

AGENDA



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*New York State Association of Counties
Office of the State Comptroller
NYS County Treasurers and Finance Officers Association*

57th Annual County Finance School

May 3 - 5, 2023

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Finance School Sponsors***

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Webster Bank
Workday



Join us on the evening of May 4, 2023 @ Dinosaur BBQ (246 W Willow St, Syracuse, NY 13202) for some great food and networking. The bus will depart from the front entrance of the Sheraton Syracuse University Hotel at 5:30 p.m. and will make continuous loops until 10:00 p.m.

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57TH ANNUAL COUNTY FINANCE SCHOOL

WEDNESDAY, MAY 3, 2023

8:00 a.m.-5:00 p.m. Upper Lobby Foyer
Registration

9:00 a.m.-10:30 a.m. Comstock A/B/C
Albany Update

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BANK OF AMERICA 

10:30 a.m.-10:45 a.m. Upper Lobby Foyer
Coffee Break

10:45 a.m.-12:00 p.m. Comstock A/B/C
**New York State & Local
Retirement Systems Update**

12:00 Noon -1:30 p.m. Regency B/C
Luncheon

1:30 p.m.-2:45 p.m. Comstock A
Ethics **Track A**

1:30 p.m.-2:45 p.m. Comstock B/C
Protecting Public Funds Deposits **Track B**

2:45 p.m.-3:15 p.m. Upper Lobby Foyer
Afternoon Break

3:15 p.m.-4:30 p.m. Comstock A
GASB Update **Track A**

3:15 p.m.-4:30 p.m. Comstock B/C
**Stopping the Scammers:
Bank Fraud and Scam Protection** **Track B**

Sponsored by:



5:00 p.m.- 6:00 p.m. Upper Lobby Bar
Reception

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6:00 p.m.- 8:00 p.m. Regency B/C
Dinner & DJ

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THURSDAY, MAY 4, 2023

8:00 a.m.-5:00 p.m.

Registration

Upper Lobby Foyer

8:00 a.m.-9 a.m.

General Breakfast

Regency B/C

8:00 a.m.-9:15 a.m.

NYS County Treasurers & Finance Officers Association

Breakfast Business Meeting *(members only)*

Regency A

9:15 a.m. - 10:30 a.m.

How to Create a Better Annual Budgeting Process Using Technology

Comstock A/B/C

10:30 a.m.-11:00 a.m.

Coffee Break

Upper Foyer Lobby

11:00 a.m.-12:15p.m.

OSC Audits: Common County Audit Findings

Comstock A
Track A

11:00 a.m.-12:15 p.m.

ARPA Update

Comstock B/C
Track B

12:15 p.m.-1:15p.m.

Awards Luncheon

Regency B/C

Speaker:

Hon. Tom DiNapoli

NYS Comptroller

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1:45 p.m.-3:00 p.m.

Maximizing Interest Earnings And Putting Cash to Work

Comstock A
Track A

1:45 p.m.- 3:00 p.m.

Preparing for OIG Pandemic Recover Desktop Reviews: Are Your Ready?

Comstock B/C
Track B

3:00 p.m.-3:30 p.m.
Afternoon Break

Upper Foyer Lobby

3:30 p.m.-4:45p.m.

Comstock A/B/C

Update on Hennepin County Supreme Court Case and Other In Rem Proceedings

5:30 p.m. - 9 p.m.
Hotel Entrance

Reception and Dinner at Dinosaur BBQ

Continuous shuttle bus loop from hotel to Dinosaur BBQ and back starting at 5:30pm, running until 9pm

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FRIDAY, MAY 5, 2023

7:30 a.m. - 8:30 a.m.

Comstock A/B/C

Continental Breakfast

8 a.m. - 9:15 a.m.

Comstock A/B/C

Developing and Effective Fund Balance Policy

9:30 a.m. - 11:45 a.m.

Comstock A/B/C

Real Property Tax Roundtable

~ Conference Adjourns ~



WORKSHOP DESCRIPTIONS

*Please note that all workshops are
CPE credit eligible*

Albany Update

Representatives from NYSAC will provide an update on the State budget, legislative priorities, and other issues and concerns impacting counties. (Wednesday, 5/3/23, 9:15 a.m. - 10:30 a.m., Comstock A/B/C)

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Welcome:

BANK OF AMERICA 

Hon. Andrew Jarosh

Saratoga County Treasurer
President, NYS Treasurers and Finance
Officers Association

Speaker:

Stephen J. Acquario

Executive Director
NYSAC

Moderator:

Mark LaVigne PhD

NYSAC Deputy Director

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. (Wednesday, 5/3/23, 10:45 a.m. - 12:00 p.m., Comstock A/B/C)

Speaker:

Colleen C. Gardner

Executive Deputy Comptroller
Division of Retirement Services
Office of the State Comptroller

Moderator:

Dave Lucas

Director, Finance & Intergovernmental Affairs
NYSAC

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.

(Wednesday, 5/3/23, 1:30 p.m. – 2:45 p.m., Comstock A)

Speaker:

Mark Stevens

Supervising Attorney
Division of Legal Services
Office of the State Comptroller

Protecting Public Funds Deposits

This session will present a timely refresher on protecting public funds deposits, including review of best practices, FDIC insurance coverage, and collateral options available to Counties. *(Wednesday, 5/3/23, 1:30 p.m. – 2:45 p.m., Comstock B/C)*

Speaker:

Carol B. Mark

Executive Director - Government Banking
J. P. Morgan

Moderator:

Jeanette Stanziano

Director of Education & Training
NYSAC

GASB 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.

(Wednesday, 5/3/23, 3:15 p.m. – 4:30 p.m., Comstock A)

Speakers:

Matt Montalbo

Partner, Drescher & Malecki LLP

Carl Widmer

Partner
Drescher & Malecki LLP

Nick Patronik

Manager
Drescher & Malecki LLP

Moderator:

Jeanette Stanziano

Director of Education & Training
NYSAC

Stopping the Scammers: A Look Inside Bank Fraud Detection and Scam Prevention

This workshop will detail increasing incidents and attempts at instructional and fraud permeating the banking environment and cyber-related attacks. Finance officials and banks can work together to increase fraud identification and prevent scams. Officials from KeyBank's Enterprise Fraud Services will provide an overview of new forms of financial fraud county leaders should be aware of, and tips for county and financial services leaders in the challenging task of fraud and cyber protection. (Wednesday, 5/3/23, 3:15 p.m. – 4:30 p.m., Comstock B/C)

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Speaker:

Amanda Dercole

Fraud Case Analysis Senior Mgr.
KeyBanc Capital Markets Inc.

How to Create a Better Annual Budgeting Process Using Technology

The annual budget is the foundation of all county operations. Unfortunately, the tools most county governments are using results in a workflow that is often scattered, disjointed, and error-prone. This workshop will provide best-practices used by other county governments to create a more efficient annual budgeting process and examine how modern technology can help save time for all officials involved.

(Thursday, 5/4/23, 9:15 a.m. – 10:30 a.m.,
Comstock A/B/C)

Speaker:

Robert Battaglia

Senior Account Executive
ClearGov

Moderator:

Mark LaVigne PhD

Deputy Director, NYSAC

ARPA Update

When ARPA funds were first enacted into law it seemed like there was a lot of time to plan and spend the funds. Now we are less than two years away from the first cliff to obligate all funding and shortly thereafter the funds must be spent and accounted for under Treasury's rules. Hear the latest updates on how counties plan to invest these funds, the latest Treasury rulings and whether Congress might intervene and claw back unobligated funds.

(Thursday, 5/4/23, 11:00 a.m. – 12:15 p.m.,
Comstock B/C)

Speakers:

Paige Mellerio

Associate Legislative Director
NACo

Moderator:

Dave Lucas

Director, Finance & Intergovernmental Affairs
NYSAC

OSC Audits: Common County Audit Findings

While OSC auditors may review financial activities, our audits often focus on whether a local government is performing activities in line with established criteria. In this session we will discuss several examples of OSC audits to illustrate the various scope areas auditors may review, some specific audit findings, and our

recommendations. (Thursday, 5/4/23, 11:00 a.m. – 12:15 p.m., Comstock A)

Speakers:

William Naylor

Auditor 2, Division of Local Government and School Accountability, Office of the State Comptroller

Preparing for OIG pandemic recovery desktop reviews Are you ready?

OIG has begun desktop review procedures to evaluate grantees' documentation supporting the use of the COVID-19 economic relief program funding it oversees, including assessing the risk of unallowable use of funds. These programs include the Coronavirus Relief Fund (CRF) and Emergency Rental Assistance Program (ERA1), for which OIG has begun desktop review procedures, as well as the Coronavirus State and Local Fiscal Recovery Funds (SLFRS), Capital Projects Fund (CCPF), Homeowner Assistance Fund (HAF), and State Small Business Credit Initiative (SSBC), for which desktop reviews are expected to come.

(Thursday, 5/4/23, 1:45 p.m. – 3:00 p.m., Comstock B/C)

Speaker:

Jeffrey J. Thomas, JD

Director
KPMG LLP - Advisory Services

Moderator:

Dave Lucas

Director, Intergovernmental Affairs & Finance
NYSAC

Maximizing Interest Earnings and Putting

Cash to Work Learn the latest trends of a well-run Treasury Department and how your peers are leveraging liquidity data to optimize their cash management operations. The themes of

this presentation will include cash flow forecasting, stress testing, and how to evaluate your banking relationship in a rising rate environment. Attendees will learn how future liquidity forecasting, in conjunction with cash flow analyses, can prepare your entity for upcoming cash needs, investment opportunities, and meeting reporting requirements. (Thursday, 5/4/23, 1:45 p.m. – 3:00 p.m., Comstock A)

Speakers:

William Cherry

Director, Public Partnerships
three + one

Alex DeRosa

Relationship Specialist - Team Lead
three + one

Michael Abbott

Relationship Analyst
three + one

Update on Hennepin County Supreme Court Case and Other In Rem Proceedings

Speakers will walk through an amicus submitted on behalf of NACo, National League of Cities, International Municipal Lawyers Association, and Government Finance Officers Association. Additional thoughts will be provided on the Hennepin County U.S. Supreme Court oral arguments and other In Rem proceedings in New York. (Thursday, 5/4/23, 3:30 p.m. – 4:45 p.m., Comstock A/B/C)

Speaker:

Paige Mellerio

Associate Legislative Director
NACo

Stephen D. Button Esq.

County Attorney
St. Lawrence County

Moderator:

Dave Lucas

Director, Finance & Intergovernmental Affairs
NYSAC

Developing an Effective Fund Balance Policy

Fund balance is an important 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.

(Friday, 5/5/23, 8:00 a.m. – 9:15 a.m., Comstock A/B/C)

Speaker:

Ingrid Otto

Auditor 2, OSC Division of Local Government and School Accountability

Moderator:

Hon. Michael G. Diskin

County Treasurer
Essex County

Real Property Tax Roundtable

There are numerous bills pending in the State Legislature that could (and will) alter Real Property Tax Laws in New York. The latest updates on how this may impact county real property tax operations now and, in the future, will be discussed. (Friday, 5/5/23, 9:30 a.m. – 11:45 a.m., Comstock A/B/C)

Speakers:

Richard M. Beers, Jr.

Partner
Phillips Lytle LLP

Joseph K. Gerberg

Associate Counsel
New York State Office of Real Property
Tax Services

Moderator:

Hon. Michael G. Diskin

County Treasurer
Essex County

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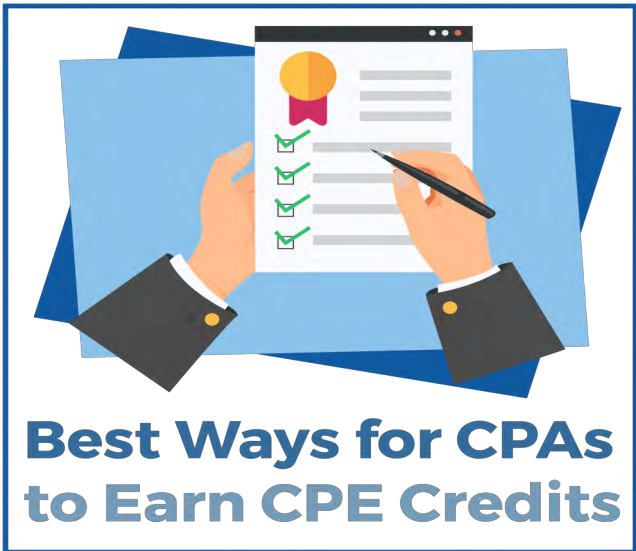
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Best Ways for CPAs to Earn CPE Credits

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 except keynote sessions.

County Government Institute

Credits: Participants will earn 4 elective & 1 continuing education credit in the County Government Institute for full conference attendance.

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- Stephen J. Acquario, NYSAC, Executive Director




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Saratoga County Treasurer, President

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