

AGENDA



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

56th Annual County Finance School

May 11 - 13, 2022

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Finance School Sponsors***

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Join us on the evening of May 12, 2022, at Dinosaur BBQ for great food, fun and networking. The bus will depart from the front entrance of the Sheraton Syracuse University Hotel at 5:45 p.m. and will make continuous loops until 10:00 p.m.

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56TH ANNUAL COUNTY FINANCE SCHOOL

WEDNESDAY, MAY 11, 2022

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

Registration

Upper Lobby Foyer

9:00 a.m.-10:30 a.m.

Albany Update

Comstock A/B/C

10:30 a.m.-10:45 a.m.

Coffee Break

Sponsored by: **Broome County
Purchasing Alliance**

Upper Lobby Foyer

10:45 a.m.-12:00 p.m.

Increasing Your Counties Cyber Security Readiness

Comstock A/B/C

12:00 Noon -1:30 p.m.

Luncheon

Speaker:

Hon. Tom DiNapoli

NYS Comptroller

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BANK OF AMERICA 

1:30 p.m.-2:45 p.m.

Ethics for County Finance Officers **Track A**

Comstock A

1:30 p.m.-2:45 p.m.

Make Your Procurement Process Work Smarter, Not Harder **Track B**

Comstock B/C

2:45 p.m.-3:15 p.m.

Afternoon Break

Upper Lobby Foyer

3:15 p.m.-4:30 p.m.

Internal Controls for County Operations

Comstock A
Track A

3:15 p.m.-4:30 p.m.

Accounting and GASB Update **Track B**

Comstock B/C

5:30 p.m.– 8:00 p.m.
Reception & Dinner
Sponsored by

Regency B/C



THURSDAY, MAY 12, 2022

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.
**New York State and Local
Retirement Systems Update**

Comstock A/B/C

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EQUITABLE

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

Upper Foyer Lobby
Sponsored by: **Broome County
Purchasing Alliance**

11:00 a.m.-12:15p.m.
**Exploring Healthcare Savings
Through Medicare Advantage Plans**

Comstock A
Track A

11:00 a.m.-12:15 p.m.
**Tracking and Accounting for
Funds From ARPA and Other
Federal Programs**

Comstock B/C
Track B

12:15 p.m.-1:45p.m.
Annual Awards Luncheon

Regency B/C

1:45 p.m.-3:00 p.m.
**The Benefits of Advanced
Liquidity Management**

Comstock A
Track A

1:45 p.m.– 3:00 p.m.
Sales Tax Update

Comstock B/C
Track B

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

Upper Foyer Lobby

Afternoon Break

3:30 p.m.-5:00 p.m.

Comstock A

Paying the Engineers: Preliminary Expenses, Additional Costs, and Debt Issuance *Track A*

3:30 p.m.-5:00 p.m.

Comstock B/C

The Ins and Outs of Solar PILOTS *Track B*

5:45 p.m. - 10 p.m.

Hotel Entrance

Reception and Dinner at Dinosaur BBQ

Continuous shuttle bus loop from hotel to Dinosaur BBQ and back starting at 5:45pm, running until 10pm

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FRIDAY, MAY 13, 2022

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

Comstock A/B

Continental Breakfast

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

Comstock A/B

Establishing and Accounting For Reserves

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

Comstock A/B

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, 5/11/22, 9:00 a.m. - 10:30 a.m., Comstock A/B/C)*

Welcoming Remarks:

Hon. Nancy Buck

Treasurer, Sullivan County
President, New York State County Treasurers
and Finance Officers Association

Keynote Speaker:

Stephen J. Acquario

Executive Director
New York State Association of Counties

Increasing Your County's Cyber Security

Readiness Cybersecurity threats are a real and continuous risk, with potential impacts on the economic, legal, operational, financial, and political aspects of county government. Protecting a county's IT infrastructure, systems, and data is more than an IT responsibility, with roles for every department and employee. This interactive workshop takes a (mostly) non-technical approach to discuss the critical components of what you can do to help protect your county's assets. *(Wednesday, May 11, 2022, 10:45 a.m. – 12:00 p.m., Comstock A/B/C)*

Speaker:

Karen Pratt

Cyber Security Officer
Washington County Attorney's Office

Meghan Cook

Program Director
Center for Technology in Government

Moderator:

Mark LaVigne, PhD

Deputy Director
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, May 11, 2022, 1:30 p.m. – 2:45 p.m., Track A, Comstock A)

Speaker:

Mark Stevens

Associate Attorney, Division of Legal Services
Office of the State Comptroller

Make Your Procurement Process Work Smarter, Not Harder

This workshop will take a 360-degree view of the procurement bidding and RFP process. Find out what vendors consider in deciding if their business should bid and what details help provide a smooth project completion. Hear firsthand accounts from our expert county procurement officers as they describe what they are looking for from a vendor during the RFP drafting and bidding selection process. *(Wednesday, May 11, 2022, 1:30 p.m. – 2:45 p.m., Track B, Comstock B/C)*

Speakers:

Karen Storm

Purchasing Agent
Albany County Division of Purchasing

Maureen Salman

Purchasing Agent
Niagara County Office of Management &
Budget

Accounting and GASB Update

The new GASB 87 lease accounting standard has introduced new requirements—and increased complexity—for lease accounting. During this session we'll talk through new lease accounting standard implementation considerations, including technology, and common pitfalls to avoid. *(Wednesday, May 11, 2022, 3:15 p.m. – 4:30 p.m., Track A, Comstock A)*

Speakers:

Christopher Stewart

Partner
Deloitte & Touche LLP

Samantha Ridgway

Senior Manager
Deloitte & Touche LLP

Cameron Decker

Senior Manager
Deloitte & Touche LLP

Moderator:

Dave Lucas

Director, Finance & Intergovernmental
Relations, NYSAC

Internal Controls for County Finance

Operations Having effective internal controls will help ensure that your county is using public assets efficiently and protecting against waste, loss, and abuse. This session will cover examples of internal controls suggested by OSC. The topics discussed will include controls related to

cash receipts and disbursements, procurement, and payroll. *(Wednesday, May 11, 2022, 3:15 p.m. – 4:30 p.m., Track B, Comstock B/C)*

Speaker:

Leslie Richard

Auditor 2, OSC Division of Local Government and School Accountability

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, May 12, 2022, 9:15 a.m. – 10:30 a.m., Comstock A/B/C)*

Sponsored by:

Speaker:

Colleen C. Gardner

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



EQUITABLE

Tracking and Accounting for Funds from ARPA and Other Federal Programs

With an influx of federal funds flowing into counties, finance and audit officials must develop ways to track and report how these dollars are being spent. This workshop will review the various allowable uses for these funds and the processes each county should take to properly document spending to prepare for future audits, provide transparency to county officials and the public, and help reduce the risks of potential claw backs. *(Thursday, May 12, 2022, 11:00 a.m. – 12:15 p.m., Track A, Comstock A)*

Speakers:

May Boucherak

Managing Director, Advisory
KPMG

Matt Unnasch

Director, Risk & Compliance
KPMG

Fabian Hoh

Associate, Risk & Compliance
KPMG

Moderator:

Dave Lucas

Director of Finance & Intergovernmental
Relations, NYSAC

**Exploring Healthcare Savings Through
Medicare Advantage Plans**

More and more counties are exploring Medicare Advantage plans for the retirees 65 and older that are still on their health insurance program. Last year, Broome County created a cooperative purchasing alliance with other counties and municipalities to leverage their purchasing power, reduce costs, and increase stability for retiree health coverage. This workshop will detail how the Broome County Purchasing Alliance has achieved an average annual savings of over 25% for participating counties and local governments while providing better quality coverage and services for their retirees. *(Thursday, May 12, 2022, 11:00 a.m. – 12:15 p.m., Track B, Comstock B/C)*

Speakers:

Doug Bulman

President
Statewide Purchasing Alliance of NY

Robin Laabs

Broome County Purchasing Director

Jo Ann Wetzel

Vice President of Retiree Solutions
UnitedHealth Group

Moderator:

Mark LaVigne, PhD

Deputy Director
NYSAC

The Benefits of Advanced Liquidity

Management This would be an educational and informational format, with a panel of three or four elected or appointed county treasurers and/or finance officers there to offer their perspectives, and we would present case studies of real-life financial results from counties that employ these advanced techniques and use the latest tools. *(Thursday, May 12, 2022, 1:45 p.m. – 3:00 p.m., Track A, Comstock A)*

Speakers:

Patrick Schmidt

Treasurer, Wayne County

Aaron J. Kohler

Senior Manage Analyst, Onondaga County

Bill Cherry

Director of Public Partnerships

three+one

Garrett Macdonald

Senior Vice President

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Moderator:

Terry Ross

Treasurer, Allegany County

Sales Tax Update

There have been a lot of highs and lows the last few years for county sales tax receipts. Changes in state laws provided growth opportunities, while also exposing counties to diversions that lowered revenues. Through all of this the impact of COVID and economic shutdowns, social distancing and consumer comfort levels with physically reengaging

dominated retail activity. NYSAC staff will provide a breakdown of what happened, where we are today and how things look going forward. *(Thursday, May 12, 2022, 1:45 p.m. – 3:00 p.m., Track B, Comstock B/C)*

Speaker:

Dave Lucas

Director, Finance & Intergovernmental Relations
NYSAC

Moderator:

Jeanette Stanziano

Director, Education & Training
NYSAC

Paying the Engineers: Preliminary Expenses, Additional Costs, and County Debt Issuance

Preliminary planning, engineering, or architectural expenses are often incurred before a county adopts a bond resolution for a project. If the county intends to reimburse cash advanced from a bond resolution to be adopted later followed by debt issuance, there are strict Local Finance Law and federal bond tax rules governing such reimbursement. This session goes over the options when initial costs (or additional new costs later in a project) accrue before a bond resolution is in place. *(Thursday, May 12, 2022, 3:30 p.m. – 5:00 p.m., Track A, Comstock A)*

Speaker:

Douglas E. Goodfriend, Esq.

Partner and Attorney At Law
Orrick

Jeanine Rodgers Caruso, CIPMA

CEO, Municipal Advisor
Fiscal Advisors & Marketing, Inc.

Moderator:

Jeanette Stanziano

Director of Education & Training
NYSAC

The Ins and Outs of Solar PILOTS

The State of New York is pursuing an aggressive plan for Green Energy across the state. Various PILOT programs are being revamped to encourage development. This session will provide an overview of the new Solar PILOTS calculator, how it compares to existing PILOTS, how these properties are valued and what this means going forward. *(Thursday, May 12, 2022, 3:30 p.m. – 5:00 p.m., Track B, Comstock B/C)*

Speaker:

Jay Franklin

Director of Assessment
Tompkins County

Moderator:

Dave Lucas

Director
Finance & Intergovernmental
Relations
NYSAC

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 several commonly used reserves, the distinction between accounting and legal reserves, and the accounting treatment for reserves. *(Friday, May 13, 2022, 8:00 a.m. – 9:15 a.m., Comstock A/B/C)*

Speaker:

William Naylor

Auditor 2, Division of Local Government and

School Accountability
Office of the State Comptroller

Moderator:

Hon. Michael G. Diskin
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, May 13, 2022, 9:30 a.m. – 11:45 a.m., Comstock A/B/C)*

Speakers:

Richard M. Beers, Esq.

Partner
Phillips Lytle, LLP

Joseph Gerberg

Associate Counsel
New York State Office of Real Property
Tax Services

Moderator:

Hon. Michael G. Diskin

Treasurer
Essex County

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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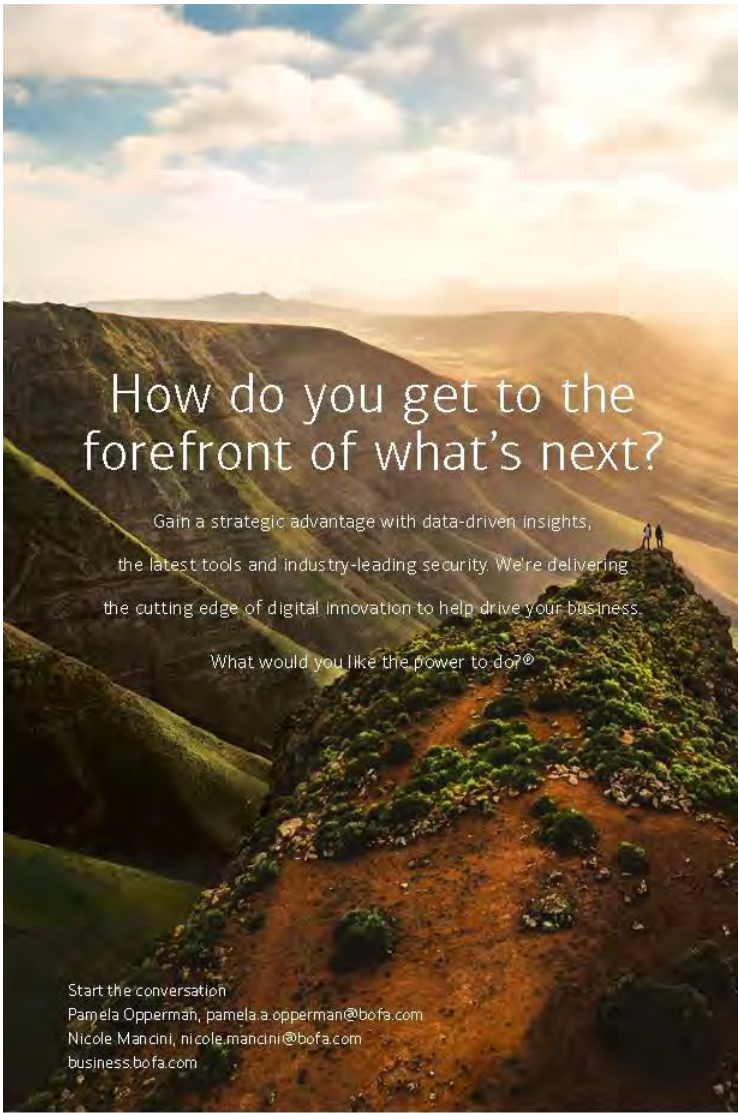
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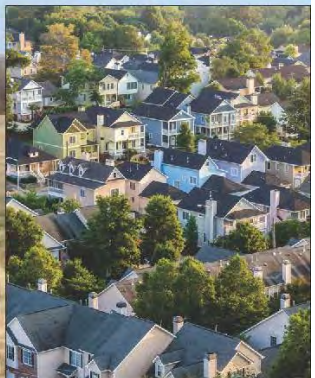
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Hon. Thomas P. DiNapoli

State Comptroller

NYS County Treasurers and Finance Officers Association

Hon. Nancy Buck

Sullivan County Treasurer, President

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