b> Thursday, June 4, 2020 Week 1</p> <p><b>Time:</b> 1:00-2:15 pm</p> <p><b>Topic:</b> This session will provide answers to a series of hypothetical questions that present complex accounting and financial reporting issues facing many Florida governments of varying sizes and structures.</p> <p><b>CPE:</b> 1.5 Hours (AA)</p> <p><b>Speaker:</b> <b>Andrew Laffin, CPA</b> Principal, State and Local Government CLA (CliftonLarsonAllen LLP)</p> <p><b>Moderator:</b></p>	<p><b>Title:</b> Construction Cost Avoidance / Verification – get what you paid for - Yacht or Dingy?</p> <p><b>Date:</b> Thursday, June 4, 2020 Week 1</p> <p><b>Time:</b> 1:00-2:15 pm</p> <p><b>Topic:</b> We will share some common pitfalls in contract language. We will discuss ways to avoid unwanted charges on construction projects and how to structure the contract's financial components to benefit the Owner. We will utilize examples from existing contracts learning lessons how good contract clauses mitigate unwanted charges and facilitate significant cost avoidance savings when paired with a robust construction cost verification process.</p> <p><b>CPE:</b> 1.5 Hours (AA)</p> <p><b>Speaker:</b> <b>Rob Broline, CPA, CCA</b> Partner Carr, Riggs &amp; Ingram, LLC</p> <p><b>Matthew Incinelli, CPA, CCA</b> Partner Carr, Riggs &amp; Ingram, LLC</p> <p><b>Eileen Reilly</b> Assistant City Auditor Fort Lauderdale</p> <p><b>Moderator:</b></p>					
	2:45 PM to 4:00 PM	<p><b>Title:</b> Auditor General and Department of Financial Services Update</p> <p><b>Date:</b> Thursday, June 4, 2020 Week 1</p> <p><b>Time:</b> 2:45-4:00 pm</p> <p><b>Topic:</b> Update from the Florida Auditor General's Office and Department of Financial Services on current issues pertaining to local governments.</p> <p><b>CPE:</b> 1.5 Hours (AA)</p> <p><b>Speaker:</b> <b>Derek H. Noonan, CPA</b> Audit Supervisor Florida Auditor General</p> <p><b>Mark Merry</b> Assistant Director at Florida</p> <p><b>Moderator:</b></p>	<p><b>Title:</b> GASB 87 Implementation Update</p> <p><b>Date:</b> Thursday, June 4, 2020 Week 1</p> <p><b>Time:</b> 2:45-4:00 pm</p> <p><b>Topic:</b> This session will cover the major accounting and financial reporting issues associated with implementing GASB 87.</p> <p><b>CPE:</b> 1.5 Hours (AA)</p> <p><b>Speaker:</b> <b>Victoria Barnett</b> Senior Auditor MSL, P.A.</p> <p><b>Moderator:</b></p>				

2020 FGFOA Virtual Training Plan - Option 1

Date & Time	Accounting, Auditing, and Financial Reporting Concurrent 1	Accounting, Auditing, and Financial Reporting Concurrent 2	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management Concurrent 1	Banking, Investment, Risk, Treasury Management, and Debt Management Concurrent 2	Technology	Budget, Economics, and Financial Planning
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Tuesday, June 9, 2020 Week 2

1:00 PM to 2:15 PM				<p><b>Title:</b> Portfolio Investment Consideration: Rethinking Strategies for Bond Market Transition</p> <p><b>Date:</b> Tuesday, June 9, 2020 Week 2</p> <p><b>Time:</b> 1:00-2:15 pm</p> <p><b>Topic:</b> The nature and duration of interest rate transitions, including the impact to investments such as bond proceeds. The importance of mitigating risks and diversification by credits, issuers, and security types.</p> <p><b>CPE:</b> 1.5 Hours (TB)</p> <p><b>Speaker:</b> Denise de Bombelles Senior Vice President, Global Investor Relations, Federal Home Loan Banks Office of Finance (FHLB)</p> <p>Greg Pagans Vice President, Multi-Bank Securities</p> <p>Daniela Russell Chief Financial Officer, Seacoast Utility Authority</p> <p>Wee Hami, CPA Director, Financial Services, City of Winter Park, FL</p>	<p><b>Title:</b> Actuarial Risk Management – You’ve Got a Tiger by the Tail</p> <p><b>Date:</b> Tuesday, June 9, 2020 Week 2</p> <p><b>Time:</b> 1:00-2:15 pm</p> <p><b>Topic:</b> Most discussions about risk at pension board meetings revolve around portfolio risks and volatility: beta, standard deviation, Sharpe Ratio and maybe even Sortino Ratios. But the down-stream implications of portfolio risk are more important to the employers and taxpayers who bear the risks. Consider the effects of portfolio risk on the employer contribution rate, the unfunded liability or balance sheet liability, and the funded ratio.</p> <p><b>CPE:</b> 1.5 Hour (TB)</p> <p><b>Speaker:</b> Chad Little, ASA, EA Partner, Freiman Little Actuaries, LLC</p> <p>Matthew D. Trine Assistant City Manager, Director of Finance, Risk Management &amp; Technology, City of Rockledge, FL</p>		
				Moderator:	Moderator:		
2:45 PM to 4:00 PM				<p><b>Title:</b> Digital Disbursements and the Metamorphosis of Paper to Electronic Data</p> <p><b>Date:</b> Tuesday, June 9, 2020 Week 2</p> <p><b>Time:</b> 2:45-4:00 pm</p> <p><b>Topic:</b> Electronic transitions are replacing paper to increase efficiencies and reduce costs. Banking and investment platforms for both payables and receivables continue to evolve for processing, reconciliation and electronic receipts. New technologies for consumer and mobile payments, same-day ACH, EMV, pins and chips are available options. Learn about the benefits and best practices for the future of cash management.</p> <p><b>CPE:</b> 1.5 Hour (TB)</p> <p><b>Speaker:</b> Matthew Leman Head of Sales &amp; Relationship Management, JPMorgan Chase &amp; Co., Government &amp; Not-for-Profit</p>	<p><b>Title:</b> How Pension &amp; OPEB Risks Impact Credit Ratings</p> <p><b>Date:</b> Tuesday, June 9, 2020 Week 2</p> <p><b>Time:</b> 2:45-4:00 pm</p> <p><b>Topic:</b> An overview of the approaches used by a variety of rating agencies used to analyze the stresses retirement obligations can place on place sector budgets with a refined discussion on how analytical approaches could impact credit ratings in South Florida.</p> <p><b>CPE:</b> 1.5 Hours (TB)</p> <p><b>Speaker:</b> Tom Aaron Vice President-Senior Analyst, Public Finance Group, Moody’s Investors Service</p> <p>Todd D Kanaster, ASA, FCA, MAAA Director, Municipal Pensions S&amp;P Global Ratings</p>		
				Moderator:	Moderator:		

Thursday, June 11, 2020 Week 2

1:00 PM to 2:15 PM				<p><b>Title:</b> How to Handle and Manage Your Investments Given Limited Time, Resources, Staff &amp; Experience – Best Practices</p> <p><b>Date:</b> Thursday, June 11, 2020 Week 2</p> <p><b>Time:</b> 1:00-2:15pm</p> <p><b>Topic:</b> Specific approaches, tools, and ideas to assist a Finance Director or Treasurer with investments and portfolios who have limited time, staff or experience.</p> <p><b>CPE:</b> 1.5 hours (TB)</p> <p><b>Speaker:</b> Jeff Larson President Larson Consulting Services, LLC</p> <p>Faye Henry Treasurer, City of Port St. Lucie</p>	<p><b>Title:</b> Where Are We—Late Cycle or End Cycle</p> <p><b>Date:</b> Thursday, June 11, 2020 Week 2</p> <p><b>Time:</b> 1:00-2:15pm</p> <p><b>Topic:</b> Problems for the major central banks: Low inflation, rising probabilities of recession, and the ineffectiveness of monetary policy. Seeking opportunities for diversification through US Debt, Credit, currencies, and non-US dollar debt. Finding pockets of value and watching for increasing downside risks from geopolitical risks, excess leverage, illiquidity, and unprecedented negative interest rates in developed markets. The importance of economic signals and its measurement.</p> <p><b>CPE:</b> 1.5 hours (TB)</p> <p><b>Speaker:</b> Chris Ahrens Managing Director – Senior Strategist of STIFEL</p>		
				Moderator:	Moderator:		
2:45 PM to 4:00 PM				<p><b>Title:</b> How to Manage Your Portfolio from a Total Return Perspective; Changes in Investment Options for Larger Governments</p> <p><b>Date:</b> Thursday, June 11, 2020 Week 2</p> <p><b>Time:</b> 2:45-4:00pm</p> <p><b>Topic:</b> Practical ideas and suggestions for larger governments.</p> <p><b>CPE:</b> 1.5 hours (TB)</p> <p><b>Speaker:</b> TBD</p> <p>Mike Dunlop Sarasota County Clerk &amp; Comptroller’s Office Treasury Manager</p>	<p><b>Title:</b> Pension Investment Simulation</p> <p><b>Date:</b> Thursday, June 11, 2020 Week 2</p> <p><b>Time:</b> 2:45-4:00pm</p> <p><b>Topic:</b> Pension actuaries will lead a Simulation Game testing the participant’s ability to predict the direction and magnitude of a pension plan’s future contribution and net pension liability.</p> <p><b>CPE:</b> 1.5 hours (TB)</p> <p><b>Speaker:</b> Piotr Krekora, ASA, PhD Actuary &amp; Consultant Gabriel, Roeder, Smith &amp; Company</p>		
				Moderator:	Moderator:		

2020 FGFOA Virtual Training Plan - Option 1

Date & Time	Accounting, Auditing, and Financial Reporting Concurrent 1	Accounting, Auditing, and Financial Reporting Concurrent 2	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management Concurrent 1	Banking, Investment, Risk, Treasury Management, and Debt Management Concurrent 2	Technology	Budget, Economics, and Financial Planning
<b>Tuesday, June 23, 2020 Week 3</b>							
1:00 PM to 2:15 PM			<p><b>Title:</b> Public Records Law</p> <p><b>Date:</b> Tuesday, June 23, 2020 Week 3</p> <p><b>Time:</b> 1:00-2:15 pm</p> <p><b>Topic:</b> Overview of Florida's Public Records Act, Chapter 119, Florida Statutes.</p> <p><b>CPE:</b> 1.5 Hours (TB)</p> <p><b>Speaker:</b> Pat Gleason Special Counsel for Open Government Office of the Attorney General</p>				<p><b>Title:</b> Economic Update</p> <p><b>Date:</b> Tuesday, June 23, 2020 Week 3</p> <p><b>Time:</b> 1:00-2:15 pm</p> <p><b>Topic:</b> The focus of this session is investment related information that is useful in decision making for large to medium to small governments.</p> <p><b>CPE:</b> 1.5 Hours (TB)</p> <p><b>Speaker:</b> David Jang, CTP Partner, Client Advisory Services Water Walker Investments</p>
	<b>Moderator:</b>			<b>Moderator:</b>			<b>Moderator:</b>
2:45 PM to 4:00 PM			<p><b>Title:</b> Building organizational and leadership performance</p> <p><b>Date:</b> Tuesday, June 23, 2020 Week 3</p> <p><b>Time:</b> 2:45-4:00 pm</p> <p><b>Topic:</b> Organizations everywhere are looking for ways to effectively and efficiently meet their missions and achieve their visions. The National Malcolm Baldrige Criteria for Performance Excellence provides a framework to improve your organization's performance and get sustainable results. It is a model that helps organizations address a dynamic environment, focus on strategy-driven performance, achieve customer and workforce engagement, and improve governance and ethics, societal responsibilities, competitiveness, and long-term organizational sustainability. It offers you a comprehensive management approach that focuses on results in all areas, organizational and personal learning, and knowledge sharing. Applying these criteria builds leadership skills, and uncovers the leadership potential in staff.</p> <p><b>CPE:</b> This session will illustrate how, with 1.5 Hours (TB)</p> <p><b>Speaker:</b> Gordon Klein City of Tallahassee UU&amp;PI Chief Financial Services Manager</p> <p>Dionne Geiger Executive Director Florida Sterling Council</p>				<p><b>Title:</b> Show me the Money! - Tips in grant writing</p> <p><b>Date:</b> Tuesday, June 23, 2020 Week 3</p> <p><b>Time:</b> 2:45-4:00 pm</p> <p><b>Topic:</b> A grant writer's guide to finding and winning alternative funding.</p> <p><b>CPE:</b> 1.5 Hours (TB)</p> <p><b>Speaker:</b> Andrea Holtz Holtz Consulting Group Christine Miranda Holtz Consulting Group</p>
	<b>Moderator:</b>			<b>Moderator:</b>			<b>Moderator:</b>
<b>Thursday, June 25, 2020 Week 3</b>							
1:00 PM to 2:15 PM			<p><b>Title:</b> Making Sense of Dollars and Cents - Breaking Down Financial Information for the Media and Public</p> <p><b>Date:</b> Thursday, June 25, 2020 Week 3</p> <p><b>Time:</b> 1:00-2:15 pm</p> <p><b>Topic:</b> You have important information to share about budget and other financial information. How can you get that message across to the media and public at large? Hear from our experts about different ways to most effectively communicate complicated financial information to different audiences.</p> <p><b>CPE:</b> 1.5 Hours (BEH)</p> <p><b>Speaker:</b> Beth Kassab Enterprise Editor, Orlando Sentinel</p> <p>Shannon Ramsey-Chessman, CPA, CGFO Chief Operating Officer, Clerk &amp; Comptroller Palm Beach County</p> <p>Kathy Burstein Chief Communications Officer Clerk &amp; Comptroller Palm Beach County</p>			<p><b>Title:</b> Ransomware - Don't be a victim!</p> <p><b>Date:</b> Thursday, June 25, 2020 Week 3</p> <p><b>Time:</b> 1:00-2:15pm</p> <p><b>Topic:</b> Stop the spread and learn how governments and agencies are being affected by ransomware and what can be done to prevent email phishing, hacks, and viruses.</p> <p><b>CPE:</b> 1.5 Hours (TB)</p> <p><b>Speaker:</b> Louis Boglioli Finance Director City of Stuart</p>	
	<b>Moderator:</b>			<b>Moderator:</b>			<b>Moderator:</b>
2:45 PM to 4:00 PM						<p><b>Title:</b> Dark Web Effects on Local Governments</p> <p><b>Date:</b> Thursday, June 25, 2020 Week 3</p> <p><b>Time:</b> 2:45-4:00 pm</p> <p><b>Topic:</b> This session will provide an overview of the "Dark Web" as well as the threat actor groups operating on open and closed sources. We will take a deep dive into some case studies on how data is stolen, and then provide some tactical tips for how local governments/individuals can protect their entities/themselves.</p> <p><b>CPE:</b> 1.5 Hours (TB)</p> <p><b>Speaker:</b> Shan Grant RSM US LLP Supervisor Security and Risk</p>	<p><b>Title:</b> Pension Budgets in a COVID-19 New Normal</p> <p><b>Date:</b> Thursday, June 25, 2020 Week 3</p> <p><b>Time:</b> 2:45-4:00 pm</p> <p><b>Topic:</b> The effects of the COVID-19 market crash on the near-term annual budgets.</p> <p><b>CPE:</b> 1.5 Hour (TB)</p> <p><b>Speaker:</b> James J. Rizzo, ASA, MAAA Senior Consultant and Actuary Gabriel, Roeder, Smith &amp; Company</p> <p>Kim Adams Director of Finance, CFO City of Largo</p>
	<b>Moderator:</b>			<b>Moderator:</b>			<b>Moderator:</b>

2020 FGFOA Virtual Training Plan - Option 1

Date & Time	Accounting, Auditing, and Financial Reporting Concurrent 1	Accounting, Auditing, and Financial Reporting Concurrent 2	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management Concurrent 1	Banking, Investment, Risk, Treasury Management, and Debt Management Concurrent 2	Technology	Budget, Economics, and Financial Planning
<b>Tuesday, June 30, 2020 Week 4</b>							
1:00 PM to 2:40 PM			<b>Title:</b> Ethics - Additional Fee Required <b>Date:</b> Tuesday, June 30, 2020 Week 4 <b>Time:</b> 1:00 - 2:40 pm <b>Topic:</b> If you are a Florida CPA working in the public sector, or a Florida Certified Government Finance Officer (CGFO), this course meets your ethics requirement. Through information and discussion, this course focuses on issues governmental CPAs and CGFOs face, such as professional standards, ethical conduct, and independence. <b>CPE:</b> 2 Hours Ethics <b>Speaker:</b> <b>Moderator:</b>				
			<b>Title:</b> Ethics - Additional Fee Required <b>Date:</b> Tuesday, June 30, 2020 Week 4 <b>Time:</b> 3:00 - 4:45pm <b>Topic:</b> If you are a Florida CPA working in the public sector, or a Florida Certified Government Finance Officer (CGFO), this course meets your ethics requirement. Through information and discussion, this course focuses on issues governmental CPAs and CGFOs face, such as professional standards, ethical conduct, and independence. <b>CPE:</b> 2 Hours Ethics <b>Speaker:</b> <b>Moderator:</b>				

Sessions by Track	CPE Hours
AAFFR	8 12.5
PLSP	3 4.5
BIRTD	8 10.5
TECH	2 4.5
BERP	3 4.5
ETHICS	2 4

2020 FGFOA Virtual Training Plan - Option 2

Date & Time	Accounting, Auditing, and Financial Reporting	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management Concurrent 1	Technology	Budget, Economics, and Financial Planning
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Tuesday, June 2, 2020 Week 1

1:00 PM to 2:15 PM	<p><b>Title:</b> GASB Update</p> <p><b>Date:</b> Tuesday, June 2, 2020 Week 1</p> <p><b>Time:</b> 1:00-2:15 pm</p> <p><b>Topic:</b> This session will include the latest news from the Governmental Accounting Standard Board (GASB) and provide answers to address public confusion about current pronouncements.</p> <p><b>CPE:</b> 1.5 Hours (AA)</p> <p><b>Speaker:</b> <b>David Bean, CPA</b> Director of Research &amp; Technical Activities, Government Accounting Standards Board</p>	<p><b>Title:</b> Building organizational and leadership performance</p> <p><b>Date:</b> Tuesday, June 2, 2020 Week 1</p> <p><b>Time:</b> 1:00-2:15 pm</p> <p><b>Topic:</b> Organizations everywhere are looking for ways to effectively and efficiently meet their missions and achieve their visions. The National Malcolm Baldrige Criteria for Performance Excellence provides a framework to improve your organization's performance and get sustainable results. It is a model that helps organizations address a dynamic environment, focus on strategy-driven performance, achieve customer and workforce engagement, and improve governance and ethics, societal responsibilities, competitiveness, and long-term organizational sustainability. It offers you a comprehensive management approach that focuses on results in all areas, organizational and personal learning, and knowledge sharing. Applying these criteria builds leadership skills, and uncovers the leadership potential in staff.</p> <p><b>CPE:</b> 1.5 Hours (TB)</p> <p><b>Speaker:</b> <b>Gordon Klein</b> City of Tallahassee UU&amp;PI Chief Financial Services Manager</p> <p><b>Dionne Geiger</b> Executive Director Florida Sterling Council</p>			
	<b>Moderator:</b>	<b>Moderator:</b>			
2:45 PM to 4:00 PM	<p><b>Title:</b> GASB Hot Topics</p> <p><b>Date:</b> Tuesday, June 2, 2020 Week 1</p> <p><b>Time:</b> 2:45-4:00 pm</p> <p><b>Topic:</b> This session will include a general update on future pronouncements and proposals affecting state and local government.</p> <p><b>CPE:</b> 1.5 Hours (AA)</p> <p><b>Speaker:</b> <b>Brian W. Caputo, Ph.D., CPA</b> Vice President, Administrative Affairs &amp; Treasurer, College of DuPage</p>	<p><b>Title:</b> Making Sense of Dollars and Cents – Breaking Down Financial Information for the Media and Public</p> <p><b>Date:</b> Tuesday, June 2, 2020 Week 1</p> <p><b>Time:</b> 2:45-4:00 pm</p> <p><b>Topic:</b> You have important information to share about budget and other financial information. How can you get that message across to the media and public at large? Hear from our experts about different ways to most effectively communicate complicated financial information to different audiences.</p> <p><b>CPE:</b> 1.5 Hours (BEH)</p> <p><b>Speaker:</b> <b>Beth Kassab</b> Enterprise Editor, Orlando Sentinel</p> <p><b>Shannon Ramsey-Chessman, CPA, CGFO</b> Chief Operating Officer, Clerk &amp; Comptroller Palm Beach County</p> <p><b>Kathy Burstein</b> Chief Communications Officer Clerk &amp; Comptroller Palm Beach County</p>			
	<b>Moderator:</b>	<b>Moderator:</b>			

Thursday, June 4, 2020 Week 1

1:00 PM to 2:15 PM	<p><b>Title:</b> Introduction to Governmental Accounting</p> <p><b>Date:</b> Thursday, June 4, 2020 Week 1</p> <p><b>Time:</b> 1:00 - 2:15 pm</p> <p><b>Topic:</b> Are you new to the governmental arena? This session covers the basics and foundation of governmental accounting and reporting in today's environment. It will review the unique aspects of the governmental environment, recognize the financial reporting structure used by governments and review the basic differences between commercial and governmental accounting and why these differences exist.</p> <p><b>CPE:</b> 2 Hours (AA)</p> <p><b>Speaker:</b> <b>Moises D. Ariza, CPA, CGMA</b> Partner Marcum LLP</p> <p><b>Branden Lopez</b> Manager Marcum LLP</p>	<p><b>Title:</b> Public Records Law</p> <p><b>Date:</b> Thursday, June 4, 2020 Week 1</p> <p><b>Time:</b> 1:00-2:15 pm</p> <p><b>Topic:</b> Overview of Florida's Public Records Act, Chapter 119, Florida Statutes.</p> <p><b>CPE:</b> 1.5 Hours (TB)</p> <p><b>Speaker:</b> <b>Pat Gleason</b> Special Counsel for Open Government Office of the Attorney General</p>			
	<b>Moderator:</b>	<b>Moderator:</b>			
2:45 PM to 4:00 PM	<p><b>Title:</b> Auditor General and Department of Financial Services Update</p> <p><b>Date:</b> Thursday, June 4, 2020 Week 1</p> <p><b>Time:</b> 2:45-4:00pm</p> <p><b>Topic:</b> Update from the Florida Auditor General's Office and Department of Financial Services on current issues pertaining to local governments.</p> <p><b>CPE:</b> 1.5 Hours (AA)</p> <p><b>Speaker:</b> <b>Derek H. Noonan, CPA</b> Audit Supervisor Florida Auditor General</p> <p><b>Mark Merry</b> Assistant Director at Florida</p>				
	<b>Moderator:</b>			<p><b>Title:</b> Economic Update</p> <p><b>Date:</b> Thursday, June 4, 2020 Week 1</p> <p><b>Time:</b> 2:45-4:00 pm</p> <p><b>Topic:</b> The focus of this session is investment related information that is useful in decision making for for large to medium to small governments.</p> <p><b>CPE:</b> 1.5 Hours (TB)</p> <p><b>Speaker:</b> <b>David Jang, CTP</b> Partner, Client Advisory Services Water Walker Investments</p>	
	<b>Moderator:</b>			<b>Moderator:</b>	

**2020 FGFOA Virtual Training Plan - Option 2**

Date & Time	Accounting, Auditing, and Financial Reporting	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management Concurrent 1	Technology	Budget, Economics, and Financial Planning
<b>Tuesday, June 9, 2020 Week 2</b>					
1:00 PM to 2:15 PM			<p><b>Title:</b> Portfolio Investment Consideration: Rethinking Strategies for Bond Market Transition</p> <p><b>Date:</b> Tuesday, June 9, 2020 Week 2</p> <p><b>Time:</b> 1:00-2:15 pm</p> <p><b>Topic:</b> The nature and duration of interest rate transitions, including the impact to investments such as bond proceeds. The importance of mitigating risks and diversification by credits, issuers, and security types.</p> <p><b>CPE:</b> 1.5 Hours (TB)</p> <p><b>Speaker:</b> <b>Denise de Bombelles</b> Senior Vice President, Global Investor Relations, Federal Home Loan Banks Office of Finance (FHLB)</p> <p><b>Greg Pagans</b> Vice President, Multi-Bank Securities</p> <p><b>Daniela Russell</b> Chief Financial Officer, Seacoast Utility Authority</p> <p><b>Wes Hami, CPA</b> Director, Financial Services, City of Winter Park, FL</p>		<p><b>Title:</b> Show me the Money! - Tips in grant writing</p> <p><b>Date:</b> Tuesday, June 9, 2020 Week 2</p> <p><b>Time:</b> 1:00-2:15pm</p> <p><b>Topic:</b> A grant writer's guide to finding and winning alternative funding.</p> <p><b>CPE:</b> 1.5 Hours (TB)</p> <p><b>Speaker:</b> <b>Andrea Holtz</b> Holtz Consulting Group <b>Christine Miranda</b> Holtz Consulting Group</p>
	<b>Moderator:</b>			<b>Moderator:</b>	
2:45 PM to 4:00 PM			<p><b>Title:</b> Ransomware - Don't be a victim!</p> <p><b>Date:</b> Tuesday, June 9, 2020 Week 2</p> <p><b>Time:</b> 2:45-4:00 pm</p> <p><b>Topic:</b> Stop the spread and learn how governments and agencies are being affected by ransomware and what can be done to prevent email phishing, hacks, and viruses.</p> <p><b>CPE:</b> 1.5 Hours (TB)</p> <p><b>Speaker:</b> <b>Louis Boglioli</b> Finance Director City of Stuart</p>		<p><b>Title:</b> Pension Budgets in a COVID-19 New Normal</p> <p><b>Date:</b> Tuesday, June 9, 2020 Week 2</p> <p><b>Time:</b> 2:45-4:00 pm</p> <p><b>Topic:</b> The effects of the COVID-19 market crash on the near-term annual budgets.</p> <p><b>CPE:</b> 1.5 Hour (TB)</p> <p><b>Speaker:</b> <b>James J. Rizzo, ASA, MAAA</b> Senior Consultant and Actuary Gabriel, Roeder, Smith &amp; Company</p> <p><b>Kim Adams</b> Director of Finance, CFO City of Largo</p>
	<b>Moderator:</b>			<b>Moderator:</b>	
<b>Thursday, June 11, 2020 Week 2</b>					
1:00 PM to 2:15 PM			<p><b>Title:</b> Actuarial Risk Management – You've Got a Tiger by the Tail</p> <p><b>Date:</b> Thursday, June 11, 2020 Week 2</p> <p><b>Time:</b> 1:00-2:15 pm</p> <p><b>Topic:</b> Most discussions about risk at pension board meetings revolve around portfolio risks and volatility: beta, standard deviation, Sharpe Ratio and maybe even Sortino Ratios. But the down-stream implications of portfolio risk are more important to the employers and taxpayers who bear the risks. Consider the effects of portfolio risk on the employer contribution rate, the unfunded liability or balance sheet liability, and the funded ratio.</p> <p><b>CPE:</b> 1.5 Hour (TB)</p> <p><b>Speaker:</b> <b>Chad Little, ASA, EA</b> Partner, Freiman Little Actuaries, LLC</p> <p><b>Matthew D. Trine</b> Assistant City Manager, Director of Finance, Risk Management &amp; Technology, City of Rockledge, FL</p>		<p><b>Title:</b> Dark Web Effects on Local Governments</p> <p><b>Date:</b> Thursday, June 11, 2020 Week 2</p> <p><b>Time:</b> 1:00-2:15 pm</p> <p><b>Topic:</b> This session will provide an overview of the "Dark Web" as well as the threat actor groups operating on open and closed sources. We will take a deep dive into some case studies on how data is stolen, and then provide some tactical tips for how local governments/individuals can protect their entities/themselves.</p> <p><b>CPE:</b> 1.5 Hours (TB)</p> <p><b>Speaker:</b> <b>Shan Grant</b> RSM US LLP Supervisor Security and Risk</p>
	<b>Moderator:</b>			<b>Moderator:</b>	
2:45 PM to 4:00 PM			<p><b>Title:</b> How Pension &amp; OPEB Risks Impact Credit Ratings</p> <p><b>Date:</b> Thursday, June 11, 2020 Week 2</p> <p><b>Time:</b> 2:45-4:00 pm</p> <p><b>Topic:</b> An overview of the approaches used by a variety of rating agencies used to analyze the stresses retirement obligations can place on place sector budgets with a refined discussion on how analytical approaches could impact credit ratings in South Florida</p> <p><b>CPE:</b> 1.5 Hours (TB)</p> <p><b>Speaker:</b> <b>Tom Aaron</b> Vice President-Senior Analyst, Public Finance Group, Moody's Investors Service</p> <p><b>Todd D Kanaster, ASA, FCA, MAAA</b> Director, Municipal Pensions S&amp;P Global Ratings</p>		<p><b>Title:</b> SOC Reports and their Usefulness</p> <p><b>Date:</b> Thursday, June 11, 2020 Week 2</p> <p><b>Time:</b> 2:45-4:00 pm</p> <p><b>Topic:</b> SOC reports help build trust and confidence in the services provided by service organizations. We will discuss the various types of SOC reports, their purpose, and their implication on a user's internal controls.</p> <p><b>CPE:</b> 1.5 Hours (TB)</p> <p><b>Speaker:</b> <b>Michal Gurgacz</b> IT Risk Assurance Manager MoorStevensLovelace</p>
	<b>Moderator:</b>			<b>Moderator:</b>	

**2020 FGFOA Virtual Training Plan - Option 2**

Date & Time	Accounting, Auditing, and Financial Reporting	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management Concurrent 1	Technology	Budget, Economics, and Financial Planning
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**Tuesday, June 23, 2020 Week 3**

<b>1:00 PM to 2:15 PM</b>	<b>Title:</b> Construction Cost Avoidance / Verification – get what you paid for - Yacht or Dingy? <b>Date:</b> Tuesday, June 23, 2020 Week 3 <b>Time:</b> 1:00-2:15 pm <b>Topic:</b> We will share some common pitfalls in contract language. We will discuss ways to avoid unwanted charges on construction projects and how to structure the contract's financial components to benefit the Owner. We will utilize examples from existing contracts learning lessons how good contract clauses mitigate unwanted charges and facilitate significant cost avoidance / savings when paired with a robust construction cost verification process. <b>CPE:</b> 1.5 Hours (AA) <b>Speaker:</b> <b>Rob Broline, CPA, CCA</b> Partner Carr, Riggs & Ingram, LLC  <b>Matthew Incinelli, CPA, CCA</b> Partner Carr, Riggs & Ingram, LLC  <b>Eileen Reilly</b> Assistant City Auditor Fort Lauderdale		<b>Title:</b> Digital Disbursements and the Metamorphosis of Paper to Electronic Data <b>Date:</b> Tuesday, June 23, 2020 Week 3 <b>Time:</b> 1:00-2:15 pm <b>Topic:</b> Electronic transitions are replacing paper to increase efficiencies and reduce costs. Banking and investment platforms for both payables and receivables continue to evolve for processing, reconciliation and electronic receipts. New technologies for consumer and mobile payments, same-day ACH, EMV, pins and chips are available options. Learn about the benefits and best practices for the future of cash management. <b>CPE:</b> 1.5 Hour (TB) <b>Speaker:</b> <b>Matthew Leman</b> Head of Sales & Relationship Management, JPMorgan Chase & Co., Government & Not-for-Profit		
	<b>Moderator:</b>		<b>Moderator:</b>		
<b>2:45 PM to 4:00 PM</b>	<b>Title:</b> Financial Reporting Complexities in Local Governments <b>Date:</b> Tuesday, June 23, 2020 Week 3 <b>Time:</b> 1:00-2:15pm <b>Topic:</b> This session will provide answers to a series of hypothetical questions that present complex accounting and financial reporting issues facing many Florida governments of varying sizes and structures. <b>CPE:</b> 1.5Hours (AA) <b>Speaker:</b> <b>Andrew Laffin, CPA</b> Principal, State and Local Government CLA (CliftonLarsonAllen LLP)		<b>Title:</b> How to Handle and Manage Your Investments Given Limited Time, Resources, Staff & Experience – Best Practices <b>Date:</b> Tuesday, June 23, 2020 Week 3 <b>Time:</b> 1:00-2:15pm <b>Topic:</b> Specific approaches, tools, and ideas to assist a Finance Director or Treasurer with investments and portfolios who have limited time, staff or experience. <b>CPE:</b> 1.5 hours (TB) <b>Speaker:</b> <b>Jeff Larson</b> President Larson Consulting Services, LLC  <b>Faye Henry</b> Treasurer, City of Port St. Lucie		
	<b>Moderator:</b>		<b>Moderator:</b>		

**Thursday, June 25, 2020 Week 3**

<b>1:00 PM to 2:15 PM</b>	<b>Title:</b> Updated overview of the Uniform Guidance requirements <b>Date:</b> Thursday, June 25, 2020 Week 3 <b>Time:</b> 1:00-2:15pm <b>Topic:</b> This session will provide an overview of current developments in grants management, as tailored for typical issues faced by Florida local government federal award recipients. <b>CPE:</b> 1.5 Hours (AA) <b>Speaker:</b> <b>Brett Friedman</b> Assurance Partner RSM US LLP		<b>Title:</b> How to Manage Your Portfolio from a Total Return Perspective; Changes in Investment Options for Larger Governments <b>Date:</b> Thursday, June 25, 2020 Week 3 <b>Time:</b> 1:00-2:15pm <b>Topic:</b> Practical ideas and suggestions for larger governments. <b>CPE:</b> 1.5 hours (TB) <b>Speaker:</b> <b>TBD</b>  <b>Mike Dunlop</b> Sarasota County Clerk & Comptroller's Office Treasury Manager		
	<b>Moderator:</b>		<b>Moderator:</b>		
<b>2:45 PM to 4:00 PM</b>	<b>Title:</b> GASB 87 Implementation Update <b>Date:</b> Thursday, June 25, 2020 Week 3 <b>Time:</b> 2:00-4:00 pm <b>Topic:</b> This session will cover the major accounting and financial reporting issues associated with implementing GASB 87. <b>CPE:</b> 1.5 Hours (AA) <b>Speaker:</b> <b>Victoria Barnett</b> Senior Auditor MSL, P.A.		<b>Title:</b> Where Are We—Late Cycle or End Cycle <b>Date:</b> Thursday, June 25, 2020 Week 3 <b>Time:</b> 2:00-4:00 pm <b>Topic:</b> Problems for the major central banks: Low inflation, rising probabilities of recession, and the ineffectiveness of monetary policy. Seeking opportunities for diversification through US Debt, Credit, currencies, and non-US dollar debt. Finding pockets of value and watching for increasing downside risks from geopolitical risks, excess leverage, illiquidity, and unprecedented negative interest rates in developed markets. The importance of economic signals and its measurement. <b>CPE:</b> 1.5 hours (TB) <b>Speaker:</b> <b>Chris Ahrens</b> Managing Director – Senior Strategist of STIFEL		
	<b>Moderator:</b>		<b>Moderator:</b>		

**2020 FGFOA Virtual Training Plan - Option 2**

<b>Date &amp; Time</b>	<b>Accounting, Auditing, and Financial Reporting</b>	<b>Policy, Leadership, Strategic Planning, and Personnel</b>	<b>Banking, Investment, Risk, Treasury Management, and Debt Management Concurrent 1</b>	<b>Technology</b>	<b>Budget, Economics, and Financial Planning</b>
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**Tuesday, June 30, 2020 Week 4**

<b>1:00 PM to 2:40 PM</b>			<b>Title:</b> Ethics - Additional Fee Required <b>Date:</b> Tuesday, June 30, 2020 Week 4 <b>Time:</b> 1:00 - 2:40 pm <b>Topic:</b> If you are a Florida CPA working in the public sector, or a Florida Certified Government Finance Officer (CGFO), this course meets your ethics requirement. Through information and discussion, this course focuses on issues governmental CPAs and CGFOs face, such as professional standards, ethical conduct, and independence.  <b>CPE:</b> 2 Hours Ethics <b>Speaker:</b> <b>Moderator:</b>		
<b>3:00 PM to 4:45 PM</b>			<b>Title:</b> Ethics - Additional Fee Required <b>Date:</b> Tuesday, June 30, 2020 Week 4 <b>Time:</b> 3:00 - 4:45pm <b>Topic:</b> If you are a Florida CPA working in the public sector, or a Florida Certified Government Finance Officer (CGFO), this course meets your ethics requirement. Through information and discussion, this course focuses on issues governmental CPAs and CGFOs face, such as professional standards, ethical conduct, and independence.  <b>CPE:</b> 2 Hours Ethics <b>Speaker:</b> <b>Moderator:</b>		

Sessions by Track		CPE Hours
AAFFR	8	12
PLSP	3	4.5
BIRTD	7	12
TECH	3	3
BERP	3	4.5
ETHICS	2	4