

Newsletter Highlights

- New Members
- Annual PDT
- Citizen Centric Report

INSIDE THIS ISSUE:

2 *New Members/
Membership Milestones*

4 *Social Events Update-
Past and Future*

5 *CGFM Offer*

6 *Annual PDT*

7 *Financials*

8 *CCR and National AGA*

9 *Executive Committee
Members*

PRESIDENT'S MESSAGE

Fellow Central Ohio AGA Members,

It has been a long year since last March and I am happy that we appear to be heading in a better direction as a City, State and Country with respects to COVID-19. We all have learned to use Zoom and the art of working from home which I am sure both are here to stay in most circumstances. I am looking forward to the moment we can return to in person events even though for our organization it may be a few months away or more. We will look into outside events for community service and social gatherings that allow us to come together safely. In the meantime, I believe our Education offerings will stay in the virtual world to allow us to serve the greatest number of people without facing restrictions on attendees.

March was CGFM month and I want to encourage anyone interested in a certification to reach out to us. The certification is relevant to our profession as governmental financial managers and provides a great option for those not looking at the CPA path. We have an offer to pay for two parts of the exam for any members who provide proof of passage which is a savings of \$250 on the tests itself.

Entering the last quarter of our program year, we had a CPE event on April 13 which was followed by our first virtual beer tasting with Zaftig Brewing. The event was both educational and entertaining and I look forward to seeing many of you at social events in the future. In the last quarter, our Chapter focused on recommending our volunteers nationally for awards and ensuring our Chapter maintains Platinum status (highest level attainable) under the new ACE awards presented by National AGA. These awards will be presented at the National PDT in July.

As always we are looking for volunteers for our Executive and Education Committees. We have open spots on the Executive Committee for Treasurer, Secretary, and also welcome those that want to be a Co-Director in any one the positions we have. We have dedicated people who have served many years making sure Central Ohio AGA is an elite Chapter. We welcome new volunteers to help carry us into the future. Please contact us at executive.coaga@gmail.com if you have any interest.

Stay safe and healthy,



Bryan Cottrill

2020-2021 Central Ohio AGA President

WELCOME NEW MEMBERS

• Christian Fuellgraf

• Gary Alger

• Tabitha Faulkner

• Justin Sloan

• Karen Alger

• Randall Miller

• George Kaitsa

• Richard Cox

• Melissa Swearingen



MEMBERSHIP MILESTONES



5 Years

Amy Hall

Stacie Massey

Jennifer Metts

Gene Berry

10 Years

Angela Coe

Vikki Vincent

Andrea Weaver

15 Years

Sheila Thomas

Michelle Keller

20 Years

Megan Miller

25+ Years

Michael Balestra

Kristine Devine

Jennifer Carson

William Ault

Victoria Congrove

Tracy Valentino

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

Contact Us
186 N. High St.
Gahanna, OH 43230
614.358.4682
contactus@reacpa.com



Rea & associates
CPAs and business consultants

www.reacpa.com/government-services

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!



FUTURE SOCIAL EVENT

Annual Golf Outing– May 21, 2021

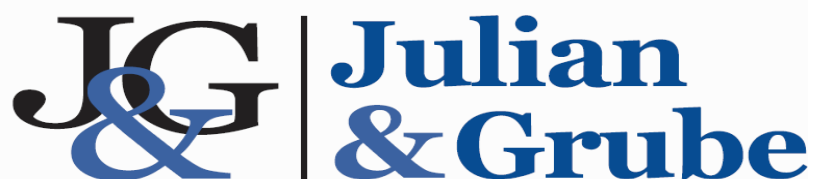
It is that time of year again to sign up for the Central Ohio AGA 2021 Golf Outing. The outing will be held at Royal American Links Golf Course on Friday, May 21, 2021. The outing will once again be a four person scramble format. The registration fee will be \$70 for AGA members and non-members (in order to cover cost). The Registration Fees will include green fees, cart, lunch, and prizes.

The Golf Outing will begin at 8:30 am. Following the round of golf, we will wrap up the outing with prizes and an awards ceremony around 1:30pm.

For anyone interested, please just send the a copy of the registration to Bryan Cottrill at executive.coaga@gmail.com in addition to sending payment to the payment address. The registration is available on our web site at

<https://www.agacgm.org/Chapters/Central-Ohio-Chapter/Community/Social-Events.aspx>

Please do not hesitate to reach out with any questions to executive.coaga@gmail.com.



CGFM OFFER

If you are interested in becoming a CGFM, the COAGA wants to help you!

COAGA members can now take two (2) Certified Governmental Financial Manager (CGFM) examinations for free (passage of test required for reimbursement) and gain usage of the study guides for all 3 parts. Enroll in the CGFM program in March and save up to \$565!

To qualify for this promotion, an individual must:

Be a current member of AGA, and

Complete the CGFM application requirements between 07/01/2020 and 05/15/2021 (Note: this includes submitting the online CGFM application form, paying the \$70 application fee and submitting the required official college transcript to the AGA Office of Professional Certification.

COAGA library of CGFM Study Guides for all 3 parts:

The value of the 3 study guides for all three parts of the exam amount to \$315.00. We will provide you with use of the study guide from our library. We just expect you to return in good condition as soon as you are complete with your studying for the part of the test.

COAGA Reimbursement for the 2 of the 3 tests:

Individuals who have met the above criteria and are enrolled in the CGFM program will be reimbursed for up to two parts by COAGA (\$125 each part for a total of \$250). Members will email their proof of application fee (PDF at end of payment process) along with proof of passing score to Bryan Cottrill at executive.coaga@gmail.com. **The testing appointment must be scheduled and the exam must be taken by May 15, 2021.**



SCHOLARSHIPS

2021



Please visit our [scholarships & awards page](#) for information on 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

Second Quarter 2021

Central Ohio Association of Government Accountants
Statement of Activities
Period Ended March 31, 2021 and Year Ended June 30, 2020

	<u>Program Year 2021</u>	<u>Program Year</u> <u>2020</u>
	<u>July 1, 2020 to</u> <u>March 31, 2021</u>	<u>July 1, 2019 to</u> <u>June 30, 2020</u>
Revenues and support		
Chapter dues	\$ 293	\$ 1,927
Registrations	33,982	72,643
Sponsorships	5,000	5,500
Interest	6	15
Other	<u>-</u>	<u>25</u>
Total revenue and support	<u>39,281</u>	<u>80,110</u>
Expenses:		
Program services:		
Professional development training	19,451	67,518
CGFM and professional certification	125	-
Community service	400	2,714
Education and CPE	429	2,420
Social and networking	3,414	-
Scholarship and awards	<u>-</u>	<u>5,000</u>
	<u>23,819</u>	<u>77,650</u>
Support services:		
Management and general	<u>2,732</u>	<u>4,458</u>
Total expenses	<u>26,551</u>	<u>82,108</u>
Change in net assets	12,730	(1,998)
Net assets - beginning of year	<u>41,189</u>	<u>43,187</u>
Net assets - end of period/year	<u>\$ 53,919</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.agacgfm.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.agacgfm.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.agacgfm.org/Membership/Connect/Mentoring-Program.aspx>.

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



EXECUTIVE COMMITTEE

2021 Program Year

President

Bryan Cottrill, CGFM
Worthington City School District
BCottrill@wscloud.org

President-Elect

Tiffany Ridenbaugh, CPA, CFE
Auditor of State
tlridenbaugh@ohioauditor.gov

Secretary

Derek Farwick
Hilliard City Schools
[Derek Farwick@hboe.org](mailto:Derek_Farwick@hboe.org)

Co-Treasurers

Nora Kish
norak@columbus.rr.com

Patricia Van Krevel
Van Krevel and Company CPAs
kvankrevel@columbus.rr.com

NCC Representative and Immediate Past-President

Samantha Alberts
Auditor of State
sjalberts@ohioauditor.gov

CGFM/Professional Certification

Diane Moore, CGFM
Ohio Department of Medicaid
diane.mergel@yahoo.com

Community Service

Ryan Reichley
Rea & Associates
ryan.reichley@reacpa.com

Co-Education

L. Michael Howard, CPA
lmichaelhowardcpa@gmail.com

Richard Cunningham
Auditor of State
RLCunningham@ohioauditor.gov

Newsletter Editor

Jordan Hayes, CPA
Auditor of State
jchayes@ohioauditor.gov

Communications

Jessica Park
Auditor of State
JEPark@ohioauditor.gov

Co-Membership

Kelly Beckett
OBM Office of Internal Audit
kelly.beckett@obm.ohio.gov

Jessica Martin
OBM Office of Internal Audit
jessica.martin@obm.ohio.gov

Scholarships

Kelly Berger-Davis
Auditor of State
koberger-davis@ohioauditor.gov

Social Programs

Melissa Kalan
Rea & Associates
melissa.kalan@reacpa.com

Sponsorships

Sandra Hegarty
Clark Schaefer Hackett
sahegarty@cshco.com

Accountability Outreach

Isaac Ulery
Rea & Associates
isaac.ulery@reacpa.com

Webmaster

Roy Lydic
Schneider Downs and Co
rlydic@schneiderdowns.com