



2018 CENTRAL OHIO AGA  
REGIONAL PROFESSIONAL  
DEVELOPMENT TRAINING

**October 30 & 31, 2018**

**Quest Conference Center**

**8405 Pulsar Place**

**Columbus, OH 43240**

Brought to you by:



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CENTRAL OHIO CHAPTER

## WELCOME

## Central Ohio Association of Government Accountants (AGA)

Thank you for taking a few moments to look through the Central Ohio Association of Government Accountants (AGA) 2018 Regional Professional Development Training (PDT) registration brochure. Here you will find a variety of quality topics relevant to state, local and special district governments, as well as their private sector partners. We are certain you will enjoy this year's keynote speakers and the wide range of break-out sessions that have been scheduled. This year's training also provides numerous networking opportunities during meals and breaks.

## WHO

### Who should attend the training?

This training brings together leaders from all levels of government, the private sector and academia, including:

- Accountants/Auditors
- Treasurers
- Budget Professionals
- Fraud Examiners
- Chief Financial Officers
- Financial Managers
- Comptrollers
- IT Professionals
- Program Directors

If you are involved in government financial management and accountability...

then Central Ohio AGA's 34<sup>th</sup> annual Regional Professional Development Training is for you!

## WHAT

### AGA 2018 Regional Professional Development Training

## WHEN

Tuesday & Wednesday, October 30<sup>th</sup> & 31<sup>st</sup>, 2018

## WHERE

Quest Conference Center  
8405 Pulsar Place, Columbus, OH 43240  
\*\*Quest offers free parking

## WHY

### Reasons to attend...

- Obtain up to 16 hours of Professional Development Training CPE hours
- Obtain up to 16 hours of Certified Government Financial Manager (CGFM) CPE hours
- Obtain up to 8.5 CPIM Credits (Courses indicated on the following schedule for which The Ohio Treasurer of State has approved CPIM credit.)
- Required Ohio Accountancy Board 3-hour "Ethics" training available
- Learn from nationally recognized industry leaders and network with colleagues
- Stay up-to-date on industry changes and issues that affect your career
- Reduced registration rate for retired AGA members

This annual training features nationally known speakers and current topics designed to educate and inform. The information presented during this training allows attendees to learn valuable information and have an opportunity to network with fellow professionals. This could also give you an opportunity to learn more about AGA if you are not currently a member. Member application forms are available at the registration desk. Many current members will be on hand to help answer any questions you have about our organization.

## SOCIAL EVENT

## PDT HAPPY HOUR AT BAR LOUIE

The Central Ohio AGA would like to invite **members and attendees** of the PDT on Tuesday, October 30<sup>th</sup> to a Happy Hour Networking Event at Bar Louie, located at 1611 Polaris Parkway, Columbus, OH 43240 (<http://www.barlouie.com/>). When leaving Quest, turn left on Polaris Parkway then left on Lyra Drive to reach Bar Louie. The happy hour will include appetizers and drinks. The event will immediately follow the PDT at 4:30 PM and run until approximately 7:00PM (last call). Please stop in after the conference to enjoy food and beverages with your fellow Central Ohio AGA members and PDT attendees! Sign up in the registration system or at the registration desk at the PDT.

## STAYING GREEN

## MOBILE EVENT APP

The Central Ohio AGA is thrilled to bring back the convenience of our mobile app for the 2018 PDT! Our app brings the experience at the Professional Development Training to a new level. Attendees will be able to see more, do more, and get more value out of the event—right from their mobile device.

Features of the app include:

- The full event schedule sorted by day or speaker, and even by CPIM credits!
- The ability to rate the sessions directly on the app
- Connect and exchange contact details with other attendees
- Share your event experiences on Facebook, Twitter, and LinkedIn
- Find session locations and events with maps and an uploaded floor plan of the venue
- See details about all of the sponsors
- Catch notifications about networking opportunities and other breaking event news pushed directly to your device

As we get closer to the date of the event, you may download the app directly from iTunes or Google Play. You can find it by downloading the Crowd Compass Attendee Hub and then searching for the Central Ohio AGA PDT within that app.

\*This app performs optimally whether or not there is an Internet connection. When connected, the app downloads updates (like a schedule or room change). Once downloaded, all of the data is stored locally on the device so it is accessible even if there's no Wi-Fi.

\*\*The App is supported on both iPhone, Android, as well as all major tablet providers.

## HOTEL ACCOMMODATIONS

## Fairfield Inn & Suites

A block of rooms has been reserved at:

Fairfield Inn & Suites Columbus Polaris at 9000 Worthington Rd., Columbus, Ohio 43082.

- The group rate is \$129 plus applicable state and local taxes per night.
- To make a reservation, please call (614) 568-0770. You can also register online [HERE](#).

Please use the group code OAG to obtain the discount rate. Rooms are available on a first-come, first-serve basis, and must be booked by 10/14/2018 in order to receive the discount.

**No fee increase this year!**

*Central Ohio AGA is pleased to offer the same high-quality program without increasing the fees!*

FEES	Central Ohio AGA Members			Non-Members		
	On or before August 30 <sup>th</sup>	August 31 <sup>st</sup> thru October 11 <sup>th</sup>	After October 11 <sup>th</sup> or onsite	On or before August 30 <sup>th</sup>	August 31 <sup>st</sup> thru October 11 <sup>th</sup>	After October 11 <sup>th</sup> or onsite
<b>Tuesday Only:</b>	\$200	\$250	\$300	\$300	\$350	\$400
<b>Wednesday Only:</b>	\$200	\$250	\$300	\$300	\$350	\$400
<b>Both Days:</b>	\$325	\$375	\$425	\$450	\$500	\$550

*\*All price changes go into effect at 12:00 pm on the date noted.*

*\*\*Central Ohio AGA retired members will receive a 50% discount on registration fees. Proof of retired status required if requested. Discount not available to non-members.*

**REGISTER ONLINE**

**Please Register Online:**

<https://aom.formstack.com/forms/coagareg2018>

- You will need to have your AGA membership number to receive the member rate.
  - If you are interested in becoming a member, you can join online [here](#).
- Credit Cards are accepted (VISA, MasterCard, Discover and American Express).
- Please note that group registrations for a *government entity* can be processed with a purchase order. The purchase order option must be selected when registering online and a confirmation/invoice will be sent to you via email. A purchase order number and contact will be required to complete registration.
- PO Payments should be sent to this address:
 

**Central Ohio AGA**  
**P.O. Box 822**  
**Hilliard, OH 43026**

\*Please note that if you are submitting by purchase order, **payment must be received by October 17<sup>th</sup>, 2018.**  
\*If your office requires proof of attendance prior to issuing payment, please email [Education.COAGA@gmail.com](mailto:Education.COAGA@gmail.com). You will receive an invoice via email from [Education.COAGA@gmail.com](mailto:Education.COAGA@gmail.com).
- The vendor information in OAKS for the organization is:
 

Vendor Name: Association of Government Accountants - Central Ohio chapter  
Vendor #: 0000086322  
Fed ID #: 52-1858721
- For questions concerning registration or complete cancellations/refund and substitution policies, please email the COAGA at [Education.COAGA@gmail.com](mailto:Education.COAGA@gmail.com).
- All cancellation notices must be received in writing and reviewed no later than 5:00 pm, Wednesday, October 17<sup>th</sup> in order to receive a refund. The cancellation notice must include: name, employer or business, mailing address, method of payment and reason for cancellation. Cancellation notices should be emailed to [Education.COAGA@gmail.com](mailto:Education.COAGA@gmail.com). A refund may not be issued if the cancellation notice is received untimely and/or after the onset of the training. All cancellations will incur a \$25 cancellation fee per person.

# DAY 1 TRAINING AGENDA

Tuesday, October 30<sup>th</sup>

7:00 am	Registration Desk Open		
7:00 – 7:45am	Continental Breakfast		
7:45 – 8:00 am	Opening Remarks – Isaac Ulery, President, Central Ohio AGA		
8:00 – 8:50 am	What’s on the Horizon?—An Ohio Society of CPAs Issues Update (Scott Wiley, President, Ohio Society of CPAs)		
8:50 – 10:05 am	Emerging Issues in Government Accounting and Auditing (Kinney Poynter, NASACT) <b>CPIM</b>		
10:05 – 10:20 am	Transition/Break		
10:20 – 11:35 am	GASB Update (Pam Dolan, GASB) <b>CPIM</b>	Internal Controls: Complacency is Not an Option (Don Owens, Schneider Downs) <b>CPIM</b>	Bitcoin, Blockchain and Potential Future uses of Blockchain in State and Local Governments (Nancy Orben & Thomas Skoog, Blue and Co. LLC)
11:35 – 12:10 pm	Lunch – Chapter Business Meeting		
12:10 – 1:00 pm	Lunch Speaker – Following in the Footsteps of a Legend (Megan Kilgore, City Auditor for the City of Columbus)		
1:00 – 1:15 pm	Transition/Break		
1:15 – 2:30 pm	Workplace Harassment Awareness and Prevention (Dawn Hays, ERA)		
2:30 – 2:45 pm	Transition/Break		
2:45 – 4:00 pm	The Perfect Storm: Financial Reporting Model, Revenue and Expense Recognition and Note Disclosure Reexamination (Pam Dolan, GASB) <b>CPIM</b>	Cybersecurity Threats – Top 10 Questions to Ask (Dan Desko, Schneider Downs)	The Art of Conflict Resolution (Dawn Hays, ERA)
4:30 – 7:00 pm	PDT Happy Hour at Bar Louie		

\*\*All of the above courses meet the standards for Certified Government Financial Manager (CGFM) CPE credit.

**CPIM:** Denotes classes that are approved for CPIM credit by the State Treasurer’s Office.

# DAY 2 TRAINING AGENDA

Wednesday, October 31<sup>st</sup>

7:00 am	Registration Desk Open		
7:00 – 8:00 am	Continental Breakfast		
8:00 – 9:15 am	“If I had a Million Dollars” – a Case Study of the Village of Mt. Sterling (Dennis Graul and Melissa Barnett, AOS) <b>CPIM</b>		
9:15 – 9:30 am	Transition/Break		
9:30 – 10:20 am	2018 Update on Requirements and Best Practices for Preparation, Compilation, and Review (SSARs) Engagements (Mike Glynn, AICPA) <b>CPIM</b>	Enterprise Grants Management Implementation (Stacie Massey, OBM)	Ohio Pooled Collateral System (Lizz Lewis, TOS) <b>CPIM</b>
10:20 – 10:35 am	Transition/Break		
10:35 – 11:50 am	2018 Auditing Standards Update (Mike Glynn, AICPA) <b>CPIM</b>	Enterprise Risk Management: Benefits, Adoption, and Integration (Dr. Charles Saunders and Donna Storay, Franklin University)	Communicating with IMPACT (Patrick Donadio)
11:50 – 12:20 pm	Lunch		
12:20 – 1:10 pm	Lunch Speaker: Turning Goals into Accomplishments: The process of Decision Making (Bobby Carpenter)		
1:10 – 1:25 pm	Transition/Break		
1:25 – 4:10 pm (includes 15 minute break)	Ethics - Professional Standards and Responsibilities; Identifying and Dealing with Moral Dilemmas (Paul Fiorelli, Xavier University)	Excel – the Power of Pivot Tables (Chris Wood)	Communicating with IMPACT - Secrets to Powerful Presentations (Patrick Donadio)

\*\*All of the above courses meet the standards for Certified Government Financial Manager (CGFM) CPE credit.  
**CPIM:** Denotes classes that are approved for CPIM credit by the State Treasurer’s Office.

# Workshop Descriptions

Tuesday, October 30<sup>th</sup>

General Session  
(8:00 – 8:50)

## **What's on the Horizon?—An Ohio Society of CPAs Issues Update**

Hear all about key initiatives on what your Ohio Society of CPAs is working on. OSCPA is committed to protecting the interests of Ohio CPAs and business community. Our staff and leaders work closely with Ohio's government leaders for comprehensive reform to foster economic growth and drive change on the issues that matter to our members. Hear more about the items topping our list of priorities.

General Session  
(8:50 – 10:05)

## **Emerging Issues in Government Accounting and Auditing**

Like many in the past, this year is shaping up to be another year of change. This session will provide an overview of recent economic, industry, regulatory, and professional developments that impact auditors of state and local governments. Included in this session will be developments from Congress, the U.S. Office of Management and Budget, the Government Accountability Office, and other regulatory bodies.

Breakout Session 1  
(10:20 -11:35)

## **GASB Update**

Discussion of pronouncements in the implementation phase, technical projects currently being deliberated by the Board, and topics being researched by the GASB.

## **Internal Controls: Complacency is Not an Option**

Internal controls reside within organizations to manage a variety of risks. However, neglect of controls, consolidating roles and responsibilities and failure to continuously re-assess the controls and the environment in which they are operating, could result in unintended adverse consequence to your organization. Risks that once were effectively monitored and managed could become a direct threat to the well-being of the organization. Strong internal controls and proactive risk management is not the gold standard it's the required standard.

Three takeaways/benefits participants will gain from attending this presentation include:

- 1) Proper alignment of internal controls to the key risks residing within an organization will pay significant dividends in the long run;
- 2) Organizations must establish a comprehensive risk management program to effectively and continuously manage risks;
- 3) Complacency when it comes to maintaining a strong internal control culture can unintentionally sabotage the efforts of many.



### **Bitcoin, Blockchain and Potential Future uses of Blockchain in State and Local Governments**

This session will cover basic information about what bitcoin and cryptocurrencies are and how they are taxed. We will discuss the history of blockchain and how it works. We will also cover future uses of blockchain in industry as well as in state and local governments.

General Session  
(12:10 – 1:00)

### **Lunch Speaker – Following in the Footsteps of a Legend**

This session describes the challenges faced when a new City Auditor replaces the long serving incumbent. Mr Hugh Dorrian retired December 31, 2017 after 48 years as the Columbus City Auditor. New City Auditor Megan Kilgore took over January 1, 2018. Megan will discuss the keys to a successful transition, which include communicating and establishing professional relationships with various stake holders including the mayor, city council, division directors, department staff, community partners, and other community leaders.

General Session  
(1:15 – 2:30)

### **Workplace Harassment Awareness and Prevention**

This timely program is designed to help attendees learn the role of unconscious bias in discrimination and harassment, recognize and prevent workplace harassment, and understand their responsibility to maintain a legal and respectful work environment. Exploring real world scenarios, attendees will learn practical lessons to promote a respectful workplace.

Breakout Session 2  
(2:45 – 4:00)

### **The Perfect Storm: Financial Reporting Model, Revenue and Expense Recognition and Note Disclosure Reexamination**

A more in-depth discussion of the big three projects on the GASB's agenda. Together, these interrelated projects are allowing the Board to take a comprehensive look at financial reporting for state and local governments.

### **Cybersecurity Threats – Top 10 Questions to Ask**

Cybersecurity attacks are all over the news and cyber risk mitigation is on the forefront of the minds of those charged with governance. The ways to mitigate against these attacks are often confusing and it is hard to know where to begin. Join us as we help you simplify the process and arm you with the ten best actionable questions you can take back to your organization and ask your IT professionals.

### **The Art of Conflict Resolution**

Organizations depend on managers, supervisors and employees to openly discuss concerns and arrive at a joint resolution before a situation gets out of control. In this session, participants will learn how to use assertive communication skills to effectively turn workplace conflict into conciliation.



# Workshop Descriptions

Wednesday, October 31<sup>st</sup>

General Session  
(8:00 – 9:15)

## **“If I had a Million Dollars” – a Case Study of the Village of Mt. Sterling**

How a Village Administrator hijacked the finances of a central Ohio village, stole close to a million dollars, wasted it, and ended up being sentenced to 10 years in prison and forfeiting his house. You will learn how the investigation had to repeatedly react to the actions of the suspect to preserve evidence and assets.

Breakout Session 1  
(9:30 – 10:20)

## **2018 Update on Requirements and Best Practices for Preparation, Compilation, and Review (SSARSs) Engagements**

The staff liaison to the Accounting and Review Services Committee will lead an interactive discussion of requirements, best practices, and hot topics with respect to Preparation, Compilation, and Review Engagements. Included will be:

- Recently issued SSARS No. 24, Omnibus Statement on Standards for Accounting and Review Services – 2018 including international reporting issues and new review requirements with respect to consideration of going concern;
- Compilation and review of financial statements prepared in accordance with a special purpose framework;
- Continued hot topics in preparation, compilation, and review engagements;
- Common peer review findings and appropriate procedures to be in compliance with standards;
- ARSC’s current standard-setting agenda.

## **Enterprise Grants Management Implementation**

Federal grant funding accounts for nearly 40% of the State’s budgeted spending. Today, Ohio’s grants management function encompasses 800+ employees in 36 agencies using 57 separate IT systems and tools. The Enterprise Grants Management (EGM) Enablement Project, sponsored by the Office of Budget and Management (OBM) and supported by DAS Office of Information Technology (OIT), is modernizing the State’s grants management processes and systems, strengthening state-wide grants management operations and improving State employees’ and grant sub-recipients’ experiences through the enablement of an enterprise grants management technology. The new system, Grants Enterprise Management (GEM), will offer grants management capabilities while being tightly integrated with OAKS.

This session will talk about the history and need for the project, the progress towards go-live, the challenges that have been encountered, and the main benefits of the new system.

## **Ohio Pooled Collateral System**

This course will begin with an overview of the Ohio Pooled Collateral System (OPCS), a new system for pooled securities in Ohio. It will include information on ORC changes as well as provide an opportunity for participants to ask questions regarding the new system.

Breakout Session 2  
(10:35 – 11:50)

**2018 Auditing Standards Update**

A senior technical manager with the AICPA's Audit and Attest Standards Team will lead an interactive discussion of recently issued audit and attestation standards and guidance, exposure drafts of proposed standards, and other Auditing Standards Board projects. Included will be:

- Recently issued SAS No. 132, *The Auditor's Consideration of the Entity's Ability to Continue as a Going Concern*;
- Recently issued SAS No. 133, *Auditor Involvement With Exempt Offering Documents*;
- Exposure drafts on proposed standards on Employee Benefit Plan/ERISA Audits and the Auditor Reporting Model;
- Current projects including proposed revisions to attestation standards; and audit evidence.

**Enterprise Risk Management: Benefits, Adoption, and Integration**

This presentation will inform participants about the potential benefits, adoption issues, and integration of an Enterprise Risk Management program in a government setting.

**Communicating with IMPACT**

In today's high-tech world, old-fashioned, interpersonal communication are not as good as they used to be.

In this practical and engaging presentation, you will learn a practical 6-Step IMPACT process to improve communication with others and achieve greater results (based on Patrick's book "Communicating with IMPACT"). Very often, the message we send is not necessarily the same message others receive. Improved communication skills leads to enhancing relationships, building teams, improving your bottom line, managing change and better customer service.

Patrick will share interpersonal communications tools you can use to immediately impact how you lead, communicate and present information to others.

General Session  
(12:20 – 1:10)

**Turning Goals into Accomplishments: The process of Decision Making**

Every person, team or company has goals and aspirations, but the transition of goals into measurable achievements can be incredibly difficult. Goal charts are easy to hang on the wall and quarterly goals have become entrenched in the business lexicon. How effective are these strategies? The implementation and commitment make all the difference, not the number on the paper. In our session we will explore how to become the most productive version of yourself... all while increasing your self-confidence and daily happiness.

Breakout Session 3  
(1:25 – 4:10)

**Ethics – Professional Standards and Responsibilities; Identifying and Dealing with Moral Dilemmas**

This session will review the role of the Accountancy Board, firm registrations per O.R.C. 4701, and disciplinary actions. We will discuss the AICPA Code of Conduct, and investigate key accounting concepts including Professional Skepticism, acting in the public interest and the aspirational aspects of ethical behavior. We will review applied ethics dealing with fraud, and what motivates bad behavior. We will analyze the “Moral Meltdown – Where were the accountants?”, and finish the session by exploring the “Value of Values – Why Accountants Should Care about Ethics”.

\*This course satisfies the Accountancy Board of Ohio’s three-hour professional standards requirement, as part of the 120 credits CPAs must obtain each reporting period.

**Excel – the Power of Pivot Tables**

Pivot Tables are amazing analytical reporting tools. Learn how PivotTables operate and how they can help you become more productive by focusing in on what is relevant.

Highlights include:

- Identify the properties of PivotTables and how they work;
- Creating basic and advanced PivotTables;
- Managing and customizing PivotTables;
- Using PivotCharts to report financial data;
- Performing calculations within PivotTables;
- Using PivotTable options;
- Showing examples of where PivotTables can be used in virtually any business.

Remember, if you're not using PivotTables, you're working too hard!

**Communicating with IMPACT – Secrets to Powerful Presentations**

*You make presentations every week*—any time you communicate, persuade, report, and share information to others, you are making a presentation.

The days of the talking head are over! Today’s audiences are more sophisticated, more educated and more impatient--they want to be entertained as well as be informed. They are accustomed to watching television, YouTube and videos and expect a faster moving, more engaging presentation.

The secret to a powerful presentation is not just content, it is also the way you deliver the material. This interactive, engaging and thought-provoking style seminar is for anyone who must present to a group, run meetings, and/or sell ideas to others. This program is designed to start you on your way to becoming a more organized, confident, dynamic, and engaging presenter.

## Speaker Biographies

(Alphabetical)

### **Melissa Barnett, CFE**

Currently, Melissa is a Senior Forensic Audit Manager for Auditor of State Dave Yost's Public Integrity Assurance Team. The Public Integrity Assurance Team is responsible for conducting limited scope fraud and investigative audits of state and local government subdivisions to examine allegations of fraud, theft, and/or misappropriation involving public funds. Melissa has been involved in identifying fraud, waste, and abuse since 2008, including the investigation of Ohio Attorney General Marc Dann, the Columbus City Schools Data Integrity audit, and the nearly million dollar embezzlement by the Village of Mt. Sterling's Village Administrator.

Melissa has been with the Auditor of State's office since 2002, beginning her career as a financial auditor. Melissa is a graduate of Cedarville University and a Certified Fraud Examiner.

### **Bobby Carpenter, MBA**

Bobby served as a linebacker for the Buckeyes from 2002-2005 and was a National Champion, two-time Big Ten Champion and selected to the 3rd Team AP All-America Team. Upon his graduation in 2006 with a degree in Economics, Bobby was selected 18th in the NFL draft by the Dallas Cowboys. During his career Bobby completed intensive Business Programs at both Kellogg School of Management and the Wharton School of Business.

After 4 seasons with the Cowboys and 3 more spread across the Dolphins, Lions, and Patriots, he retired from the NFL and began his pursuit of an MBA. After being accepted to Wharton and other distinguished programs, Bobby elected to stay in Columbus and attend the nationally recognized Fisher College of Business. Bobby graduated with his MBA in 2015 with a specialization in Finance and Strategy. Bobby has always been involved in the business community in Central Ohio. He is an active real estate investor with holdings throughout the region as well as a number of operating companies that vary from hospitality to the service industry to Oil & Gas.

Since 2011 Carpenter has worked with 97.1 The Fan in Columbus as radio host, now leading Carpenter & Rothman from noon-3 PM daily. Bobby has also made numerous appearances on ESPN, B1G Network and the Fox News Channel (providing political commentary). He is currently cohosting ESPN Radio's Fantasy Football Focus show on Sundays, as well as providing color commentary for ESPN NCAA Football games.

In his efforts to continue feed his passion of helping young people and giving back, Bobby will soon be teaching Finance classes at the Fisher College of Business. The curriculum will be centered on his experience and expertise in Venture Capital and Small Business. Bobby is actively involved in such inspiring enterprises as The Buckeye Cruise for Cancer and serving on the board for The 2nd & 7 Foundation, which promotes literacy throughout the state by providing books and role models to second graders. Bobby currently resides in Columbus, Ohio with his wife, Cortney and their four children.

### **Dan Desko**

Dan is the cyber security practice leader at Schneider Downs. Dan is responsible for managing and leading a team of IT audit, security and risk professionals with diverse experience and skill sets for a wide range of clients. Dan is also responsible for project delivery, management and overall quality control. Dan currently serves numerous public and privately held firms in various capacities, covering a wide range of IT platforms and systems. Prior to Dan's career in audit and security, he worked in the technology departments of a Fortune 150 manufacturer and a Fortune 50 healthcare insurance provider. Dan is a seasoned and recognized presenter, speaker, and trainer on IT audit, risk, cybersecurity and other emerging technology risk topics. Dan has presented at numerous local and national ISACA, IIA and other association conferences and has significant experience in providing IT audit, risk and cybersecurity updates to Boards and Audit Committees.

## Speaker Biographies

(Continued)

### **Pamela Dolan, CPA**

Pam is a Supervising Project Manager with the Governmental Accounting Standards Board. Prior to joining the GASB, Pam worked for 20 years for the City of Spokane, Washington as their Director of Accounting, as well as in other roles including Acting City Treasurer and Chief Accountant. Prior to her time in Spokane, her professional work experiences included positions in higher education, private industry, and public accounting. Pam is a Certified Public Accountant, and is a member of the GFOA, AICPA, and the Washington Society of CPAs. She also previously served as an Executive Board member for the Washington Finance Officers Association. Pam attended Gonzaga University, graduating with honors with a Bachelors degree in Business Administration, majoring in Public Accounting.

### **Patrick J. Donadio, MBA, CSP, MCC**

Patrick Donadio, MBA, is a Certified Speaking Professional (CSP™), Master Certified Coach (MCC) and author of the book “Communicating with IMPACT”. He specializes in Business Communications and Leadership Development. Patrick has taught and coached two generations of leaders and their organizations showing them how his results-based IMPACT process can help them communicate with clarity, lead more effectively, present with power, increase sales/profits, build deeper relationships, and boost your overall performance/results.

Patrick has empowered audiences nationally and internationally and has trained thousands of people, in a vast array of industries, from Fortune 100 companies to associations and governmental organizations. Donadio has appeared on the same programs with renowned speakers as: Earvin “Magic” Johnson, LA Lakers point guard; Joan Lunden, former Good Morning America host; Roger Staubach, Dallas Cowboy’s Quarterback; Lou Holtz, Notre Dame Legend; George Will, ABC TV news analyst and Comedian Jeff Foxworthy.

Patrick has carefully taken his decades of experience and crafted a results-based process for “Communicating with IMPACT”. As a business communication coach, Donadio works with C-suite executives, leaders and Professional Services Providers to grow their business, improve communication/presentation skills, increase sales, and enhance their community image.

Donadio serves on the board of the National Speakers Association (NSA) and is one of only four people in the world to have earned both the Certified Speaking Professional (CSP™) designation from the NSA, and the Master Certified Coach (MCC) designation from the International Coach Federation (ICF), the highest distinction from both associations. As an educator, he has taught communications at the University of Notre Dame, The Weatherhead School of Management, The Ohio State University, and The John Glenn College of Public Affairs. Patrick received his Master’s in Business Administration from The Ohio University, graduated Summa Cum Laude with a Bachelor’s in Communications, and was a member of Phi Kappa Phi honor society.



## Speaker Biographies

(Continued)

### **Paul Fiorelli, J.D., M.B.A.**

Professor Paul Fiorelli is the current Co-Director of the Cintas Institute for Business Ethics at Xavier University. He was also selected to become part of an Ad Hoc Advisory Group to the United States Sentencing Commission, which reviewed Chapter 8 of the Federal Sentencing Guidelines regarding organizations. The Ad Hoc Advisory Group reported its recommendations to the United States Sentencing Commission on October 7, 2003. After minor revisions, these recommendations were sent to Congress on May 1, 2004 and became law on November 1, 2004.

Each year the Supreme Court, through the Supreme Court Fellows Commission, selects four individuals to work in different branches of the judiciary. Paul Fiorelli was selected as one of the 1998-1999 Supreme Court Fellows to work at the United States Sentencing Commission. During his fellowship year he researched and lectured on compliance and ethics issues, employee confidentiality questions, and how internal auditors can play a major role in compliance programs. He also received the “Thomas Clark Fellow Award” from Chief Justice William Rehnquist, and the 2007 International Compliance Award from the Society of Corporate Compliance and Ethics. In May of 2000 he was selected as a Senior Fellow for the Ethics Resource Center’s Fellow’s Program.

Professor Fiorelli received both his law and M.B.A. degrees in 1981, has taught at Xavier University since 1983 and has been a tenured, Full Professor since 1994. He has received the following teaching awards: (1) the Dean’s Award for Teaching Excellence in 2003, 2005 and 2006, (2) Teacher of the Year for the entire Williams College of Business in 1995 and 1997, (3) the Teacher of the Year for Executive MBA's in 1992, 1997 and 1999, and (4) the Lamp of Knowledge Teaching Award for the General Electric MBA program in 2002.

Professor Fiorelli has researched, lectured, and written extensively on the Federal Sentencing Guidelines and has completed a research grant regarding the Guidelines, funded by the Institute of Internal Auditors - Research Foundation. The outcome of the research has been published as a book entitled, “The Federal Sentencing Guidelines: Guidelines for Internal Auditors”. Professor Fiorelli has also authored or co-authored, numerous articles published in legal and business journals including the Wake Forest Law Review, Michigan State Law Review, Journal of Corporation Law, Albany Law Review, Boston College Environmental Affairs Law Review, Internal Auditor and Business Horizons. These articles have been cited in law journals from Harvard, University of Chicago, Stanford, and Columbia.

Professor Fiorelli actively consults in the area of business ethics and has provided workshops and presentations to groups and companies, including: AK Steel, AIG, ALICO, Association of College and University Auditors, Bell-Textron Helicopter, BP, Cinergy, the Conference Board, the Defense Industry Initiative, Eli Lilly & Co., Ethics and Compliance Officer Association, Ethics Resource Center, Fifth Third Bank, Fort Washington Investment Advisors, General Dynamics, Great American Insurance Company, Harris Corporation, Honda of America, Marathon Petroleum, Mead-Westvaco, Microsoft, Northrop Grumman, the Ohio Society of CPAs, Sears, Society of Corporate Compliance and Ethics, Toyota, the Practicing Law Institute, US Oncology, Wal-Mart, and Western-Southern Life Insurance.

## Speaker Biographies

(Continued)

### **Michael P. Glynn, CPA, CGMA**

Michael P. (Mike) Glynn is a Senior Technical Manager in the AICPA Audit and Attest Standards Team. In this capacity, Mike serves as the staff liaison to the Accounting and Review Services Committee (ARSC). In addition, Mike supports the activities of Auditing Standards Board (ASB) and its subcommittees by assisting members in drafting and deliberating authoritative professional standards and interpretations.

Prior to joining the Audit and Attest Standards Team, Mike was a technical manager in the AICPA SEC Practice Section (SECPS). In that capacity, Mike supported the Quality Control Inquiry Committee (QCIC) by participating in deliberations of QCIC cases and participating in meetings with the Securities and Exchange Commission regarding the SEC's oversight of the self-regulatory process. Prior to joining the SECPS, Mike was a technical manager in the AICPA Professional Ethics Division.

Prior to joining the AICPA in April 1998, Mike worked at Ernst & Young LLP in New York.

Mike also serves as a member of the New York State Society of CPAs' Accounting and Review Services Committee. Mike is a graduate of Pace University with a BBA in public accounting.

### **Dennis Graul**

Dennis Graul is an Investigator for Auditor of State Dave Yost's Public Integrity Assurance Team. The Public Integrity Assurance Team is responsible for conducting limited scope fraud and investigative audits of state and local government subdivisions to examine allegations of fraud, theft, and/or misappropriation involving public funds. Dennis was initially hired to lead the criminal investigation of the Columbus City School District's data manipulation. During his time with the Auditor of State's office, Dennis has also worked numerous investigations, including the Franklin County Board of Elections, the Village of Mt. Sterling, and been part of the team who examined the State of Ohio's Medical Marijuana program. Dennis began his employment with the Auditor of State's office in February 2013, a short time after his retirement from the City of Columbus Division of Police where he served for 32 years.

### **Dawn Hays**

Dawn has over seventeen years of experience as an employer-side litigation attorney and currently serves as General Counsel to Employers Resource Association. While practicing, Dawn advised Fortune 500 companies and middle market clients in all areas of employment law, including restrictive covenants, severance agreements, ADEA, ADA, FLSA, Title VII, FMLA, COBRA, HIPAA, and EPA. Dawn also represented parties before arbitrators, administrative agencies, and is admitted to practice before the Ohio Supreme Court, the Sixth and Eleventh Circuit Courts of Appeal and the Supreme Court of the United States. Additionally, Dawn frequently advised employers on litigation avoidance strategies, presented on a variety of labor and employment law issues, and taught continuing legal education courses.

At ERA, Dawn trains in areas of leadership, communication, and employment law. Additionally, Dawn works with members to identify training and consulting needs. Among her accomplishments, Dawn was voted an Ohio Super Lawyer Rising Star in the 2005-2012 editions of Law & Politics magazine. She was also awarded the 40 Under Forty award by Business First and the Community Award from the Ohio Community Development Finance Fund. Dawn previously served in the Signal Corps of the US Army and graduated, summa cum laude, from Youngstown State University. She then earned her law degree from the Ohio State University Moritz College of Law in 2001.



## Speaker Biographies

(Continued)

### **Megan Kilgore**

Megan Kilgore was elected City Auditor of Columbus, Ohio, on November 7, 2017 and took office on January 1, 2018. The Office of the City Auditor includes the divisions of income tax, financial reporting, debt management, accounting and operations, payroll services, and financial systems for the City of Columbus.

Prior to elected office, Kilgore was a municipal advisor with H.J. Umbaugh & Associates in Columbus, Ohio. Kilgore's practice concentrated on providing assistance to cities, counties, utilities, school districts, and economic development districts, particularly with financing transactions.

Kilgore earned a bachelor's degree from The Ohio State University and a master's degree in public administration (MPA) from Northwestern University. Kilgore is an adjunct professor at the John Glenn College of Public Affairs at the Ohio State University, where she teaches a graduate-level course in public finance. Kilgore is also a frequent speaker at industry conferences around the Midwest. She is the founder of Ohio Women in Public Finance. She is a recipient of The Bond Buyer's "Rising Star" Award, a Women for Economic Leadership and Development (WELD) Women You Should Know Honoree, a member of Columbus Business First magazine's "40 Under 40" list, a recipient of the Women in Public Finance's Rising Star Award, and a Columbus Alive Person to Watch.

### **Lizz Lewis**

Mrs. Lewis oversees the Legislative and Policy Affairs Department which serves as the liaison between the Treasurer's office and General Assembly. The department also identifies, researches, and develops policy positions and initiatives affecting the Treasurer's office. Prior to arriving at the Treasurer's office, Lizz worked for former House Speaker, William G. Batchelder. She graduated with a Bachelor of Arts in Political Science from Kent State University.

### **Stacie Massey**

Stacie Massey is a State Accounting Manager 3 for the Ohio Office of Budget and Management (OBM). In her current role, she serves as the lead in Ohio's Enterprise Grants efforts to include the implementation of an Enterprise Grants Management System and coordinating a grants management community of practice. Stacie previously worked for the Ohio Department of Public Safety, Ohio Emergency Management Agency as an Administrative Officer over the Administration Division. In her role, she was responsible for Finance and Grants Administration. Other experience includes work as an Assistant Auditor for the Ohio Auditor of State and an Internal Auditor for the Ohio Department of Public Safety. She has a Bachelor of Science in Accounting from The Ohio State University and a Master's in Business Administration from Ashland University. She is a member of the National Grants Management Association and the Central Ohio Chapter of the Association of Government Accountants.

### **Nancy Orben**

Nancy is a CPA and Senior Manager at Blue & Co., a regional CPA firm. She is a Certified Bitcoin professional and is the accountant and business advisor for a cryptocurrency mining operation. She has attended D4C – Day for Crypto, a symposium of international ICO experts, Blockchain Workshop for Women as part of Blockchain week in NYC and spoken at various seminars and events about introductory level blockchain topics. Nancy specializes in accounting software and related consulting. She works with a variety of accounting software including Sage, QuickBooks and industry software for construction, manufacturing and non-profits. Nancy is advanced certified and/or certified in all QuickBooks software. She was selected as Insightful Accountant's 2017 QuickBooks Desktop ProAdvisor of the year.

## Speaker Biographies

(Continued)

### **Don Owens**

As Shareholder of our Risk Advisory Services practice for the Columbus office, Don delivers internal audit, SOX 404, forensic and other critical risk management services to our clients, which include both for-profit and not-for-profit organizations. His career spans more than 30 years in the profession. He also conducts training seminars on the topic of effective risk management for professional organizations and companies in various business sectors. Prior to joining Schneider Downs, Don worked for a regional builder where he headed the corporate risk management function and had direct responsibility for evaluating all business unit processes and providing the audit committee with recommendations to improve both controls and operations. For a span of eight years, Don was with the Advisory Services practice of a Big Four firm. As a Director with the firm, he was responsible for managing national and multinational engagements. Additionally, Don was a member of the quality advisory group with this firm, conducting research on the internal audit profession as well as its standards and authoritative materials and advising on needed changes to policies, procedures and guidance of the firm. He performs similar activities at Schneider Downs. Don has been a key member of the engagement teams providing professional services to the following governmental entities: Ohio Bureau of Workers' Compensation, Ohio Department of Development, Solid Waste Authority of Central Ohio and the Ohio Insurance Liquidators. In addition, Don is a frequent speaker for the Association of Government Accountants.

### **Kinney Poynter**

Kinney Poynter is the Executive Director for the National Association of State Auditors, Comptrollers, and Treasurers (NASACT). In this capacity, he is responsible for the overall operations of NASACT as well as the programs of the National Association of State Comptrollers and National State Auditors Association. NASACT is a professional organization whose mission is to assist state leaders to enhance and promote effective and efficient management of governmental resources. Kinney has been with NASACT since 1989, previously serving as the association's Deputy Director and various other positions.

In addition to his experience with NASACT, he has been a partner of a local public accounting firm in Lexington, Kentucky, and a principal auditor with the Kentucky Auditor of Public Accounts, where he conducted financial, performance, and investigative audits on state agencies and local governments. While in public practice, he performed single audits on various nonprofit organizations.

Kinney has BS and MS degrees in accounting from the University of Kentucky. He is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants, where he served on the AICPA Council from 2009 - 2012. He is also a member of the Kentucky Society of Certified Public Accountants, where he has served as chairman of the Governmental Accounting Committee. Kinney has served as an instructor domestically and internationally on a variety of governmental accounting and auditing issues.

### **Dr. Charles T. Saunders**

Dr. Charles T. Saunders earned a Ph.D. (2011) and an MA (2006) in Workforce Development and Education, and an MBA (1987), all from The Ohio State University. He earned a BA from Wittenberg University in 1971. Dr. Saunders is a Certified Internal Auditor, a CPA (Ohio, inactive), and a Certified Fraud Examiner. He holds a Certificate in Control Self-Assessment and a Certificate in Risk Management Assurance. Dr. Saunders also completed the Executive Business Communication Certificate at OSU's Fisher College of Business in 2012. Dr. Saunders has over 25 years of experience as an internal auditor with American Electric Power, and he is a veteran of the U. S. Air Force.

## Speaker Biographies

(Continued)

### **Thomas Skoog**

Tom is Principal at Blue & Co., and a 30 year IT risk and controls professional with extensive experience in cyber security, business continuity planning, and IT compliance, serving the needs of multiple industries including financial services, healthcare, retail, manufacturing, and government. Prior to joining Blue & Co., Tom founded and managed Technology Risk Consultants (TRC), an IT risk consulting firm working with closely held businesses. Prior to founding TRC, he was a Principal (non-CPA Partner) at KPMG, spent eight years at Arthur Andersen and six years working within IT security in the retail industry. He has assisted many companies with the implementation and testing of IT internal controls, improving cyber security postures, implementing business continuity plans, and designing controls within ERP systems.

### **Donna Storay**

Ms. Storay earned an MBA (2005) from Rockhurst University (2005). She is a CPA (Missouri), and has professional experience in the banking, telecommunications, and public accounting industries. She is an adjunct instructor at Franklin University, and teaches a graduate level course in Enterprise Risk Analysis and Management in Franklin's Master of Science in Accounting program.

### **Scott Wiley**

Scott Wiley provides the executive vision for one of the nation's top accounting associations. He leads a team of 40+ professionals that create and deliver innovative advocacy, education and business solutions for 85,000 CPAs and accounting professionals working in businesses of every size and sector across Ohio.

Since 2013, Wiley has repositioned the association to deliver greater member value in a fast-moving business environment. He has refocused staff resources, products and services and in 2016, launched a new mission, vision and brand. It reflects OSCPA's commitment to advance and diversify the accounting profession and support members as Ohio's top strategic financial advisors.

He sets the association's bold annual advocacy agenda, collaborating with government and CPA leaders to advance tax and regulatory changes that benefit Ohio's economy and improve its business environment.

He chaired the board of the American Society of Association Executives from 2016-2017. He is also a member of the American Institute of CPA's, U.S. Chamber of Commerce Corporate Leadership Advisory Board, and the Fisher College of Business Advisory Board of The Ohio State University.

Scott holds a B.A. in Communication from the State University of New York at Oswego. He resides in Powell, Ohio with his wife and children.

### **Chris Wood**

Chris Wood has over 35 years of experience as a practitioner in big four and regional public accounting firms, industry and a private consulting practice. He is currently Chief Financial Officer for manufacturing companies with plants in Georgia, Texas, Alabama, Tennessee and Ohio.

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