

APRIL 13th, 2016
MANAGEMENT CONFERENCE

Davis Conference Center
1651 N 700 W, Layton

FINANCE TRACK

Facilitators: Ricky Hatch, Clerk/Auditor, Weber County
Brandy Grace, Auditor, Millard County

7:30 **Breakfast**

8:30 **General Session**

10:15 **Financial Impact of the 2016 Legislative Session:**
Lincoln Shurtz, Director of Government Affairs, Utah Association of Counties

A review of the 2016 Legislative Session and changes that will have financial implications for counties.

11:15 **Procurement Procedure Compliance:**
Jason Yocom, Contracts and Procurement, Salt Lake County

The scope of public procurement is broad and incorporates a wide range of activities including, acquiring goods and services at an appropriate quality and quantity, bundling supply needs with other departments and establishing partnerships with suppliers. In all cases, the public body has to choose a supplier and pay for the goods delivered or service provided.

12:15 **Lunch**

1:30 **Elements and Effects of Tax Increment Financing:**
Randy Sant, Economic Development Consultant, Tooele City

When used properly, TIF can promote enduring growth and stronger communities. When used improperly, however, TIF can lead to allegations of waste of taxpayer resources or channeling money to politically favored special interests. Review the details of TIF, and the indicators of when to use it, and when to avoid it.

2:15 **Increased Liabilities on Economic Development:**
Johnnie Miller, Chief Executive Officer, Utah Counties Indemnity Pool

Recent court cases have increased liability of counties by eroding the immunities provided in statute. During the 2016 session, the legislature considered increasing liability for counties by increasing the capitations on tort claim judgments, or doing away with those limits. While increased cost of claims against counties is easily identified as a result of these actions by the courts and legislature, the impact to economic development and particularly to recreation are less apparent, but no less difficult to deal with.

3:15

Budget Development, Approval and Administration:

Van Christensen, Financial Audit Director, State of Utah

The county budget is not like a family budget, which is merely a target to try to achieve, it is a strict limitation on expenditures the tax payers anticipate being made during the year. This session will start with a review of the restrictions to use of public funds to assure things don't get included in the budget that could get you in trouble. Next we'll discuss how to handle expenditures that were not contemplated when the budget was adopted including spending between line items and between departments.

4:00

Protecting the County from Employee Dishonesty:

John Dougall, State Auditor, State of Utah

When a county official or employee embezzles public funds, the impact to the county goes well beyond the loss in dollars and cents. The public's trust is something that can't easily be replaced. Hear about some of the warning flags and examples of how to recognize the warning signs of employee dishonest, and suggestions on controls that will help keep your county from having to deal with this type of loss.