

Newsletter Highlights

- New Members
- Annual PDT
- Citizen Centric Report

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PRESIDENT'S MESSAGE

Dear Central Ohio AGA members:

With the 2020-21 program year coming to a close, I am extremely proud of where our Chapter is compared to a year ago. Our Education and Executive team were able to come together and move our education offerings to a virtual setting, which is our main focus of the Chapter. Our chapter continued to give back to our community through community service and scholarships. We were even able to come together virtually for a happy hour with Zaftig Brewing. Overall, our Chapter is stronger in many ways after coming out on the other side of the world wide pandemic.

A big thank you to those members who served on the Executive and Education committees. Our volunteers provide members with over 30 hours of CPE each year, provide awards and community service, and even plan events for our members. We look forward to returning to in person CPE and hosting in person events for our members in the coming year.

Lastly, I want to welcome our incoming President Tiffany Ridenbaugh. She is going to do a tremendous job in helping our chapter achieve new heights. I want to encourage members to be active and volunteer for roles in our association. We have positions that are open such as Secretary, Social, Accountability, Communications, and Social Media. I would also like to encourage anyone interested in being a Co-Director in any of our filled positions to please reach out. If you are interested in volunteering, please contact us at executive.coaga@gmail.com.



Thank you,

Bryan Cottrill, CPA, CGFM

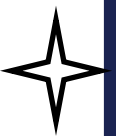
2020-2021 Central Ohio AGA President

WELCOME NEW MEMBERS

• Tosha Conley	• Colin McComb	• Shirley Bailey
• Noah Cottrell	• Kaylee Sabatino	• Joseph Pennington
• Josiah Fox	• Travis Smith	
• Ashley Keeran	• Darlene Wildes	



MEMBERSHIP MILESTONES



10 Years

Thomas Buckley
Scott Miller
Lois Sunderland

15 Years

Timothy Gordon
Cynthia Klatt
Gina Love
Meghan Needham
Mike Schmidt
Carrie Waid
Tara Weaver

20 Years

Jonathan Lawless

25+ Years

Leanna Abele
Don Brown
Rick Carpenter
William De Silva
Mark Ellerbrock
Kenneth Richards
Ronald Saunders
Ronald Smith
Rebekeh Wolcott

Thank you for your dedicated membership.

Find us on Facebook and LinkedIn:

<https://www.facebook.com/centralohioaga>

<https://www.linkedin.com/in/central-ohio-association-of-government-accountants-b76068190>

Better Together

Kennedy Cottrell Richards Merges With Rea & Associates

If you've worked with the Kennedy Cottrell Richards team in the past, you'll be glad to learn that this merger will have no impact on your fee structure or on the quality of service you receive. Our client service teams will stay intact and you will continue to receive the stellar service we've always taken great pride in providing. Only now, we will be able to offer a wider array and greater depth of services.

*Bill Kennedy, CPA
Principal
Rea & Associates*

Expertise & Experience You Can Depend On

The strongest entities are those that establish and maintain strong policies, internal controls, and financial reporting practices. Doing so not only reinforces your credibility as a community leader, it promotes trust and goodwill among those you serve every day. For more than 80 years, Rea & Associates has displayed the experience and expertise needed to help state-level agencies and local governments identify solutions to their unique challenges. Together we can establish top-notch internal controls while helping you promote your mission of executing sound financial practices for the good of all.

How Can We Help You?

Financial Statement Compilations
Financial & Compliance Audits
Single Audits
Licensed School Treasurer Services
Agreed-Upon Procedures
Account Reconciliations
GASB Implementation

Internal Control Reviews
Grant Monitoring & Oversight
Training & Continuing Education
Cybersecurity & Data Protection Services
Human Resources Consulting
Capital Asset Management
Fraud Risk Assessments

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PAST SOCIAL EVENT

Virtual Happy Hour– April 13, 2021

The Central Ohio AGA invited members to a free virtual happy hour in conjunction with the monthly CPE event on April 13th. The happy hour included a beer tasting guided by Zaftig Brewing. Thank you to Ashley Bickel (Taproom Manager) and Michael Ruehrmund (Sales Manager) who spoke to attendees through the tasting and provided them with information about the beers they are drinking and Zaftig as a brewery.

Attendees received a kit that included a 4 pack of Zaftig beer along with a 5oz taster glass and koozie. Please be on the lookout for future social events hosted by Central Ohio AGA and we hope to see you there!



Annual Golf Outing– May 21, 2021

On May 21, 2021, Central Ohio AGA held their annual golf outing at Royal American Golf Club. We had 13 teams participate in a four person scramble. Participants received a round of golf, meals, skill prizes and gifts from our sponsor Rea & Associates. The winners at 11 under par were Zach Hilborn, Shawn Finneran, Ed O'Brien and Jeff Estep picture below.



JG | **Julian & Grube**

EXCELLENCE IN GOVERNMENT LEADERSHIP

The Central Ohio AGA annually presents an award to a state or local government professional who exemplifies and promotes excellence in government financial management, outstanding leadership, high ethical standards and innovative management procedures.

The award recognizes the cumulative achievements of the professional who throughout his/her career has served as a role model for others and has consistently exhibited the highest personal and professional standards. Nominees need not be an active member of the Central Ohio AGA. The award is presented at the Annual Central Ohio AGA Professional Development Training each fall.

The nomination form will be available [here](#) by early August, and must be submitted by September 15, 2021 to be considered.

SCHOLARSHIPS

2021 AGA Scholarships Awarded

COAGA is excited to announce the following \$250 scholarships awarded for 2021:

- Samson Ahferom - Columbus State Community College
- Noah Cottrell - The Ohio State University
- Josiah Fox - Columbus State Community College
- Ashley Keeran - Columbus State Community College
- Colin McComb - Capital University
- Kaylee Sabatino - Ohio University
- Travis Smith - Columbus State Community College



CONGRATULATIONS to all scholarship winners and please visit our [scholarships & awards page](#) for information on future potential scholarships provided by the COAGA



CLARK SCHAEFER HACKETT
CPAs & ADVISORS

THE 2021 PDT – AN UPDATE

October 26 and 27, 2021

COAGA's Education Committee met in early April to decide on the scope and format for the 2021 PDT, scheduled this year for October 26 and 27. The Committee discussed 2 main issues:

- Live or Virtual? And
- How many breakout sessions?

As noted in a previous Newsletter article, after the 2020 "virtual" PDT, almost half [48%] of the attendees indicated in the concluding survey a preference for live meetings. That being said, participants were not asked specifically if they would prefer live or virtual while the COVID situation is ongoing.

Why are we discussing this now when the 2021 PDT is scheduled for 6 months from now? There are 2 main reasons: COVID uncertainty and physical site costs.

- A contract COAGA engaged in with Quest Business Centers long before COVID was ever heard of provided site cost certainty for COAGA over several years. That contract, not unreasonably, provides for certain cost penalties if COAGA opts out. This year, that cost exceeds \$10,000 and is payable towards the end of April, after which it significantly increases each month up until October.
- Because of the continued plateauing of the COVID situation here in Ohio despite the increasing availability of vaccines, "out of an abundance of caution", as they say, the committee members voted unanimously to conduct the 2021 PDT virtually again.

We had also discussed the possibility of a "hybrid" conference part "live" and part virtual. However, that was determined to be severely cost-prohibitive.

Our 2020 PDT survey and our members' experiences with the registration process indicated that the multiple registrations required for the various sessions was often confusing. Having these breakout sessions also required a second, costly, virtual meeting platform. To simplify the process and to control costs for the 2021 PDT, the committee opted for a streamlined PDT without independent breakout sessions.

We believe the 2021 will deliver an excellent professional training experience over the 2 days, providing up to 16 hours of CPE for those who need it, at a bargain price, which will remain the same as last year [we surveyed several organizations presenting similar virtual training, and found member prices ranging from \$339 for one day to \$645 for 2 days]. We have engaged most of the speakers already and some of their topics include:

- GASB and AICPA Updates, with speakers from both of those organizations, discussing updates and other selected topics
- Invited statewide elected officials
- "The New Psychology of Fraud", by Dr. Toby Groves
- Auditor of State experts discussing a Fraud Case Study and Federal audit topics
- NASACT's Kinney Poynter once again presenting emerging issues in governmental accounting and auditing
- Stacie Massey from OBM discussing grants topics
- A representative from Rea & Associates
- Susan Willeke from the Ohio Ethics Commission
- An Ohio State University Glenn College of Public Affairs Professor whose topic is "accounting for and accountability in democracy"

So, save the dates of October 26 and 27, 2021 for this year's PDT. In the meantime, as always, the Education Committee can use dedicated volunteers. Contact us at education.coaga@gmail.com to help us continue COAGA's tradition of excellence in governmental training!

QUARTERLY FINANCIAL STATEMENT

Fourth Quarter 2021

Central Ohio Association of Government Accountants
Statement of Activities
Period Ended June 30, 2021 and Year Ended June 30, 2020

	<u>Program Year 2021</u>	<u>Program Year</u> <u>2020</u>
	July 1, 2020 to June 30, 2021	July 1, 2019 to June 30, 2020
Revenues and support		
Chapter dues	\$ 1,594	\$ 1,927
Registrations	37,283	72,643
Sponsorships	5,257	5,500
Interest	7	15
Other	<u>-</u>	<u>25</u>
Total revenue and support	<u>44,141</u>	<u>80,110</u>
Expenses:		
Program services:		
Professional development training	22,180	67,516
CGFM and professional certification	125	-
Community service	690	2,714
Education and CPE	492	2,420
Social and networking	7,673	-
Scholarship and awards	<u>1,750</u>	<u>5,000</u>
	<u>32,910</u>	<u>77,650</u>
Support services:		
Management and general	<u>2,832</u>	<u>4,458</u>
Total expenses	<u>35,742</u>	<u>82,108</u>
Change in net assets	8,399	(1,998)
Net assets - beginning of year	<u>41,189</u>	<u>43,187</u>
Net assets - end of period/year	<u>\$ 49,588</u>	<u>\$ 41,189</u>

CITIZEN-CENTRIC REPORTING

The purpose of AGA's Citizen-Centric Reporting (CCR) initiative is to help simplify communication between government and its citizens. AGA believes accurate government financial information should be provided to all citizens in a timely, simple and readily accessible format. Check out COAGA's past and current reports at <https://www.agacgm.org/Chapters/Central-Ohio-Chapter/Our-Chapter/Citizen-Centric-Reporting.aspx>



NATIONAL AGA OPPORTUNITIES

Do you enjoy what the Central Ohio AGA has to offer? Did you know as a member of the Central Ohio AGA you also have access to all of the National AGA resources and training events? Learn about everything AGA can offer you by checking out National's website or asking one of the Executive Committee members. See <https://www.agacgm.org/home.aspx> and page 9 below.

Furthermore, the AGA is looking for those interested in becoming a mentor to a young professional as part of the AGA mentoring program. As a mentor you can share their knowledge and expertise to help develop future leaders of our profession! For those interested in becoming either a mentor or a mentee please visit <https://www.agacgm.org/Membership/Connect/Mentoring-Program.aspx>.

Mentorships
build a trustworthy,
collaborative, safe
and open
relationship.



EXECUTIVE COMMITTEE

2021 Program Year

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