



**Great Plains Government Finance Officers  
2021 Annual Conference  
October 20 & 21 2022**

**NAVIGATING PUBLIC FINANCE | 2022 CONFERENCE**



**2021 Annual Conference  
MILO BAIL Student Center, UNO  
October 20 & 21, 2022**



Great Plains Government Finance Officers Association Conference | Thursday and Friday, October 20 & 21  
**UNO MILO BAIL STUDENT CENTER**

***For More Information:***

[GREAT PLAINS GOVERNMENT FINANCE OFFICERS ASSOCIATION](https://www.gpgfoa.org/)

<https://www.gpgfoa.org/>

***Conference Questions:***

Ellen Freeman-Wakefield, MPA | Director Professional Programs  
School of Public Administration, University of Nebraska at Omaha  
[efreemanwakefield@unomaha.edu](mailto:efreemanwakefield@unomaha.edu)

***THANKS TO OUR SPONSORS***



# ***THURSDAY, OCT. 20 PROGRAM***

***8:00 – 9:00 AM***

**Optional Tour Barbara Weitz Community Engagement Center**

***9:00 AM– 10:00 AM***

**Beverage Welcome and Networking - Ballroom Milo Bail Student Center**

***10:00 AM – 11:00 AM***

**Keeping up with the GASB: 2022 Updates**

*Amy Shreck – Partner FORVIS (formerly BKD)*

This session focuses on recent updates, pronouncements and discussion regarding GASB upcoming projects. Participants will discuss recently issued GASB standards, identify how the new requirements will affect financial reporting, recall timelines for implementation requirements and explain key elements of major GASB projects. Major topics covered in this session will include, but are not limited to: Governmental accounting standards, statements on leases, conduit debit, P3's and subscription-based IT arrangements.

***11:00 AM - Noon***

**Who's Minding the Money? Internal Audits and Audit Committees**

*Randy Peters, Loss Control Specialist, League Association of Risk Management*

This session will discuss thefts of funds that occur in cities and villages by those who are entrusted to safeguard those funds. We will also focus on the duties of elected officials to prevent misuse of funds, and the efficacy of internal and external audits in prevention and discovery of thefts. Participants will be exposed to fiduciary crimes that have occurred recently in municipal settings and what breakdowns in the system allowed the thefts to occur. Participants will also be shown how using existing tools such as internal and external audits can be effective in preventing misuse of public funds, and how elected officials can be the strongest deterrent of these crimes. Major topics covered in this session include but are not limited to individual motivations of those who misdirect or misuse public funds, the role of elected officials in protecting public funds, and the tools that can be used to prevent this type of deviance.





### ***Noon – 2:00 PM***

#### **Lunch & Learn: Discovering the Benefits of Strengths Finders**

*Rebecca Atkins, College Business Administration Prep Academy and Laura Sansoni, Director, Career Development*

Participants will learn about the famous Gallup Strengths and, by knowing their strengths, they can reach their full potential. By developing their strengths participants will be better able reach their goals both personally and professionally. They will also learn how to incorporate strengths into their teams to increase productivity and help them work more efficiently. Major topics covered in this session include: the psychology behind Gallup Strengths, what Gallup Strengths are and how Strengths can assist both individuals and teams.

### ***2:00 PM – 3:00 PM***

#### **The Budget Planning Process**

*Tim Konda, Business and Project Manager, City of Sioux Falls*

This session will provide participants with an overview of the City of Sioux Falls' annual budget process with a focus on the centralized teaming approach to budgeting. Participants will gain an understanding of the City of Sioux Falls' budget process and the importance of the team being numbers driven but people focused. Major topics covered in this session include but are not limited to an overview of the City of Sioux Falls Budget Cycle, people focused vs. numbers driven, managing the middle, and Plan, Balance, Adapt.

### ***3:00 PM – 3:15 PM***

#### **BREAK**

### ***3:15 PM – 4:15 PM***

#### **The Economic Future**

*Josie Gatti Schaffer, Ph.D., Director, Center for Public Affairs Research, University of Nebraska at Omaha*

This session will provide participants with a review of demographics and insights into the regional workforce and economy with an emphasis on the impacts for the governance environment. Insights into the current and future workforce and overall economic climate can be used for planning purposes as the public and private sectors change and grow. Key topics covered in this session include but are not limited to demographics of the workforce, demographics of the public sector workforce, size of the workforce, income and wages over time and projections for population and workforce growth.



**4:15 PM – 4:30 PM**    **GPGFOA Business Meeting**

**4:45 PM**    **No Host Reception. Inner Rail, Aksarben Village**

## ***FRIDAY, OCT. 21 PROGRAM***

**7:30 AM – 8:00 AM**    **Breakfast Reception**

**8:00 AM - 9:00 AM**    **Hot Topics in Bond Financing**

*Colleen R. Duncan, Shareholder, Gilmore & Bell P.C.*

This session features a practical discussion related to current topics in bond financing. Participants will be provided with best practices for both disclosure and tax compliance and will walk away with an understanding of the current focus of regulators and compliance steps to take now. Key topics covered in this session include but not limited to the recent developments in municipal finance, to include updating risk factor disclosures in offering documents, continuing disclosures and tax/arbitrage and updates on IRS and SEC enforcement and regulatory enforcement.

**9:00 AM – 10:00 AM**    **Fraud Waste and Abuse**

*Craig Kubicek, Deputy Auditor, Nebraska Auditor of Public Accountants*

This session will provide participants with an understanding of an audit and fraud examination and demonstrate some of the other techniques used by the APA, as well as determine several risk areas identified through the years. Participants will discuss several fraud cases discovered by the APA, which will provide insights into red flags that were noted and the anomalies uncovered as a result. Key topics covered in this session include but not limited to fraud, abuse, red flags, and ethical concerns.



**10:00 AM – 10:15 AM**     **BREAK**

**10:15 AM – 11:15 AM**

**Long Term Planning in Turbulent Times**

*Susanne Gerlach, Director in the Des Moines, Iowa office of PFM Financial Advisors LLC.*

This session will provide participants with a general understanding of the current state of the municipal bond market, the factors influencing interest rate movement, and the current long-term interest rate forecasts. Participants will understand how to evaluate various methods of sale for municipal bonds as well as alternative financing solutions outside traditional bond financing options and decide what is best for your project financing. They will gain best practices for building in maximum flexibility in the long-term capital planning process. And they will be able to identify when it is time to say no to a project and re-prioritize projects with stakeholders that better align with long-term financial goals. Key topics in this session will include, but not limited to the current municipal bond market and the factors influencing interest rate movement; the financial impact of when to enter the capital market to borrow for a project; and the importance of evaluating all possible methods of sale and alternative financing solutions.

**11:15 AM – 12:15 PM**

**What About Personal Cybersecurity?**

**Secure your organization by starting with yourself**

*Tim Weidman, Certified Ethical Hacker, Director, Frankel Zacharia, Technology Services*

This session will provide participants with an outline of real-world attacks against organizations and the people that work for them. The session will include practical steps you can take to reduce your exposure to cybercrime, as well as what NOT to do with an ever-increasing digital risk, and provide you with knowledge of how cyberattacks happen.

**12:15 PM – 1:30 PM**

**Welcome to Ethics Jeopardy**

*Paula Dennison, City Administrator, City of Gretna*

This session will provide participants a thought provoking and interactive “game” that serves all levels of governmental officials. Participants will be challenged to choose ethical responses to situations and will leave with renewed understanding of their personal and professional obligations. Key topics covered in this session will include but not limited to, ethical guidance, ethical scenarios and state ethical laws and penalties.

**1:30 PM**

**Closing Remarks**



# BIOGRAPHIES

## ***Rebecca Atkins***

*Discovering the Benefits of Strengths Finders*

*Rebecca Atkins, UNO College Business Administration - Prep Academy*

Rebecca has worked in higher education for over 10 years holding various roles in admissions, academic advising, career advising, and most recently directing the UNO CBA Prep Academy. She is extremely passionate about working with students, recognizing their individual journeys, and helping them reach success – whatever that looks like to them. Rebecca holds a Bachelor of Science degree from UNL, a master's degree in Public Administration from Bellevue University, and is a Gallup-certified Strengths Coach. Rebecca is passionate about serving the Omaha community and does so through her roles as Chair of the CBA DEAI Advisory Council, Vice Chair of the Omaha Home for Boys board, Executive Committee member of the Greater Omaha Chamber board of directors, Omaha World Herald & United Way of the Midland's Goodfellows Committee member and MBA Academy Advisory Board Member for Omaha Burke High School. In her free time, Rebecca enjoys exercising, playing with her dog Petunia, and family time with her husband Ty and daughter Eva.

## ***Paula Dennison***

*Welcome to Ethics Jeopardy*

*Paula Dennison, City Administrator, City of Gretna*

Paula began her adventure in West Tennessee in farming family. From there she obtained her BS in Communications and completed coursework for a master's in planning and achieved credentials as an American Institute of Certified Planners Member. After decades in local governance Paula came to the Great Life as City Administrator in Gretna, NE.

## ***Colleen R. Duncan***

*Hot Topics in Bond Financing*

*Colleen R. Duncan, Shareholder, Gilmore & Bell P.C.*

Colleen R. Duncan is a shareholder and director of the firm in the Omaha office. Ms. Duncan represents issuers and underwriters in public finance transactions, and provides counsel on securities law structuring, compliance, and disclosure matters. Prior to joining the firm, Ms. Duncan's practice focused on corporate securities, including regulatory reporting and compliance, and as counsel in debt and equity offerings. Ms. Duncan received her J.D. (cum laude) from American University Washington College of Law where she served as a Note-and-Comment Editor of the Administrative Law Review. She received a B.A. (cum laude) from American University.





# BIOGRAPHIES

## ***Susanne Gerlach***

### *Long Term Planning in Turbulent Times*

*Susanne Gerlach, Director in the Des Moines, Iowa office of PFM Financial Advisors LLC.*

Susanne is a Director in the Des Moines, Iowa office of PFM Financial Advisors LLC. Since joining the firm in August 2006, Ms. Gerlach has managed and supported the execution of thousands of transactions including general obligation, limited tax, bond anticipation notes, certificates of participation, sales tax, annual appropriation, urban renewal, special assessment, water, sewer, electric, stormwater, natural gas and education debt transactions. She provides municipal advisor services to over 50 clients throughout the Midwest including the City of Lincoln and Sarpy County, Nebraska. In addition, she actively manages credit strategy for many highly rated entities including four Aaa/AAA rated clients. Ms. Gerlach is a registered Municipal Advisor Representative (Series 50).

## ***Tim Konda***

### *The Budget Planning Process*

*Tim Konda, Business and Project Manager, City of Sioux Falls*

Tim has been a key leader in the City of Sioux Falls annual budget process for the past 16 years. He has worked with the Finance team to develop and implement long-term forecasting models for each fund and department in the City. As a Business and Project Manager, he leads a professional team of Business Analysts focused on building relationships with department leaders. Tim's motto is, "as a team we are numbers driven but people focused"; which is key to maintaining the City's financial strength. One of his greatest achievements includes implementing a Human Resources and Financial ERP System focused on improving business for the City. He has been surrounded by great mentors in life and continues to try and pay this forward by inspiring and teaching others. He leads by being a selfless servant and works every day to build a work environment of respect and excellence.

## ***Craig Kubicek***

### *Fraud Waste and Abuse*

*Craig Kubicek, Deputy Auditor, Nebraska Auditor of Public Accountants*

Craig is the Deputy Auditor and has been with the office since 2005. He received his undergraduate and Master of Professional Accountancy degrees from the University of Nebraska - Lincoln. Craig is a Certified Public Accountant and Certified Fraud Examiner. He is also a member of the Nebraska Society and American Institute of Certified Public Accountants, and the Association of Certified Fraud Examiners. Since working for the Auditor's Office, he has investigated numerous fraud, waste, and abuse cases involving Cities, Villages, State Agencies, State Fair's, Daycares, Non-profits, and Counties. Craig resides in Lincoln, Nebraska with his wife Toni and four children.





# BIOGRAPHIES

## ***Randy Peters***

*Who's Minding the Money? Internal Audits and Audit Committees*

*Randy Peters, Loss Control Specialist, League Association of Risk Management*

Randy has worked for the past four years as the Loss Control Specialist with the League Association of Risk Management, here in Nebraska. Prior to this Randy served as a Claims Handler for American Family Insurance for over twenty years and eleven years as a Police Detective with the Norfolk Police Division in Norfolk, Nebraska. Randy is also an adjunct Instructor for Criminal Justice and Sociology for Northeast Community College. Randy holds a BA in Occupational Management, from Concordia University in Seward, Nebraska and a MS in Behavioral Science from Wayne State College, Wayne, Nebraska.

## ***Laura Sansoni***

*Discovering the Benefits of Strengths Finders*

*Laura Sansoni, Laura Sansoni, Director, UNO CBA Career Development*

Laura has worked at UNO for 6 years and has been the Director of the CBA Career Center for the last 4 years. She earned her BSBA in Marketing from UNL, a master's degree in Education with a focus in Student Affairs and is a Gallup-certified Strengths Coach. Laura is passionate about helping students along their career development journey and helping them discover their full potential while working towards their career goals. She also enjoys connecting with local employers to facilitate internship and job opportunities for UNO Business students. She serves on the UNO CBA DEAI Advisory Council, is a founder of the UNO Campus Career Council, and is the lead instructor and content developer for the CBA Professional Development Seminar Courses. In her free time - Laura likes to spend time with her husband Josh, dog Luna and infant son Carter. One of her favorite activities is exploring Omaha and finding new, local restaurants to enjoy with friends and family.

## ***Josie Gatti Schaffer, Ph.D.***

*The Economic Future*

*Josie Gatti Schaffer, Ph.D., Director, Center for Public Affairs Research at the University of Nebraska at Omaha.*

Josie's expertise lies in examining the sources and types of information used in administrative and policy decisions. A recognized leader in her field, Schafer has prepared technical and survey reports for local governments, most recently in Kansas. She currently serves on the Board of the Midwest Public Affairs Conference.

Recently, Josie helped launch the Nebraska Economic Recovery Dashboard, which provides data visualizations and key insights on the state's economic health through the COVID-19 pandemic and into recovery.



# BIOGRAPHIES

## **Amy Shreck**

*Keeping up with the GASB: 2022 Updates*

*Amy Shreck, – Partner FORVIS (formerly BKD)*

Amy is partner at FORVIS, the firm created through the merger of BKD and DHG. She is a member of the non-profit, education & public sector industry practice and has more than 17 years of experience working with governmental entities, nonprofits, higher education institutions, and public power entities. She leads the FORVIS Center of Excellence for the Public Sector, an internal committee of public sector leaders across the firm who discuss a variety of issues important to the public sector. She completed a two-year term as a practice fellow with the Governmental Accounting Standards Board (GASB) from 2015 to 2017 and was recently appointed to a three-year term on the Government Finance Officers Association Committee on Accounting, Auditing, and Financial Reporting.

## **Tim Weidman**

*What About Personal Cybersecurity? Secure your organization by starting with yourself*

*Tim Weidman, Director, Frankel Zacharia, Technology Services*

Tim is a Certified Ethical Hacker and Penetration Tester and Certified Information Systems Security Professional.

He is also the Director of Information Technology at Frankel Zacharia Technology Services, a department of Frankel Zacharia, LLC. Tim has a technology career spanning over 25 years and has worked as a technology consultant in a wide variety of industries. The Frankel Zacharia cybersecurity team has worked with companies across the United States in cybersecurity reviews, security training and real-life incident response to cybercrime.

