

IGFOA ANNUAL CONFERENCE PROGRAM
65 YEARS OF EXCELLENCE & COUNTING
September 17-19, 2023
Peoria Civic Center
201 SW Jefferson Ave, Peoria, IL 61602

Sunday, September 17, 2023

1:00 PM – 2:15 PM

Opening General Session

CITY HELD FOR RANSOM: DO NOT LET THIS HAPPEN TO YOU!

In May 2022, the City of Quincy experienced a cyber incident. Treasurer Linda Moore will share what happened and how the incident directly impacted the finance function, daily government activities and indirectly impacted residents of the City. She will share Quincy's initial response – what went right and what went wrong. Tony Collings, CISA State Coordinator, will discuss cybersecurity assessment tools and ideas to help keep communities safe from cyber incidents. He will address how to report a cyber incident and best practices to prevent threats. Tony will also share some of the latest types of cyber threats. Bring your ransomware, cyber incident and cybersecurity questions!

Learning Objectives: *Participants completing this session should be able to:*

- Learn about the City of Quincy's ransomware experience;
- Identify best practices to keep communities safe from cyber threats;
- Understand the steps needed for an actionable emergency response plan; and
- Know where to go for help and resources.

Speakers: **Dr. Linda Moore**, City Treasurer, *City of Quincy*

Mr. Tony Collings, State Coordinator, *Cybersecurity & Infrastructure Security Agency (CISA)*

Moderator: **Elizabeth Holleb**, CPA, Finance Director and Treasurer, *City of Lake Forest*

CPE: About 1.5 hours **Field of Study:** Information Technology - **Technical Level:** Overview

Session 1: 2:30 PM – 3:20 PM

Traditional Finance

MILLION DOLLAR QUESTION: HOW WELL DO YOU KNOW INVESTMENTS?

How brave are you? Will you volunteer as a contestant to test your investment knowledge by answering multiple choice fixed income questions?

Learning Objectives: *Participants completing this session should be able to:*

- Learn about specific investment asset classes, such as treasuries, agencies, municipal, and corporate bonds;
- Discuss various aspects and knowledge of fixed income bonds;
- Evaluate the different characteristics of bonds, such as coupons, yields, discounts and premiums; and
- Understand and implement various investment strategies.

Speaker: **Joe Pellegrino**, Executive Director, Institutional Sales, *Fifth Third Securities, Inc.*

Moderator: **David Jelonek**, Partner, *GW & Associates, PC*

CPE: About 1.0 hours **Field of Study:** Finance - **Technical Level:** Overview

Session 1: 2:30 PM – 3:20 PM***Alternate Finance*****INCLUSION WORKSHOP FOR ALL**

Diversity, Equity, and Inclusion strategies are imperative in today's society. Join Jordan and Mia Ross as they go into detail on disability education, understanding best practices to include, and learning inclusive strategies when interacting with people with disabilities, mental health, and emotional disabilities. The goal is for attendees to use these tools to create a welcoming and inclusive environment for all.

Learning Objectives: *Participants completing this session should be able to:*

- Increase knowledge of disability education;
- Discover inclusive strategies and techniques for all;
- Understand the importance of inclusion and its impact on the community; and
- Develop an environment to welcome and accommodate all.

Speakers: **Jordan Ross**, CTRS, Manager of Support Services, *Northwest Special Recreation Association*

Mia Ross, CTRS, Manager of Inclusion, *Northwest Special Recreation Association*

Moderator: **Andrew Kim**, Director, Public Finance, *PMA Securities, LLP*

CPE: About 1.0 hours **Field of Study:** Personnel/Human Resources – Non-Technical **Level:** Overview

MONDAY, SEPTEMBER 18, 2023

8:30 AM – 9:45 AM

Keynote Session**THE SAVAGE TRUTH**

Terry Savage is a nationally recognized expert and speaker on the economy, the markets, and personal finance. Terry is also the author of four best-selling books on personal finance, including *The Savage Truth on Money*. Terry will provide an overview of the economy, explain how current events and the political environment impact the markets, and conclude with some expert advice on personal finance!

Learning Objectives: *Participants completing this session should be able to:*

- Learn what is happening with the US and local economy;
- Understand how politics and current events impact the market; and
- Become aware of how the current economy will affect growth in your community.

Speaker: **Terry Savage**, Financial Advisor, Author, and Podcast Host, *Terry Savage Productions, Ltd.*

Moderator: **John Harrington**, Finance Director, *Village of Woodridge*, IGFOA President

CPE: About 1.5 hours **Field of Study:** Economics – Technical and Finance - Technical **Level:** Update

Session1: 10:00 AM – 11:15 AM***Traditional Finance*****GASB UPDATE**

The Governmental Accounting Standards Board (GASB) exists to establish and improve accounting and financial reporting standards for state and local governments in the United States. This session will address the more significant projects of the GASB.

Learning Objectives: *Participants completing this session should be able to:*

- Describe the major tenets of recent pronouncements of the GASB that are currently being implemented by local governments;
- Understand the significant issues of accounting and financial reporting currently being deliberated by the GASB;
- Explore how the possible resolution of those issues may affect local governments in Illinois; and
- Understand the current research activities of the GASB.

Speakers: **Brian W. Caputo**, Ph.D., CPA, CPFO, Board Member, *GASB* and President, *College of DuPage*
Frederick G. Lantz, CPA, Director, Government Services, *Sikich LLP*
Moderator: **Christina Coyle**, CPA, Director of Finance, *City of Elmhurst*

CPE: About 1.5 hours **Field of Study:** Accounting (Governmental) – **Technical Level:** Intermediate

Session 1: 10:00 AM -11:15 AM

Alternate Finance

EMOTIONAL INTELLIGENCE

Enhance relationships and get more done by learning how emotional intelligence plays a critical role in confidence, capability and gaining respect. Good emotional intelligence helps us stay calm even when situations arise that normally cause stress and panic. This session is about the competencies that enhance your ability to navigate the workplace and relate well to others while constructively communicating and collaborating with others.

Learning Objectives: *Participants completing this session should be able to:*

- Evaluate your own current level of emotional intelligence;
- Identify your communication strengths and weaknesses;
- Overcome thoughts and beliefs that hold you back;
- Discover how your emotions impact other people; and
- Gain skills, tools and strategies to help teams function more effectively.

Speaker: **Loren Sanders**, Author, Professional Synergist, Fortune 4 Learning Leader, Executive Coach and Empathy Coach

Moderator: **Courtney Kouzmanoff**, Financial Services Manager/Budget Officer, *City of Champaign*

CPE: About 1.5 hours **Field of Study:** Personnel Development – **Non-Technical Level:** Overview

Session: 2 11:40 AM – 12:30 PM

Traditional Finance

FIRST AMENDMENT AUDITS AND FOIA FOR FINANCE OFFICIALS

What is a First Amendment Audit? This session will define and explain the concept of First Amendment Audits, review the applicable constitutional and statutory provisions, and discuss pitfalls to avoid as well as best practices to implement and utilize. Learn the basic requirements of the Illinois Freedom of Information Act (FOIA) and examine how FOIA interacts with First Amendment Audits.

Learning Objectives: *Participants completing this session should be able to:*

- Become familiar with the substance of the first amendment and its applicability to public spaces;
- Distinguish between protected recording and eavesdropping;
- Identify, develop, adopt, and implement content neutral rules;
- Share and utilize common-sense strategies for interacting with parties conducting first amendment audits;
- Understand the basics of receiving, processing, and responding to FOIA requests; and
- Understand the interplay between FOIA and first amendment audits.

Speaker: **Jason E. Brokaw**, Attorney, *Giffin, Winning, Cohen & Bodewes, P.C.*

Moderator: **Rachel Musiala**, Director of Finance, *Village of Hoffman Estates*

CPE: About 1.0 hours **Field of Study:** Regulatory Ethics – **Technical Level:** Overview

Session 2: 11:40 AM -12:30 PM***Alternate Finance*****IRS UPDATE: ASK AN IRS AGENT**

Join a Senior Internal Revenue Agent from the Federal, State, and Local Employment Tax (FSL/ET) division for an IRS update, an overview of the FSL/ET division, and discussion of resources available to government finance professionals. This session will provide information on best practices related to payroll, proper work classifications, taxable fringe benefits, and much more. A public sector local government professional will share lessons learned and partnership initiatives throughout the session. This is an interactive presentation, so bring your questions!

Learning Objectives: *Participants completing this session should be able to:*

- Gain a basic understanding of Federal, State, and Local government division;
- Understand best practices related to payroll, work classifications, and taxable fringe benefits; and
- Become aware of actions or steps for ongoing compliance with IRS.

Speaker: **Daniel J. Eberle**, Senior Internal Revenue Agent – FSL-Federal, State, and Local Government, *Internal Revenue Service (IRS)*

Jon Beckmann, MBA, CPRE, Director of Finance and Operations, *Waukegan Park District*

Moderator: **Jessica Ramirez**, Finance Manager, *Lombard Park District*

CPE: About 1.0 hour **Field of Study:** Finance - Technical **Level:** Update

Session 3: 2:15 PM - 3:05 PM***Traditional Finance*****GASB 96 – WHAT YOU NEED TO KNOW FOR A SUCCESSFUL IMPLEMENTATION**

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, (SBITAs) is effective for fiscal years ending June 30, 2023, and thereafter. Is your community ready? This session will provide an overview of the key components of the standard, outline the steps organizations should put into place to ensure a successful implementation of this complex pronouncement, and provide examples from an early implementation.

Learning Objectives: *Participants completing this session should be able to:*

- Learn the impact of GASB Statement No. 96 on the financial statements;
- Understand how to identify agreements subject to Statement No. 96 and analyze the relevant contract terms; and
- Identify best practices to gather the data necessary for a successful implementation.

Speakers: **Anthony Cervini**, CPA, CFE, Partner-in-Charge, Government Services, *Sikich LLP*

Michael Malatt, CPA, Partner, *Baker Tilly US, LLP*

Moderator: **Patrice Sutton**, Chief Financial Officer and Finance Director, *Lake County*

CPE: About 1.0 hour **Field of Study:** Accounting (Governmental) - Technical **Level:** Overview

Session 3: 2:15 PM -3:05 PM***Alternate Finance*****ETHICAL CHALLENGES IN BUSINESS DECISIONS**

Learn about common fraud schemes and how communities can develop an environment conducive to the prevention of fraud. This session will discuss how ethics and integrity are possible in today's world and how to successfully meet the ethical challenges faced every day.

Learning Objectives: *Participants completing this session should be able to:*

- Recognize the need for ethics to help mitigate risks to organizations;
- Describe case examples of ethical violations that lead to fraud; and

- Identify and describe the attributes of a highly ethical organization.

Speaker: **Ayla Grady**, CPA, CFE, *CliftonLarsonAllen LLP*

Moderator: **Dell Duckworth**, Accounting Manager, *Village of Winnetka*

CPE: About 1.0 hour **Field of Study:** Behavioral Ethics – Non-Technical **Level:** Overview

3:30 PM – 4:45 PM

Monday General Session

LEADING IN CRISIS – AN OVERVIEW OF THE HIGHLAND PARK SHOOTING AND THE LEADERSHIP AND WORK UNDERTAKEN TO CARE FOR A RESILIENT COMMUNITY

Emergency Preparedness was put into action when a mass shooting took place in Highland Park on Independence Day 2022. City Manager Ghida Neukirch will discuss the City's response to the horrific tragedy, the significant coordination that was necessary for weeks after the mass shooting, and the continuing resiliency efforts. This session will also provide information on how employees managed their own trauma in the midst of significant work that was necessary to undertake.

Learning Objectives: *Participants completing this session should be able to:*

- Learn about the City of Highland Park's emergency response following the mass shooting on July 4, 2022, at the community's Independence Day parade that took the lives of seven individuals, injured 48 and traumatized thousands;
- Gain information about the City's emergency medical, law enforcement response, communication strategies, victim support, coordination with government and partner agencies and continuing resiliency efforts;
- Understand the fiscal impact of a community's response to a mass shooting; and
- Take away strategies to manage personal mental health while also managing employee health and wellness efforts.

Speaker: **Ghida S. Neukirch**, City Manager, *City of Highland Park*

Moderator: **Kristi McCaulou**, Deputy Finance Director, *City of Highland Park*

CPE: About 1.5 hours **Field of Study:** Personal Development – Non-Technical and Personnel/Human Resources – Non-Technical **Level:** Overview

TUESDAY, SEPTEMBER 19, 2023

8:30 AM – 9:45 AM

General Session

ILLINOIS MUNICIPAL LEAGUE 2023 LEGISLATIVE UPDATE

The Illinois Municipal League (IML) will provide an update on State legislative matters relevant to Illinois local governments.

Learning Objectives: *Participants completing this session should be able to:*

- Gain knowledge of new Illinois Public Acts significantly affecting local governments;
- Understand pending Illinois General Assembly legislative proposals that may significantly impact local governments;
- Become familiar with the status of State budget issues and how Illinois local government revenues may be affected; and
- Learn about IML efforts to advocate for the best interests of Illinois local governments.

Speaker: **Brad Cole**, Executive Director, *Illinois Municipal League*

Moderators: **Bill McCarty**, COO, Central Management Services, *State of Illinois*, Chair – IGFOA Legislative Committee

Chris Minick, Chief Financial Officer/Treasurer, *City of Aurora* - IGFOA Legislative

Committee

CPE: About 1.5 hours **Field of Study:** Business Law - Technical **Level:** Update

Session 4: 10:00 AM – 10:50 AM

Traditional Finance

IDOR: THE LOCAL TAX ALLOCATION DIVISION AND YOUR LOCAL GOVERNMENT

The IDOR will provide a demonstration and discussion of resources offered by LTAD for local government officials, as well as information on how to decode the LTAD reports and PPRT disbursements for FY 2024.

Learning Objectives: *Participants completing this session should be able to:*

- Learn how to take advantage of LTAD resources offered for local government officials;
- Understand the reports and how to use them; and
- Learn more about the projected reduction in PPRT disbursements for FY F2024.

Speaker: **Aaron Allen**, Division Manager, Local Tax Allocation Division, Illinois Department of Revenue

Moderator: **Sandy Evans**, Director of Finance, *City of O'Fallon*

CPE: About 1.0 hour **Field of Study:** Finance - Technical **Level:** Overview

Session 4: 10:00 AM – 10:50 AM

Alternate Finance

THE RISE OF THE CHATBOTS - AI & CHATGPT ARE POISED TO DISRUPT THE WORKPLACE

Artificial intelligence (AI) continues to rapidly evolve and is poised to unlock new possibilities in workplace efficiency, productivity and constituent service. Recent advancements have led to the mainstream use of chatbot-based AI for a multitude of purposes. Despite the benefits, this technology also brings a myriad of complexities and risks largely associated with security and privacy. These risks require mature policies and guidelines to support a successful deployment. A thoughtful, planned and coordinated adoption approach will help ensure success for your organization.

Learning Objectives: *Participants completing this session should be able to:*

- Understand the fundamentals of artificial intelligence;
- Gain information about chatbot-AI technologies such as ChatGPT;
- Explore workplace use cases and personnel impacts of AI; and
- Learn about adoption considerations for AI, including risks and mitigation approaches.

Speakers: **Kyle Macyda**, Principal, Information Technology Consulting, *Plante Moran*

Stacey Mansker-Young, Senior Manager, Information Technology Consulting, *Plante Moran*

Moderator: **Tricia Dubiel**, Superintendent of Business & Finance, *Bolingbrook Park District*

CPE: About 1.0 hours **Field of Study:** Information Technology – Technical **Level:** Overview

11:00 AM – 12:15 PM

Closing General Session

EMPATHY IS NOT A WEAKNESS: THE IMPACT OF EMPATHY ON TEAMS, INDIVIDUALS AND ORGANIZATIONS

If we learned nothing else in the pandemic years, it was that we are all human beings struggling to be human. When the world shifted, people and businesses evolved- or did they? Research shows that employees value authentic and empathetic leadership more than ever. Unfortunately, research also shows

that C level leaders fear that being empathetic makes them look weak. Join Loren Sanders, Author of *Empathy Is Not a Weakness and other Stories from the Edge* as she takes you on a journey to navigate the impact of empathy on individuals, teams and organizations.

Learning Objectives: *Participants completing this session should be able to:*

- Explain the difference between compassion and empathy and how it impacts mental health, fatigue and burnout;
- Explore empathy as a superpower; and
- Walk away with seven steps to help assess and practice empathy at the individual and team level.

Speaker: **Loren Sanders**, Author, Professional Synergist, Fortune 4 Learning Leader, Executive Coach and Empathy Coach

Moderator: **Andrew D. Brown**, Finance Director, *Forest Preserve District of DuPage County*

CPE: About 1.5 hours **Field of Study:** Personal Development – Non-Technical **Level:** Overview