



58th Annual County Finance School

May 1-3, 2024 Turning Stone Resort, Verona, NY



Sponsored by:

NYS Association of Counties
Office of the State Comptroller
NYS Treasurers and Finance Officers Association



AGENDA

WEDNESDAY, MAY 1, 2024

8:00 a.m.-5:00 p.m. Cypress Ballroom Foyer
Registration

9:00 a.m.-10:30 a.m. Cypress Ballroom
Albany Update

10:30 a.m.-10:45 a.m. Cypress Ballroom Foyer
Coffee Break

10:45 a.m.-12:00 p.m. Cypress Ballroom
The Business of Cybercrime

12:00 Noon -1:30 p.m. Cypress Ballroom
Luncheon

1:30 p.m.-2:45 p.m. Cypress Ballroom
Readying for U.S. Treasury Desktop Reviews *Track A*

1:30 p.m.-2:45 p.m.
Developing Diversified Partnerships *Track B*

2:45 p.m.-3:15 p.m. Cypress Ballroom
Afternoon Break

3:15 p.m.-4:30 p.m. Cypress Ballroom
Establishing and Accounting For Reserves *Track A*

3:15 p.m.-4:30 p.m. Cypress Ballroom
Keys to Successful Financial Cost Recovery for Disasters: FEMA Public Assistance Program *Track B*

6:00 p.m.-8:00 p.m. Cypress Ballroom
Food, Drinks, and Music!

THURSDAY, MAY 2, 2024

8:00 a.m.-5:00 p.m. Cypress Ballroom Foyer
Registration

8:00 a.m.-9 a.m. Cypress Ballroom
General Breakfast

8:00 a.m.-9:15 a.m. Cypress Ballroom
NYS County Treasurers & Finance Officers Association
Breakfast Business Meeting (members only)

9:15 a.m. - 10:30 a.m. Cypress Ballroom
Leveraging the Full Potential of Artificial Intelligence

10:30 a.m.-11:00 a.m. Cypress Ballroom Foyer
Coffee Break

11:00 a.m.-12:15p.m. Cypress Ballroom
Developing An Effective Fund Balance Policy *Track A*

11:00 a.m.-12:15 p.m. Cypress Ballroom
GASB/Accounting Update *Track B*

12:15 p.m.-1:15p.m. Cypress Ballroom
Awards Luncheon

1:45 p.m.-3:00 p.m. Cypress Ballroom
Internal Controls and Fraud Risks *Track A*

1:45 p.m.-3:00 p.m. Cypress Ballroom
Building a Consolidated Finance Department *Track B*

3:00 p.m.-3:30 p.m. Cypress Ballroom Foyer
Afternoon Break

3:30 p.m.-4:45p.m. Cypress Ballroom
New York State and Local Retirement System Update

FRIDAY, MAY 3, 2024

7:30 a.m. - 8:30 a.m. Cypress Ballroom
Continental Breakfast

8 a.m. - 9:15 a.m. Cypress Ballroom
Ethics for County Finance Officers

9:30 a.m. - 11:45 a.m. Cypress Ballroom
Real Property Tax Roundtable

**Agenda Subject to Change*

CPE Credits: If you are participating in CPE qualifying sessions for CPAs, you must sign attendance sheets at the workshops to receive CPE credits. In addition, CPE forms must be filled out and returned to the Office of the State Comptroller. All Finance School workshops are CPE eligible.

NYSAC County Government Institute Credits: Participants will earn 4 elective & 1 continuing education credit in the NYSAC County Gov-

AGENDA

WORKSHOPS

Albany Update

Representatives from NYSAC and OSC will provide an update on the State budget, legislative priorities, and other issues and concerns impacting counties. *(Wednesday, 5/1/24, 9:00 a.m. – 10:30 a.m.)*

The Business of Cybercrime

NYSTEC will take you into the thriving business of cybercrime. Cyber expert Rob Zeglen will discuss the best practices business model used and why cybercrime is recession proof and still growing. Steps will be shared on how your county can understand risk posture and establish controls to protect against cybercrime impacting your financial systems. *(Wednesday, 5/1/24, 10:45 a.m. – 12:00 p.m.)*

Developing Diversified Partnerships

Managing millions of dollars of taxpayer funds can be a daunting task. This workshop will help both new and experienced county finance officials understand how partnerships can help build your knowledge and confidence in the full range of county investment options and improve your returns. *(Wednesday, 5/1/24, 1:30 p.m. – 2:45 p.m.)*

Obligating, Spending & Ready for U.S. Treasury Desktop Reviews – Tales, Tactics & Tying Together Your Federal COVID-19 Fund Spending with Eligible Uses

The runway for obligating Coronavirus State and Local Fiscal Recovery Funds (SLFRF) is shortening as U.S. Treasury OIG continues its desktop reviews of Coronavirus Relief Fund and Emergency Rental Assistance, and other COVID-19 monies. Exciting times. This session will discuss creative approaches that states and counties nationally are using to obligate and spend their SLFRF on time and in line, along with tactics for documenting dollars spent to eligible uses that can do the talking come desktop review time. *(Wednesday, 5/1/24, 1:30 p.m. – 2:45 p.m.)*

Keys to Successful Financial Cost Recovery for Disasters: FEMA Public

Assistance Program Documentation is the key to success in disaster finance issues. Eligible Subrecipients are responsible for establishing and maintaining accurate records of events and expenditures related to disaster recovery work for which FEMA assistance is essential. The documentation describes the “who, what, when, where, why, and how much” for each item of cost. These records become the basis for recovering your final project costs. This training will help staff with a role in documenting financial cost recovery following a disaster to organize required financial and administrative documentation and prepare for an audit on the use of disaster assistance funds. Learn how to reduce or eliminate audit findings related to eligible use of funds and to understand documentation retention requirements. *(Wednesday, 5/1/24, 3:15 p.m. – 4:30 p.m.)*

WORKSHOPS

Establishing and Accounting for Reserves

Properly established reserves can provide many benefits to municipalities. This session will assist local officials in understanding the purpose, benefits, and proper use of reserves. We will discuss commonly used reserves, the distinction between accounting and legal reserves, and the accounting treatment for reserves. *(Wednesday, 5/1/24, 3:15 p.m. – 4:30 p.m.)*

Leveraging the Full Potential of Artificial Intelligence

Join experts as they discuss the utilization of AI government financial management and how it can significantly improve the effectiveness and efficiency of processes and provide agencies with valuable insights to support decision-making. Generative AI allows agencies to focus on higher-value activities, promotes continuous improvement, and ultimately enhances the value they deliver to clients and stakeholders. Learn how this innovative technology can be an asset to your county's financial systems. *(Thursday, 5/2/24, 9:15 a.m. – 10:30 a.m.)*

Developing an Effective Fund Balance Policy

Fund balance is a principal element of a municipality's financial condition. This session will explain factors to consider when determining a reasonable amount of fund balance, methods for using unrestricted fund balance for maintaining a balanced budget, and the need for an effective fund balance policy. *(Thursday, 5/2/24, 11:00 a.m. – 12:15 p.m.)*

GASB/Accounting Update

Join us and hear from accounting experts for an overview of emerging accounting and financial reporting issues facing counties today, including the latest information on GASB rules. *(Thursday, 5/2/24, 11:00 a.m. – 12:15 p.m.)*

Internal Controls and Fraud Risks

Are your controls helping or hurting your organization? How can you effectively assess and mitigate risks and make a positive impact on your external audit? Join us to answer these important financial questions and more. *(Thursday, 5/2/24, 1:45 p.m. – 3:00 p.m.)*

Building a Consolidated Finance Department

In this workshop, county finance leaders will share their experience with successfully consolidating county finance departments. The discussion will include hurdles they overcame, how they managed the change, their goals, and outcomes. *(Thursday, 5/2/24, 1:45 p.m. – 3:00 p.m.)*

WORKSHOPS

New York State and Local Retirement Systems Update

A representative from the State Comptroller's Office will provide an update on the New York State and Local Retirement System. (*Thursday, 5/2/24, 3:30 p.m. – 4:45 p.m.*)

Ethics for County Finance Officers

Local officials are held to a high standard of ethical conduct and need to avoid even appearances of impropriety. It is important that officials understand the laws governing this area. This session will provide an overview of Article 18 of the General Municipal Law and the requirement for local codes of ethics. (*Friday, 5/1/24, 8:00 a.m. – 9:15 a.m.*)

Real Property Tax Roundtable

There are bills pending in the State Legislature that could (and will) alter Real Property Tax Laws in New York. In Rem continues to be a rapidly evolving topic. Learn the latest updates on how these changes may impact county real property tax operations now and, in the future. (*Friday, 5/1/24, 9:30 a.m. – 11:45 a.m.*)

Registration Now Open!

You may register for the County Finance School **online** by clicking on the link below. This year's registration fee is \$225. *Please note that the increased registration rate reflects the significant food cost increases imposed by hotels. NYSAC does not benefit from the increase in any way. The pre-registration deadline is April 22nd.*

Link: <https://1.cventevents.com/FinSchool24>

(You can also access this link on the NYSAC website under Events/Finance School at www.nysac.org) If you are not a county official, please visit <https://www.nysac.org/education-events/marketing-opportunities/>.

Book Your Hotel Room Today!

We expect a larger than normal turnout for this conference as the new location will draw great interest. Please book your hotel needs NOW so that you do not get closed out of our room rate.

The cut off date for reservations is April 5th but can sell out early if the demand is high.

The conference rate is \$199 per person, per night. If you want tax exemption you must bring your tax paperwork with you upon check-in.

Call 1-800-771-7711 and identify yourself as being with the NYS Association of Counties or the NYS Counties 58th Annual County Finance School.

We've **MOVED!**

After 30 years at the Sheraton Syracuse University Hotel, we're pleased to announce that the County Finance School has a new home at the Turning Stone Resort in Verona, New York (Oneida County). Syracuse University has decided to turn the hotel into a student dormitory, which required us to move the conference to a new location.