

GFOAz Education Committee Meeting Agenda

Zoom

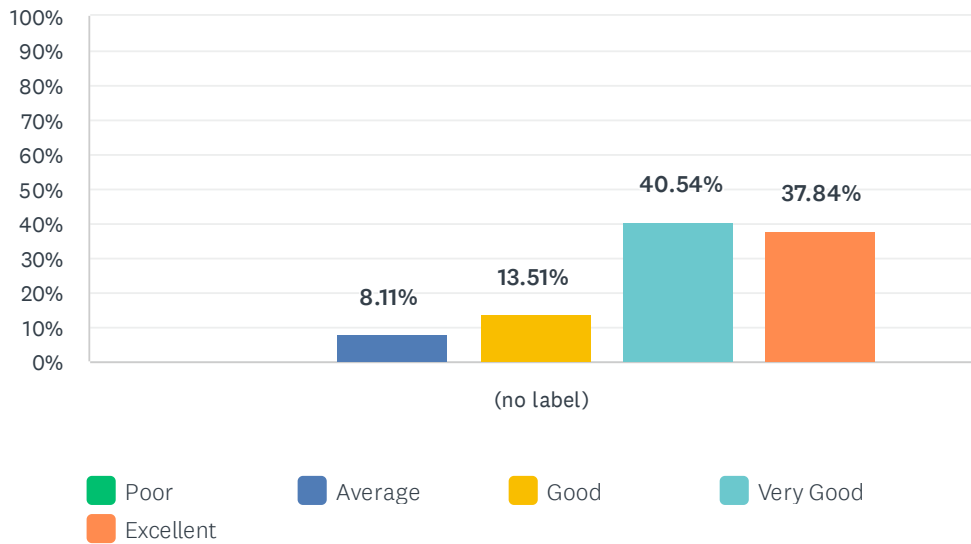
Tuesday, November 7

2:00 p.m. - 3:00 p.m.

1. Welcome and Introductions
2. Survey Results
 - a. Winter Conference 2023
 - b. May Training 2023
 - c. Summer Conference 2023
 - d. October Training 2023
3. Winter Conference Planning: February 7 - 9, Little America Hotel, Flagstaff
 - a. Session Planning
 - b. Session Leads & Deadlines
 - i. Session info due – Friday, December 1

Q1 Please rate your overall conference experience.

Answered: 37 Skipped: 0

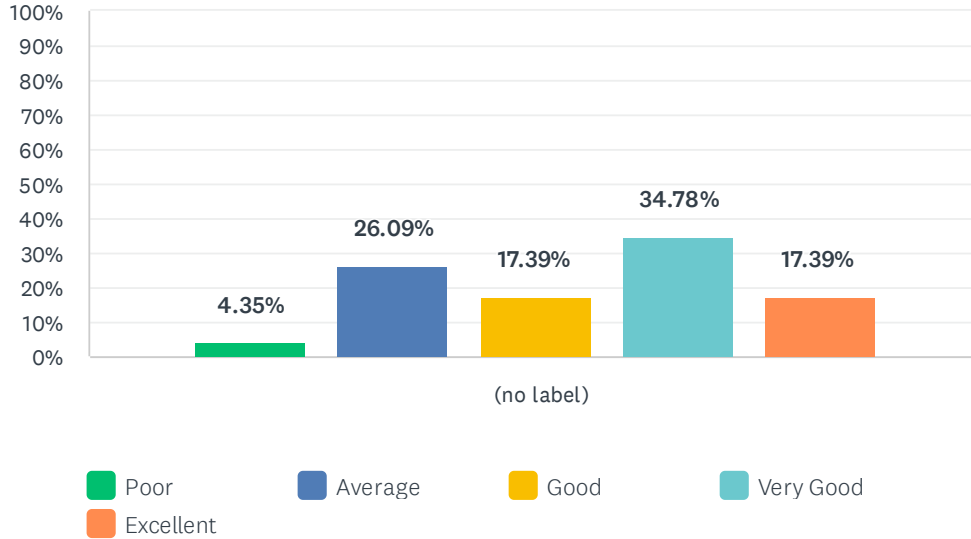


| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|------------|------------|-------------|--------------|--------------|-------|------------------|
| (no label) | 0.00% 0 | 8.11% 3 | 13.51% 5 | 40.54% 15 | 37.84% 14 | 37 | 4.08 |

| # | COMMENTS ON SESSION | DATE |
|---|--|-------------------|
| 1 | It's a big venue presenters need to speak into the microphone so everyone can hear them. | 2/15/2023 2:21 PM |
| 2 | Beautiful location but VERY cold!!! ;) | 2/14/2023 1:37 PM |
| 3 | My first time attending and it was really an amazing event! | 2/13/2023 3:54 PM |

Q2 Please rate the following session: Maricopa Association of Governments Online Mapping and Data Tools

Answered: 36 Skipped: 1

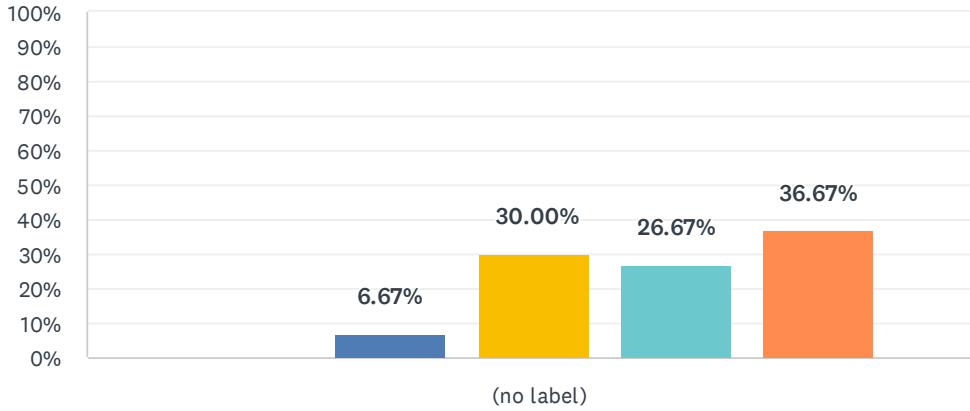


| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 4.35% | 26.09% | 17.39% | 34.78% | 17.39% | 23 | 3.35 |
| | 1 | 6 | 4 | 8 | 4 | | |

| # | COMMENTS ON SESSION | DATE |
|---|--|--------------------|
| 1 | had no idea the information available to those outside of Maricopa County | 2/15/2023 11:02 AM |
| 2 | Great tool/resource, but it could have been covered in less time. I lost focus listening to one speaker for 2 hours. | 2/14/2023 1:37 PM |
| 3 | Too long | 2/14/2023 12:58 PM |
| 4 | It was Excellent but the shortcoming is that PAG is my AG | 2/14/2023 10:04 AM |
| 5 | A little too long | 2/13/2023 3:41 PM |
| 6 | Session was a bit too lengthy. 45 mins would have been good. | 2/10/2023 6:09 PM |

Q3 Please rate the following session: ASRS's Contribution Prepayment Program – A Strategy to Manage your Current and Future Pension Liabilities

Answered: 36 Skipped: 1



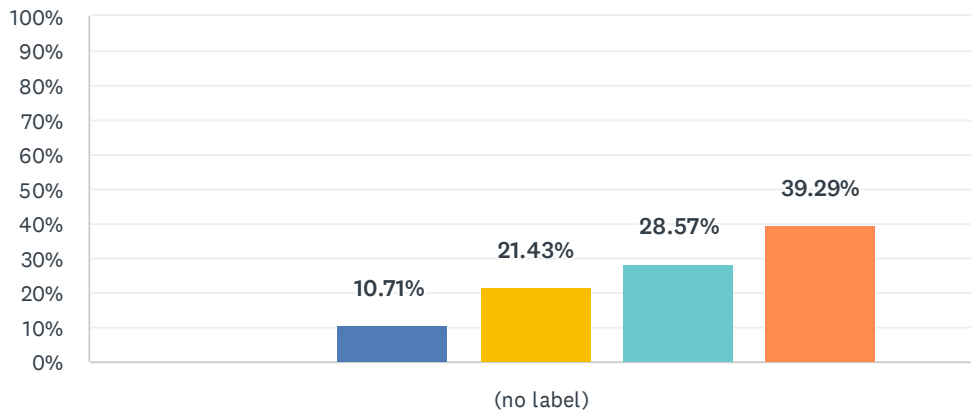
■ Poor
 ■ Average
 ■ Good
 ■ Very Good
■ Excellent

| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|------------|------------|-------------|-------------|--------------|-------|------------------|
| (no label) | 0.00% 0 | 6.67% 2 | 30.00% 9 | 26.67% 8 | 36.67% 11 | 30 | 3.93 |

| # | COMMENTS ON SESSION | DATE |
|---|--|-------------------|
| 1 | Seemed to be targeted at the employer, not relevant to me. | 2/14/2023 1:37 PM |

Q4 Please rate the following session: The 'I' in Team: The Lego Challenge

Answered: 36 Skipped: 1



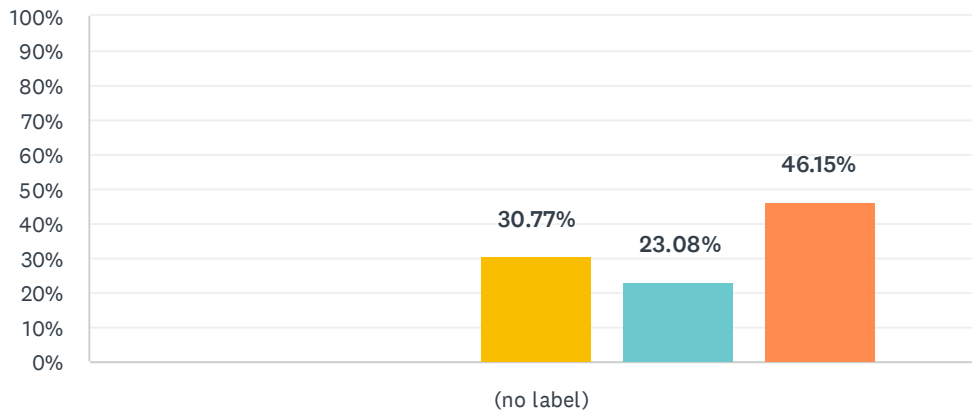
■ Poor
 ■ Average
 ■ Good
 ■ Very Good
■ Excellent

| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 0.00% | 10.71% | 21.43% | 28.57% | 39.29% | | |
| | 0 | 3 | 6 | 8 | 11 | 28 | 3.96 |

| # | COMMENTS ON SESSION | DATE |
|---|---|--------------------|
| 1 | Fun and engaging. | 2/16/2023 12:46 PM |
| 2 | It was an eye opening, interactive session. | 2/14/2023 1:38 PM |
| 3 | I liked this activity even though our team did not stack our Legos correctly :) | 2/13/2023 4:45 PM |
| 4 | Not a dynamic speaker as expected for a keynote. | 2/10/2023 12:30 PM |

Q5 Please rate the following breakout session: New Member Meet & Greet

Answered: 36 Skipped: 1

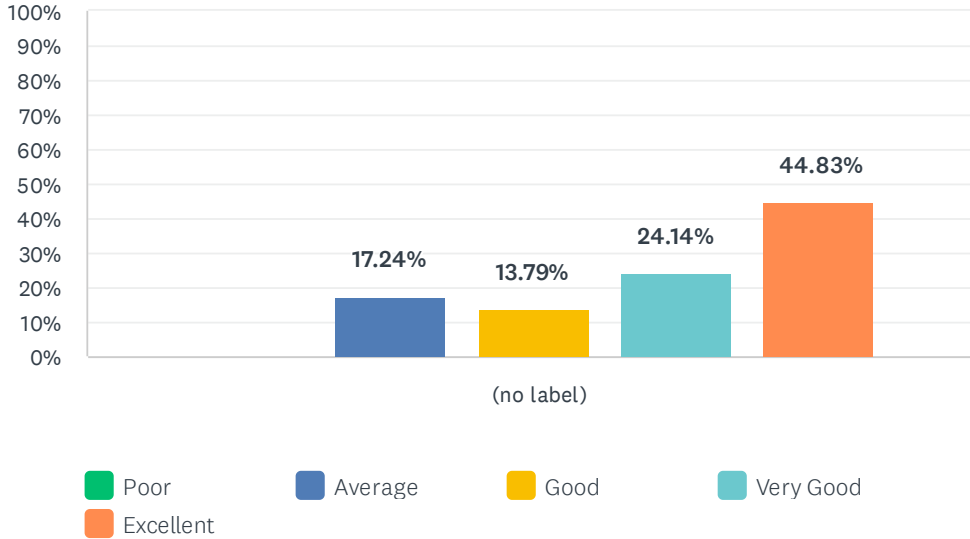


■ Poor
 ■ Average
 ■ Good
 ■ Very Good
■ Excellent

| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|------------|------------|-------------|-------------|-------------|-------|------------------|
| (no label) | 0.00% 0 | 0.00% 0 | 30.77% 4 | 23.08% 3 | 46.15% 6 | 13 | 4.15 |

Q6 Please rate the following session: “Creating YOUR High-Performing Team”

Answered: 36 Skipped: 1

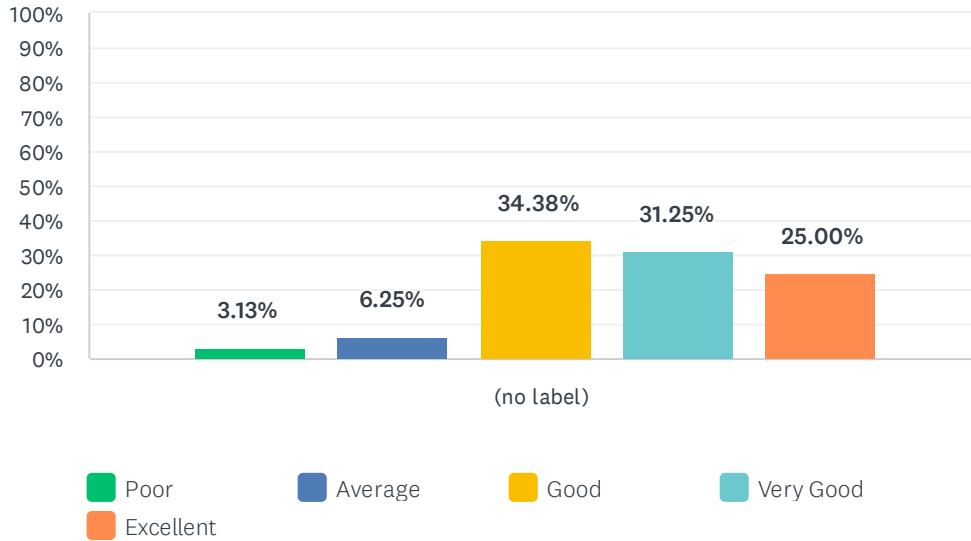


| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 0.00% | 17.24% | 13.79% | 24.14% | 44.83% | | |
| | 0 | 5 | 4 | 7 | 13 | 29 | 3.97 |

| # | COMMENTS ON SESSION | DATE |
|---|---------------------|-------------------|
| 1 | Great tips shared! | 2/13/2023 3:55 PM |

Q7 Please rate the following session: ARPA – What are you doing with your funds?

Answered: 36 Skipped: 1

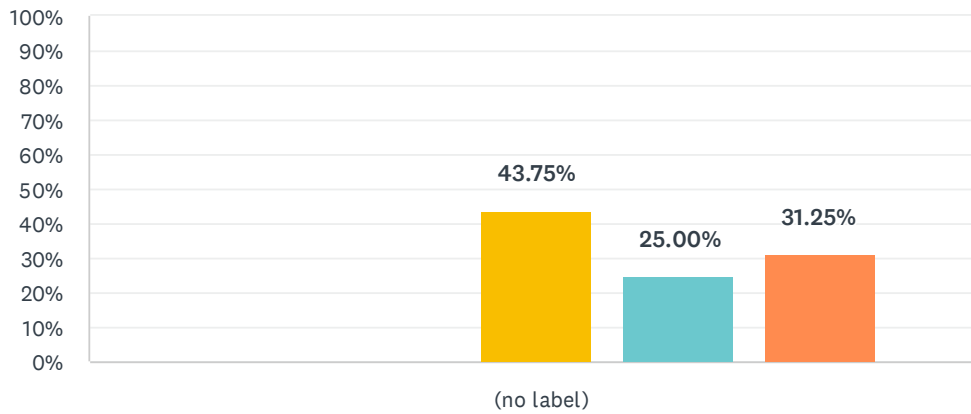


| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 3.13% | 6.25% | 34.38% | 31.25% | 25.00% | | |
| | 1 | 2 | 11 | 10 | 8 | 32 | 3.69 |

| # | COMMENTS ON SESSION | DATE |
|---|--|--------------------|
| 1 | disturbing that Treasury was giving bad info, but glad we found out | 2/15/2023 11:03 AM |
| 2 | Very specific to those who are responsible for spending ARPA funding; not relevant to my position. | 2/14/2023 1:38 PM |
| 3 | Hoping there will be handout materials available at some point. | 2/14/2023 7:13 AM |
| 4 | E&Y provided info that wasn't fully accurate | 2/13/2023 7:06 PM |

Q8 Please rate the following session: GASB Updates

Answered: 36 Skipped: 1



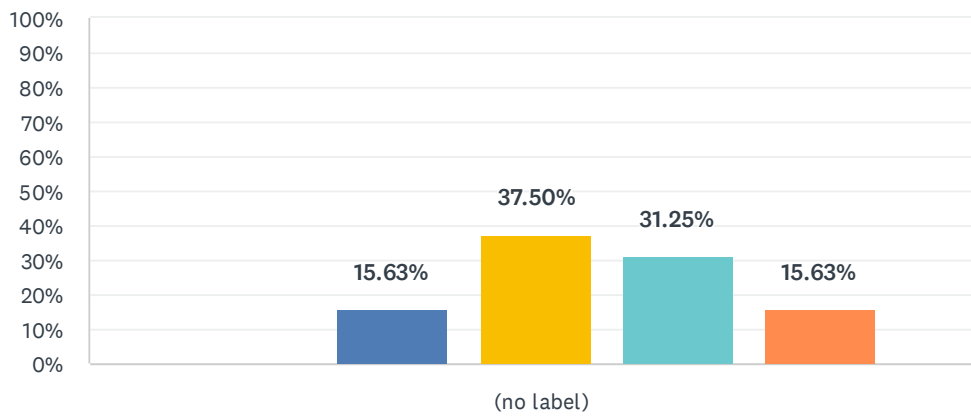
■ Poor
 ■ Average
 ■ Good
 ■ Very Good
■ Excellent

| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|------------|------------|--------------|-------------|--------------|-------|------------------|
| (no label) | 0.00% 0 | 0.00% 0 | 43.75% 14 | 25.00% 8 | 31.25% 10 | 32 | 3.88 |

| # | OTHER (PLEASE SPECIFY) | DATE |
|---|--|-------------------|
| 1 | It was a lot of information. | 2/14/2023 1:40 PM |
| 2 | This session was too long - having it as part of a panel for the last 30 min may help in the future. I also shared this with the speakers. | 2/14/2023 7:15 AM |
| 3 | Great overview of information! | 2/13/2023 3:56 PM |

Q9 Please rate the following session: Internal Controls – Policy & Practice

Answered: 36 Skipped: 1



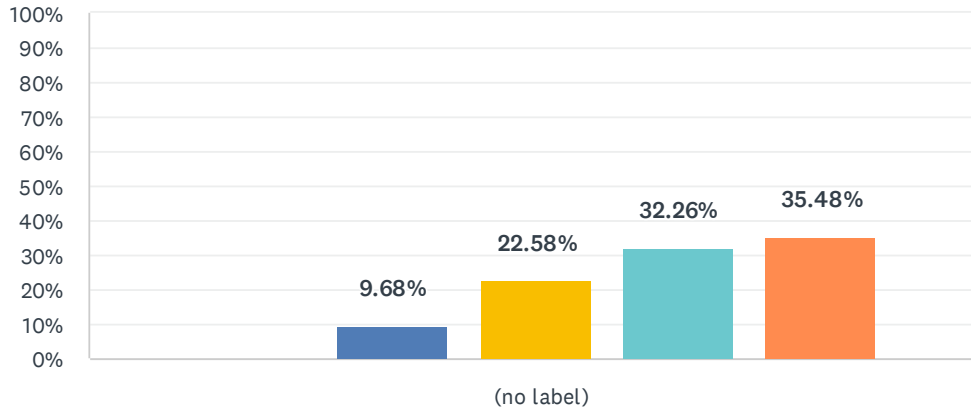
■ Poor
 ■ Average
 ■ Good
 ■ Very Good
■ Excellent

| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 0.00% | 15.63% | 37.50% | 31.25% | 15.63% | 32 | 3.47 |
| | 0 | 5 | 12 | 10 | 5 | | |

| # | COMMENTS ON SESSION | DATE |
|---|------------------------|-------------------|
| 1 | Learned something new! | 2/14/2023 1:40 PM |
| 2 | A little too long | 2/13/2023 3:42 PM |

Q10 Please rate the following session: Cybersecurity for Local and State Government

Answered: 36 Skipped: 1



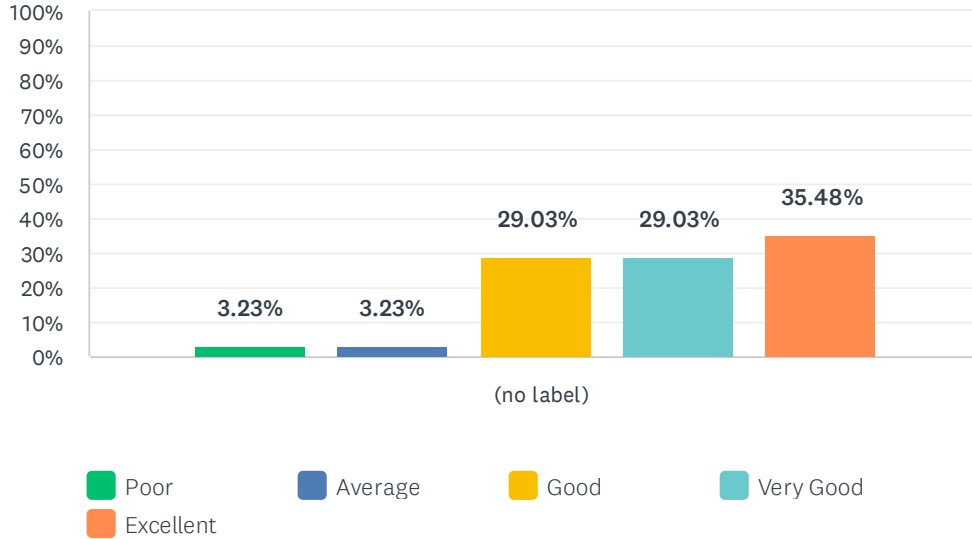
■ Poor
 ■ Average
 ■ Good
 ■ Very Good
■ Excellent

| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 0.00% | 9.68% | 22.58% | 32.26% | 35.48% | | |
| | 0 | 3 | 7 | 10 | 11 | 31 | 3.94 |

| # | COMMENTS ON SESSION | DATE |
|---|---|--------------------|
| 1 | Started with great facts, but turned into a Motorola sales pitch. | 2/14/2023 1:40 PM |
| 2 | Excellent presentation. | 2/13/2023 3:56 PM |
| 3 | Good session but turned into a sales pitch. | 2/10/2023 12:31 PM |

Q11 Please rate the following session: PSPRS Experiences: Approaches to Managing Pension Liabilities and the Impact on Financial Reporting

Answered: 36 Skipped: 1

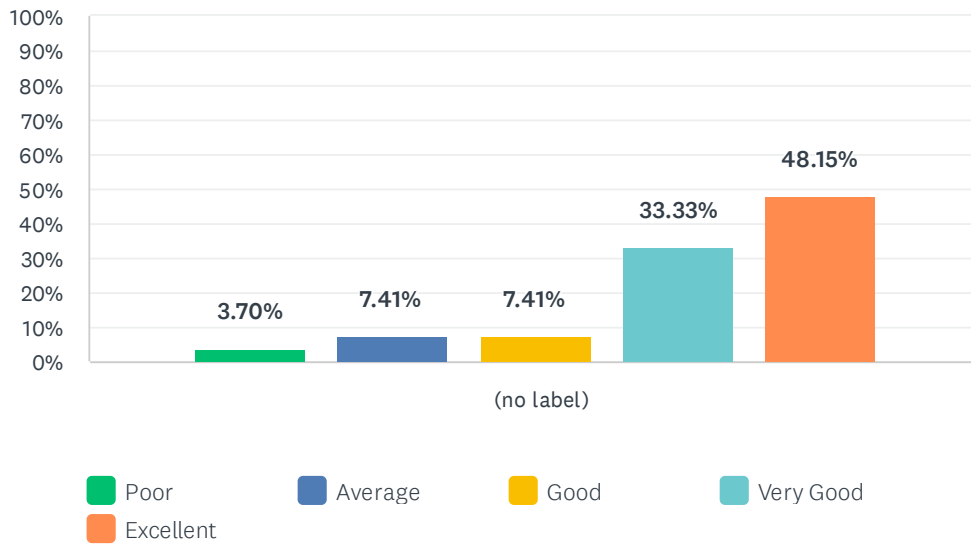


| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 3.23% | 3.23% | 29.03% | 29.03% | 35.48% | | |
| | 1 | 1 | 9 | 9 | 11 | 31 | 3.90 |

| # | COMMENTS ON SESSION | DATE |
|---|---|-------------------|
| 1 | For a 90 minute session, the format worked great. | 2/14/2023 7:15 AM |

Q12 Please rate the following session: Finance Director Panel

Answered: 36 Skipped: 1

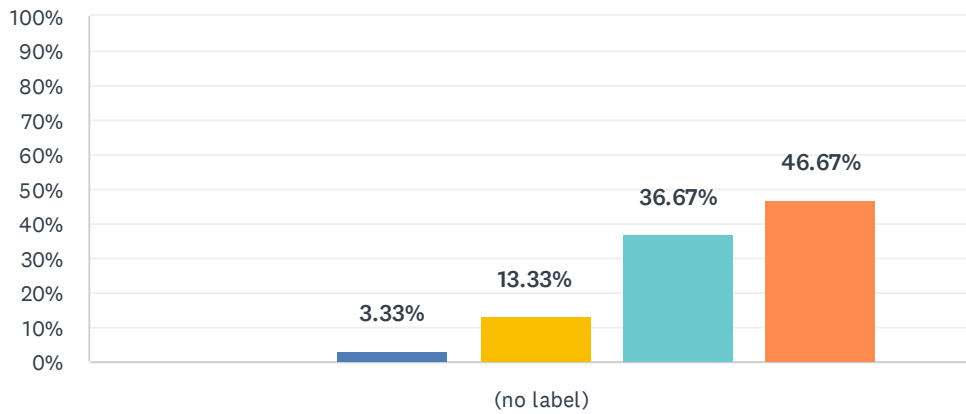


| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|-------|-----------|-----------|-------|------------------|
| (no label) | 3.70% | 7.41% | 7.41% | 33.33% | 48.15% | 27 | 4.15 |
| | 1 | 2 | 2 | 9 | 13 | | |

| # | COMMENTS ON SESSION | DATE |
|---|--|-------------------|
| 1 | This session shouldt be longer and they should take questions from the audience. | 2/15/2023 2:28 PM |
| 2 | Very interesting to hear the different perspectives/experiences. | 2/14/2023 1:40 PM |
| 3 | I'd love to see more panels like this in the future. | 2/14/2023 7:15 AM |
| 4 | Appreciated the honesty | 2/13/2023 7:09 PM |
| 5 | I really enjoyed the different perspectives. | 2/13/2023 3:56 PM |

Q13 Please rate the following session: Economic Update

Answered: 36 Skipped: 1



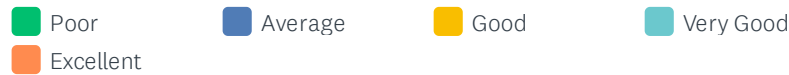
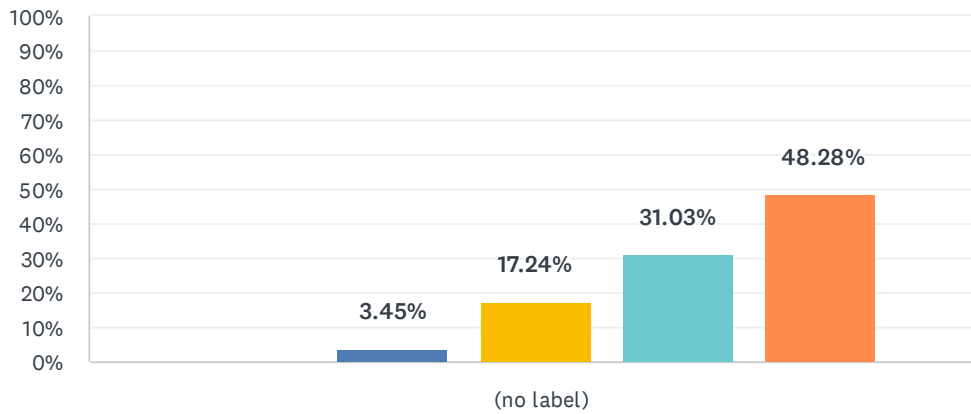
■ Poor
 ■ Average
 ■ Good
 ■ Very Good
■ Excellent

| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 0.00% | 3.33% | 13.33% | 36.67% | 46.67% | 30 | 4.27 |
| | 0 | 1 | 4 | 11 | 14 | | |

| # | COMMENTS ON SESSION | DATE |
|---|---|--------------------|
| 1 | Again this session should be longer with more emphasis on local information. He started with sales tax is the single most revenue source for cities and never mentioned it again. Also local building permit information. | 2/15/2023 2:28 PM |
| 2 | Too focused on the federal level. Would have been good to learn more about AZ/Maricopa County data. | 2/14/2023 1:40 PM |
| 3 | Felt the speaker let his politics show and influence his economic update. Also mentioned he actively chose to ignore data. | 2/14/2023 10:06 AM |
| 4 | I like the PFM update better with Paulina | 2/14/2023 7:38 AM |
| 5 | Great speaker | 2/14/2023 7:15 AM |
| 6 | I am not an economics person; i enjoyed this presentation! | 2/13/2023 4:47 PM |
| 7 | Too short! | 2/13/2023 3:42 PM |

Q14 Please rate the following session: Legislative Update

Answered: 36 Skipped: 1

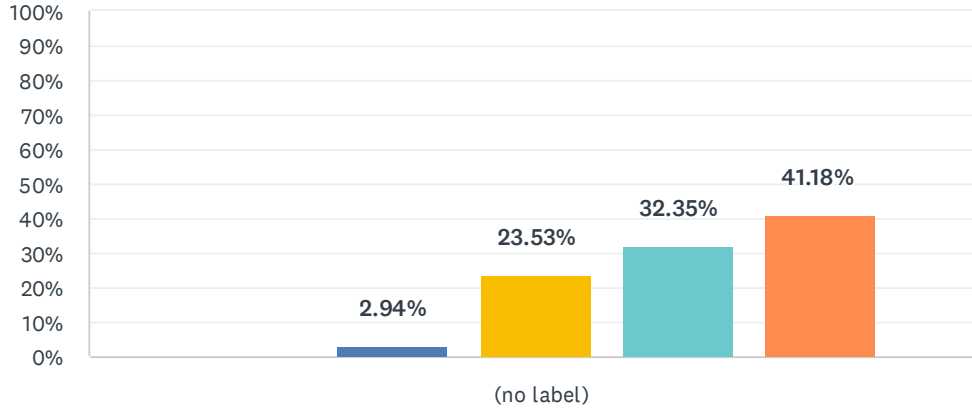


| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 0.00% | 3.45% | 17.24% | 31.03% | 48.28% | | |
| | 0 | 1 | 5 | 9 | 14 | 29 | 4.24 |

| # | COMMENTS ON SESSION | DATE |
|---|--|-------------------|
| 1 | Also need more time for this. Legislation & Shared revenues are very important to cities. The League does a great job on this. | 2/15/2023 2:28 PM |
| 2 | Both speakers were excellent and shared interesting information. | 2/14/2023 1:40 PM |
| 3 | Love their energy and passion | 2/14/2023 7:15 AM |
| 4 | Presenter assumed we already knew all the proposed legislation. | 2/13/2023 7:09 PM |
| 5 | Leave out the political bias and just report on the legislative items. | 2/13/2023 4:02 PM |
| 6 | redundant | 2/13/2023 3:45 PM |
| 7 | Lots of acronyms. I could hardly understand the presentation. Not everyone can see the screen. | 2/13/2023 3:43 PM |
| 8 | Too short! This one could easily be 90 minutes. | 2/13/2023 3:42 PM |

Q15 Please rate your impression of the value for cost of the conference registration:

Answered: 34 Skipped: 3

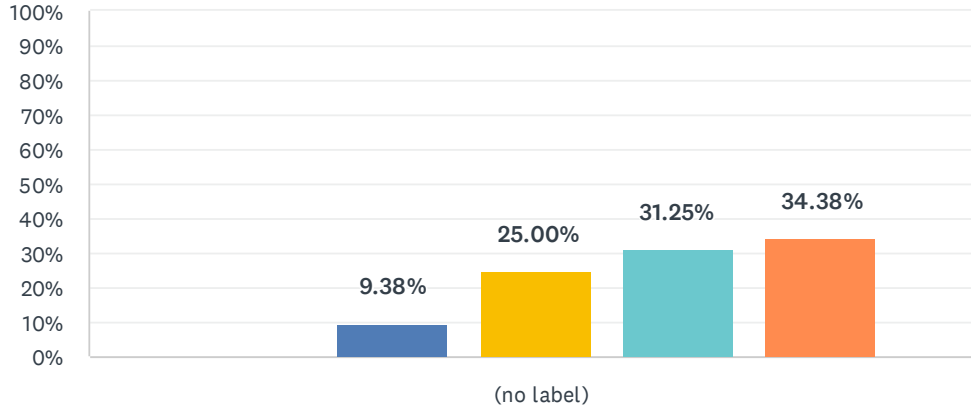


■ Poor
 ■ Average
 ■ Good
 ■ Very Good
■ Excellent

| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 0.00% | 2.94% | 23.53% | 32.35% | 41.18% | | |
| | 0 | 1 | 8 | 11 | 14 | 34 | 4.12 |

Q16 Please rate your level of satisfaction with the conference mobile application:

Answered: 32 Skipped: 5



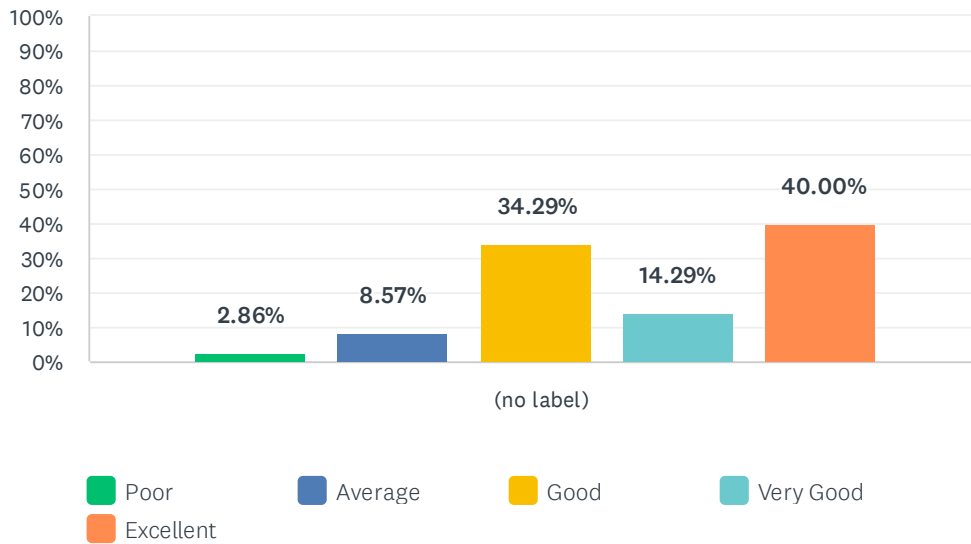
■ Poor
 ■ Average
 ■ Good
 ■ Very Good
■ Excellent

| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 0.00% | 9.38% | 25.00% | 31.25% | 34.38% | | |
| | 0 | 3 | 8 | 10 | 11 | 32 | 3.91 |

| # | COMMENTS ON THE COST OF CONFERENCE REGISTRATION | DATE |
|---|--|-------------------|
| 1 | I didn't use this year | 2/14/2023 7:40 AM |
| 2 | too much effort to use | 2/13/2023 3:47 PM |
| 3 | Calendar reminders were helpful; access to presentations from a website would help since I like to download them to OneNote and take notes during the presentation | 2/13/2023 3:45 PM |

Q17 Please rate your overall satisfaction with the food & breaks:

Answered: 35 Skipped: 2

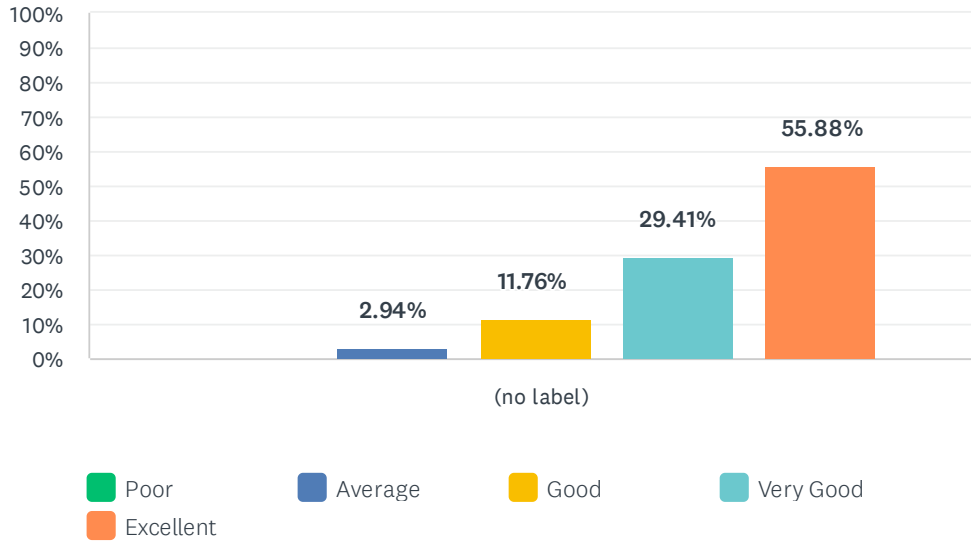


| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 2.86% | 8.57% | 34.29% | 14.29% | 40.00% | 35 | 3.80 |
| | 1 | 3 | 12 | 5 | 14 | | |

| # | COMMENTS ON FOOD & BREAKS | DATE |
|---|---|-------------------|
| 1 | lack of coffee was disturbing | 2/14/2023 7:40 AM |
| 2 | The food was mediocre. For the lunch on Thursday, many tables were being cleared and ours wasn't even served yet. The staff of the hotel seemed unprepared for the numbers that were present. | 2/13/2023 4:42 PM |
| 3 | At the lunch, our table was served last at it took over 10 minutes for 7 people to get the food and it was cold. | 2/9/2023 10:52 PM |

Q18 Please rate your level of satisfaction with the conference location (Little America Hotel):

Answered: 34 Skipped: 3



| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 0.00% | 2.94% | 11.76% | 29.41% | 55.88% | 34 | 4.38 |
| | 0 | 1 | 4 | 10 | 19 | | |

| # | COMMENTS ON CONFERENCE HOTEL | DATE |
|---|--|-------------------|
| 1 | Little America is a great venue | 2/15/2023 2:35 PM |
| 2 | Great facility but February in Flagstaff is brutal. There was a lot of coughing in the room. | 2/14/2023 1:47 PM |
| 3 | Beautiful venue for this event! | 2/13/2023 3:57 PM |
| 4 | would be excellent in the summer | 2/13/2023 3:47 PM |

Q19 Please let us know what you really liked and what we can do to improve GFOAz conferences.

Answered: 10 Skipped: 27

| # | RESPONSES | DATE |
|----|--|--------------------|
| 1 | The room was a bit chilly, and we could have used more coffee and snacks. | 2/16/2023 6:58 AM |
| 2 | Switch the summer conference to Flagstaff & the Winter to Tucson | 2/15/2023 2:35 PM |
| 3 | excellent conference | 2/15/2023 11:05 AM |
| 4 | Most speakers were excellent. The agenda was well-rounded. | 2/14/2023 1:47 PM |
| 5 | The pension meetings felt like a sales pitch and were annoying. GIS presenter was monotone and the session was too long for the topic. | 2/14/2023 7:40 AM |
| 6 | Would it be possible to switch the winter and summer locations? Traveling up the mountain in winter isn't a pleasant experience. | 2/13/2023 4:42 PM |
| 7 | As a sponsor, I think it would be ideal to have the hallway available for a few sponsor booths. | 2/13/2023 4:06 PM |
| 8 | I would like to hear about problems Cities or Towns face and how did they solve them, | 2/13/2023 3:59 PM |
| 9 | Great array of information, relevant and great networking opportunities. | 2/13/2023 3:57 PM |
| 10 | I really liked the variety of topics. I think the first day was a bit too shortened with very few sessions. | 2/10/2023 6:11 PM |

Q20 Please provide any session topics or potential speaker ideas for future conferences.

Answered: 9 Skipped: 28

| # | RESPONSES | DATE |
|---|---|--------------------|
| 1 | Expenditure limits | 2/16/2023 6:58 AM |
| 2 | The League: Budget, State Shared Revenues (maybe a forecast) Legislation. Economic Outlook: Local Sales Tax & building permits trends. | 2/15/2023 2:35 PM |
| 3 | love the ideas the education committee has come up with | 2/15/2023 11:05 AM |
| 4 | Revenue Forecast Budgeting | 2/14/2023 1:47 PM |
| 5 | I like having a soft skill session like team building, emotional intelligence, personality types etc. Keep doing that to break up the serious materials. | 2/14/2023 7:40 AM |
| 6 | Budgeting 101 | 2/13/2023 4:42 PM |
| 7 | The more technical of a topic you can provide the better. It adds value to learn "finance" related technical issues in our industry. | 2/13/2023 4:06 PM |
| 8 | Topic: Finance & Stress management Speaker: Jocko Willink | 2/13/2023 3:59 PM |
| 9 | Finance speak. Yes, we all speak in acronyms, but should we? Everyone has their own specialty and we can all sling acronyms like the best of them. However, when a subject is new or is on your periphery, the entire point of the presentation may be too difficult to follow or understand. This is where you see people tune out. Another good subject might be: speaking finance to non-finance people. This is our base. These are our internal and external customers. How do we translate 'finance speak' to an understandable and engaging topic for our user groups? | 2/13/2023 3:48 PM |

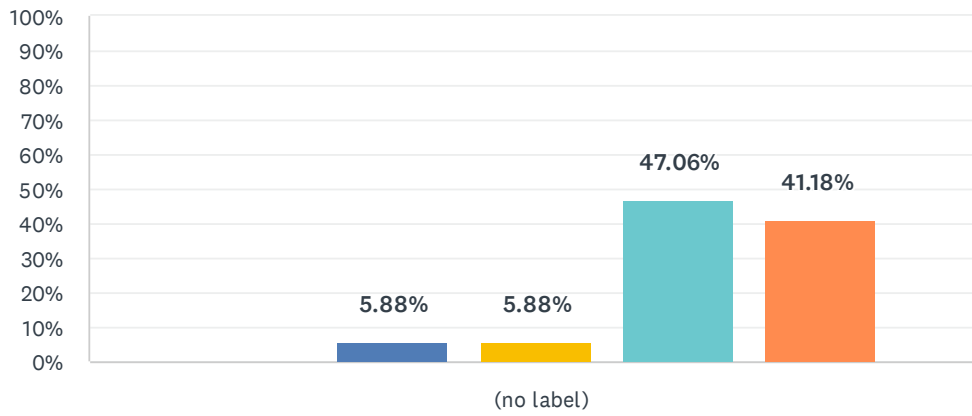
Q21 If you are a member of GFOAz and interested in serving on the Education Committee, please add your name and e-mail address below.

Answered: 1 Skipped: 36

| # | RESPONSES | DATE |
|---|---|-------------------|
| 1 | Humberto Del Castillo humberto.delcastillo@tucsonaz.gov | 2/13/2023 3:59 PM |

Q1 Rate your overall satisfaction with the training:

Answered: 17 Skipped: 0



■ Poor
 ■ Fair
 ■ Average
 ■ Good
■ Excellent

| | POOR | FAIR | AVERAGE | GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|-------|---------|--------|-----------|-------|------------------|
| (no label) | 0.00% | 5.88% | 5.88% | 47.06% | 41.18% | 17 | 4.24 |
| | 0 | 1 | 1 | 8 | 7 | | |

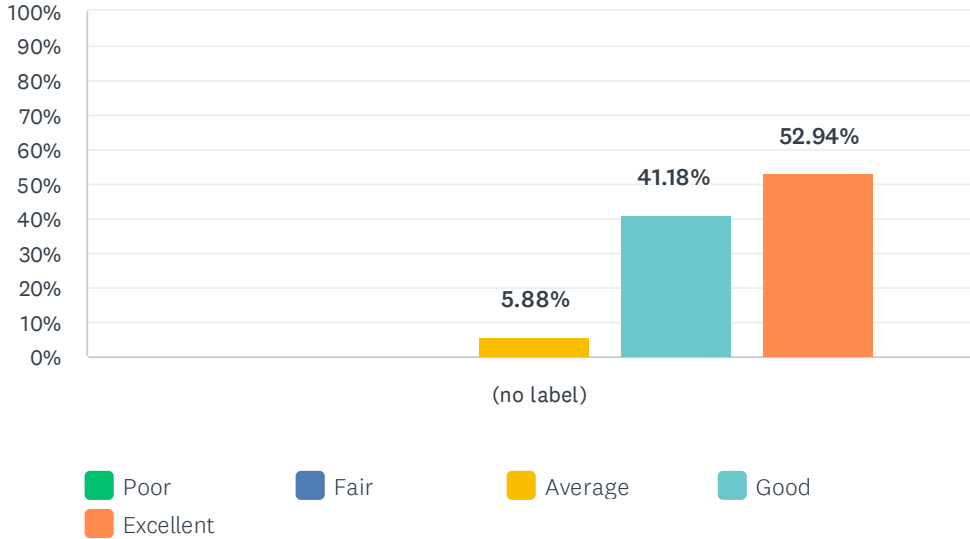
Q2 Comments and suggestions on the training:

Answered: 4 Skipped: 13

| # | RESPONSES | DATE |
|---|---|-------------------|
| 1 | Great location, though would like to see some events come a bit more East. | 5/17/2023 9:51 AM |
| 2 | We could have pivoted and gained another hour of CPE by doing some sort of facilitated roundtable discussion. | 5/9/2023 9:52 AM |
| 3 | Tables were small. | 5/8/2023 5:25 PM |
| 4 | Did not seem as robust as previous trainings and not as applicable to my current job as Budget Manager. | 5/8/2023 12:29 PM |

Q3 Please rate the following session: Investments in Times of Increasing Interest Rates

Answered: 17 Skipped: 0

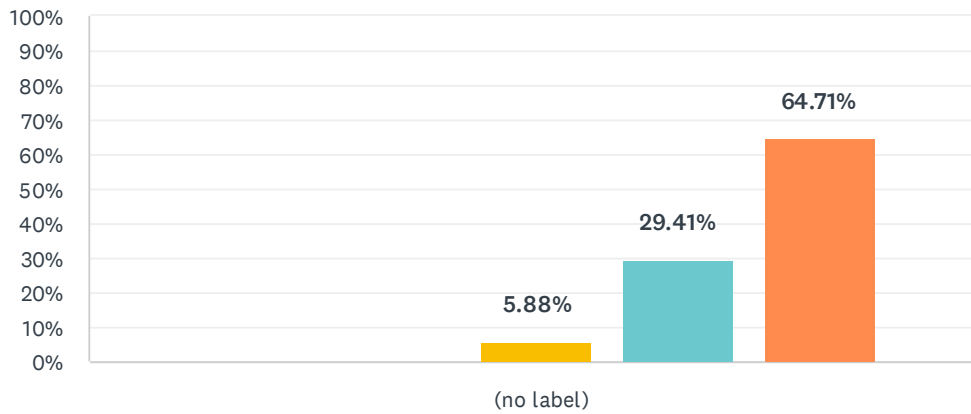


| | POOR | FAIR | AVERAGE | GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|-------|---------|--------|-----------|-------|------------------|
| (no label) | 0.00% | 0.00% | 5.88% | 41.18% | 52.94% | 17 | 4.47 |
| | 0 | 0 | 1 | 7 | 9 | | |

| # | COMMENTS: | DATE |
|---|---|-------------------|
| 1 | It was unfortunate that one of the speakers passed away but was not replaced. | 5/8/2023 3:41 PM |
| 2 | I enjoyed how the presenter kept the presentation interesting and added personal humor into the slides. | 5/8/2023 3:00 PM |
| 3 | The speaker was dynamic and interesting, but the information was a bit technical if you aren't in the treasury/investment management side of the house. | 5/8/2023 1:41 PM |
| 4 | Very knowledgeable and overall well done. | 5/8/2023 12:29 PM |

Q4 Please rate the following session: Public Speaking

Answered: 17 Skipped: 0



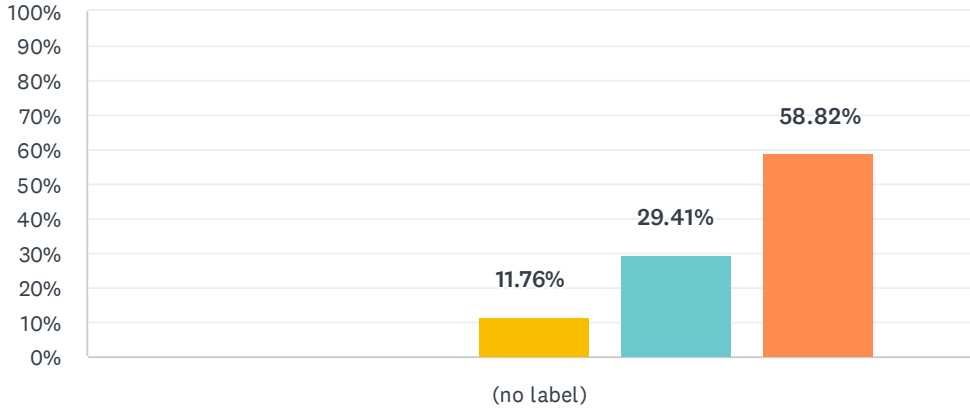
■ Poor
 ■ Fair
 ■ Average
 ■ Good
■ Excellent

| | POOR | FAIR | AVERAGE | GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|-------|---------|--------|-----------|-------|------------------|
| (no label) | 0.00% | 0.00% | 5.88% | 29.41% | 64.71% | 17 | 4.59 |
| | 0 | 0 | 1 | 5 | 11 | | |

| # | COMMENTS: | DATE |
|---|--|-------------------|
| 1 | A good overview, but more detail I think was needed on crisis communications etc. Perhaps another session. | 5/17/2023 9:51 AM |
| 2 | The three presenters were funny, had great tips and advice. | 5/8/2023 3:00 PM |
| 3 | Great topic, fun panel! | 5/8/2023 1:41 PM |
| 4 | Good but thought the format could have been better. Maybe split a presentation with the panel discussion. | 5/8/2023 12:29 PM |

Q5 Please rate the following session: The Ins and Outs of Utility Financial Planning

Answered: 17 Skipped: 0



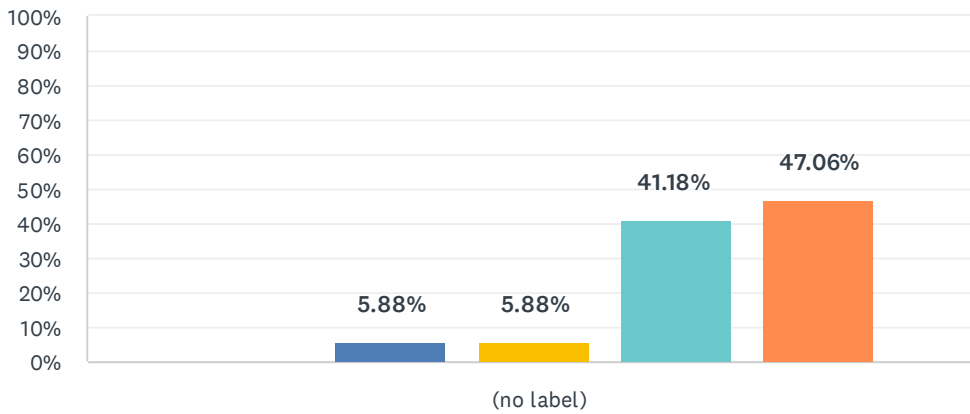
■ Poor ■ Fair ■ Average ■ Good
■ Excellent

| | POOR | FAIR | AVERAGE | GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|-------|---------|--------|-----------|-------|------------------|
| (no label) | 0.00% | 0.00% | 11.76% | 29.41% | 58.82% | 17 | 4.47 |
| | 0 | 0 | 2 | 5 | 10 | | |

| # | COMMENTS: | DATE |
|---|--|-------------------|
| 1 | One of the presenters was monotoned, not a good after lunch mix. | 5/8/2023 3:00 PM |
| 2 | Great speakers. It was nice to have a mixed panel on this topic. | 5/8/2023 1:41 PM |
| 3 | As a County, we do not manage utilities so not applicable. | 5/8/2023 12:29 PM |

Q6 Please rate the following session: Arbitrage and Bond Compliance

Answered: 17 Skipped: 0



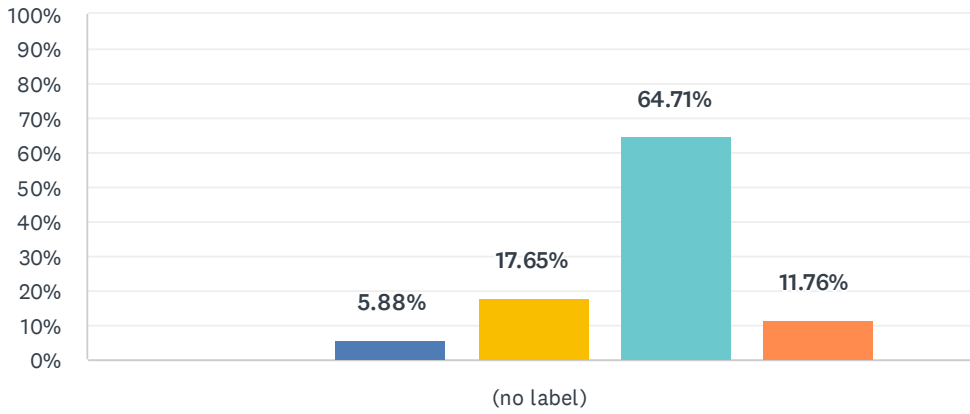
■ Poor
 ■ Fair
 ■ Average
 ■ Good
■ Excellent

| | POOR | FAIR | AVERAGE | GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|-------|---------|--------|-----------|-------|------------------|
| (no label) | 0.00% | 5.88% | 5.88% | 41.18% | 47.06% | 17 | 4.29 |
| | 0 | 1 | 1 | 7 | 8 | | |

| # | COMMENTS: | DATE |
|---|--|-------------------|
| 1 | Most interesting to continue learning on municipal bonds. | 5/17/2023 9:51 AM |
| 2 | Presenter was personable and although I do not work with bonds, I appreciated the information. | 5/8/2023 3:00 PM |
| 3 | One speaker was good but assumed the audience had background in the topic. | 5/8/2023 12:29 PM |

Q7 Rate your overall satisfaction with the meals:

Answered: 17 Skipped: 0

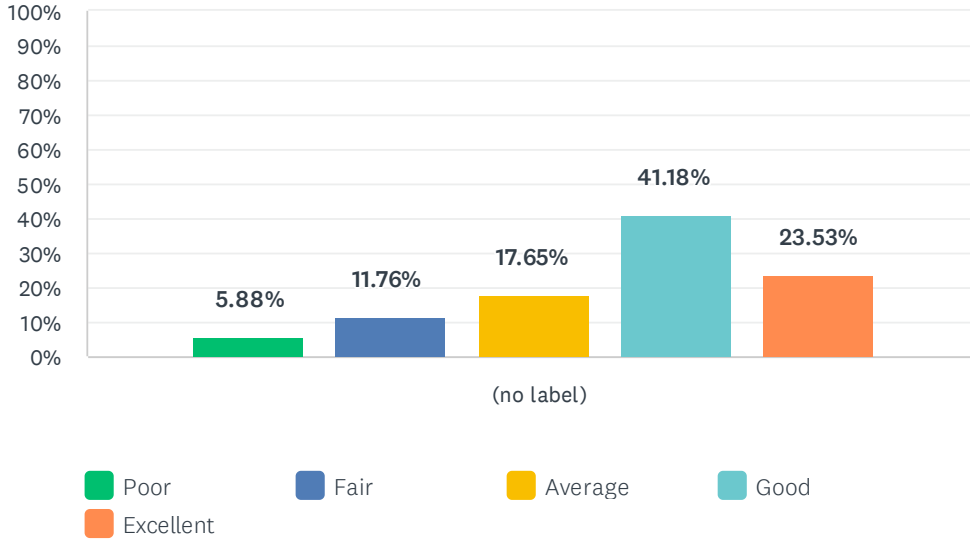


| | POOR | FAIR | AVERAGE | GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|-------|---------|--------|-----------|-------|------------------|
| (no label) | 0.00% | 5.88% | 17.65% | 64.71% | 11.76% | 17 | 3.82 |
| | 0 | 1 | 3 | 11 | 2 | | |

| # | COMMENTS AND SUGGESTIONS: | DATE |
|---|---|-------------------|
| 1 | We ran out of forks and healthier breakfast options (fruit, etc.) would be great. | 5/17/2023 9:51 AM |
| 2 | Needed napkins at both breakfast and lunch. Perhaps we could have had a choice of a few items with registration? | 5/9/2023 9:52 AM |
| 3 | Forks and napkins at the start would have been very helpful. All of the food served was fresh and healthy. Thank you! | 5/8/2023 3:00 PM |
| 4 | No forks. Baguettes weren't cut. Healthier breakfast non-sweet options would be appreciated. | 5/8/2023 2:23 PM |
| 5 | Ran out of forks and napkins | 5/8/2023 2:14 PM |

Q8 Rate your overall satisfaction with the training location, Pulliam Auditorium at the Burton Barr Central Library

Answered: 17 Skipped: 0



| | POOR | FAIR | AVERAGE | GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|--------|---------|--------|-----------|-------|------------------|
| (no label) | 5.88% | 11.76% | 17.65% | 41.18% | 23.53% | 17 | 3.65 |
| | 1 | 2 | 3 | 7 | 4 | | |

| # | COMMENTS AND SUGGESTIONS: | DATE |
|---|---|-------------------|
| 1 | Parking easy. Thanks so much. | 5/17/2023 9:51 AM |
| 2 | it would have been great to have some sort of tour of building, or somehow take advantage of being on site | 5/9/2023 9:52 AM |
| 3 | Tables were small and some seats had your back to the speak so you had to turn your seat. | 5/8/2023 5:25 PM |
| 4 | Dark; a place with windows would be nice. Parking was easy | 5/8/2023 2:23 PM |
| 5 | Room was chilly | 5/8/2023 1:59 PM |
| 6 | YIKES!!!! Poor bathrooms, harassed going in and out of the building. | 5/8/2023 1:12 PM |
| 7 | The projection screen was kind of dark and made it hard to see the colors of the different lines on the graphs. | 5/8/2023 1:04 PM |
| 8 | Central location is more difficult to get to and the room was extremely cold for the first half. | 5/8/2023 12:29 PM |

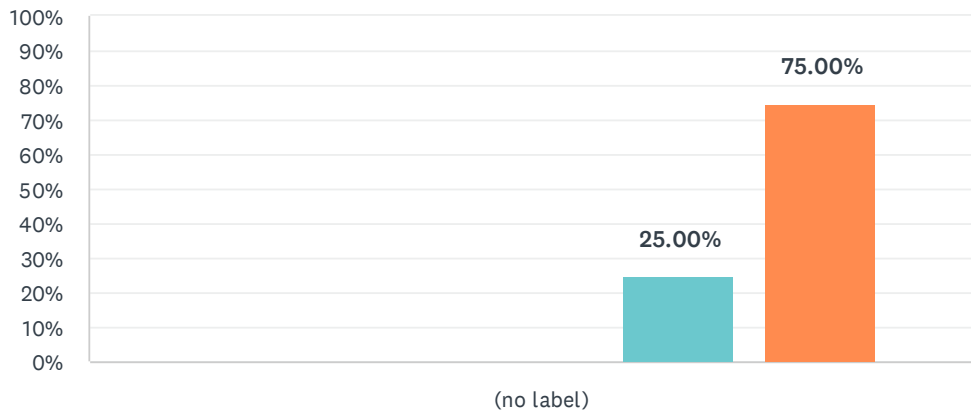
Q9 What did we do that you really liked and what can we do to improve GFOAz trainings?

Answered: 11 Skipped: 6

| # | RESPONSES | DATE |
|----|---|-------------------|
| 1 | Group is very welcoming. Would be great to have more networking via table introductions, though the excel sheet is great to know who is there. I think if you host it in a city, that city should speak/present on finance. Just an idea. | 5/17/2023 9:51 AM |
| 2 | I really enjoyed the public speaking workshop | 5/9/2023 9:52 AM |
| 3 | I really liked the variety of sessions. I loved the public speaking session. The question and answer type sessions with people in those roles are always so good. | 5/8/2023 5:25 PM |
| 4 | I appreciated the location being centralized. | 5/8/2023 3:41 PM |
| 5 | The food and presenters were excellent. I think you can improve if you allow an opportunity for new members to introduce themselves and provide a short intro into GFOAz. | 5/8/2023 3:00 PM |
| 6 | Keep up the good work | 5/8/2023 2:14 PM |
| 7 | The variety in presentation topics was great. I most enjoyed the public speaking topic and would look forward to more soft skill/non-technical sessions at future trainings. | 5/8/2023 1:41 PM |
| 8 | Liked topics. Safer place for the event would be nice. | 5/8/2023 1:12 PM |
| 9 | I did not like the format of the panel seated at a table. Was difficult to see the speakers and stay engaged. I do like that GFOAz offers one day intensive trainings and look forward to future trainings. | 5/8/2023 12:29 PM |
| 10 | Great variety of topics and speakers! | 5/8/2023 12:28 PM |
| 11 | I really like this central location. | 5/8/2023 12:17 PM |

Q1 Please rate the Wednesday morning golf tournament:

Answered: 49 Skipped: 0



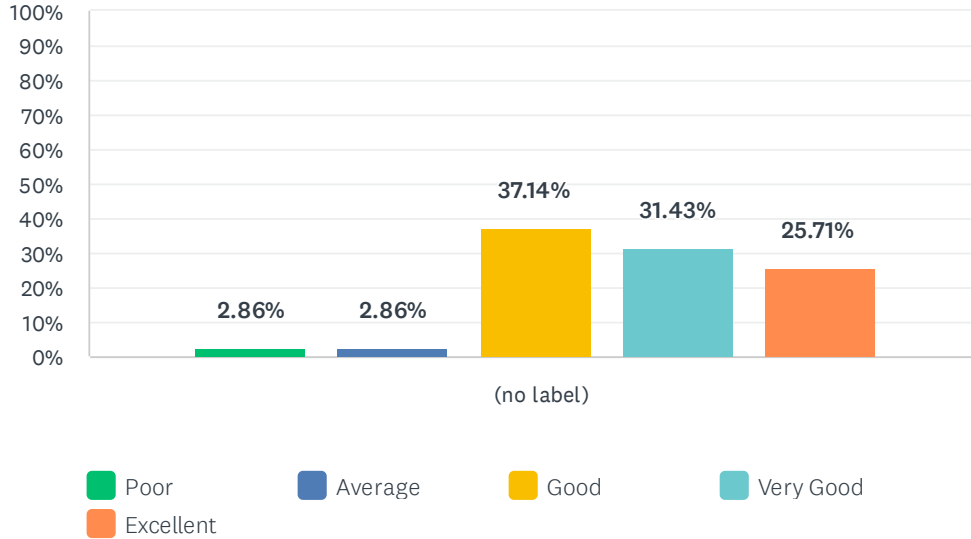
■ Poor
 ■ Average
 ■ Good
 ■ Very Good
■ Excellent

| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|------------|------------|------------|-------------|-------------|-------|------------------|
| (no label) | 0.00% 0 | 0.00% 0 | 0.00% 0 | 25.00% 1 | 75.00% 3 | 4 | 4.75 |

| # | COMMENTS AND SUGGESTIONS: | DATE |
|---|--|-------------------|
| 1 | Great way to start the conference and network. The golf course was in great shape. The cart only came by once during the round. It was unfortunate that we were not able to eat lunch inside or get enough tables into the shade on the patio. | 8/15/2023 8:54 AM |
| 2 | Would be nice to have an activity for those of us that are not golfers | 8/14/2023 2:43 PM |

Q2 Please rate the following early-conference session: Water and Wastewater Rate Adjust: Challenges for Arizona Utilities

Answered: 49 Skipped: 0

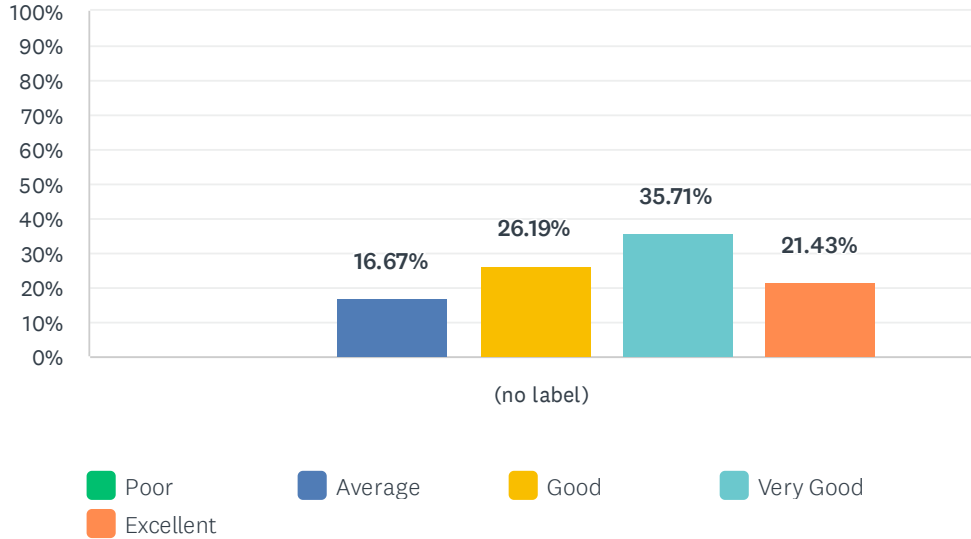


| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 2.86% | 2.86% | 37.14% | 31.43% | 25.71% | 35 | 3.74 |
| | 1 | 1 | 13 | 11 | 9 | | |

| # | COMMENTS AND SUGGESTIONS: | DATE |
|---|--|--------------------|
| 1 | But my government does not have waster water. | 8/26/2023 11:10 AM |
| 2 | Presentation way too brief for allotted time | 8/14/2023 5:29 PM |
| 3 | Not Applicable to my position | 8/14/2023 2:48 PM |
| 4 | It was hard to hear some of the presentations. | 8/14/2023 2:39 PM |

Q3 Please rate the following session: Bonds: Best Practices of Long-Term Debt Financing

Answered: 49 Skipped: 0

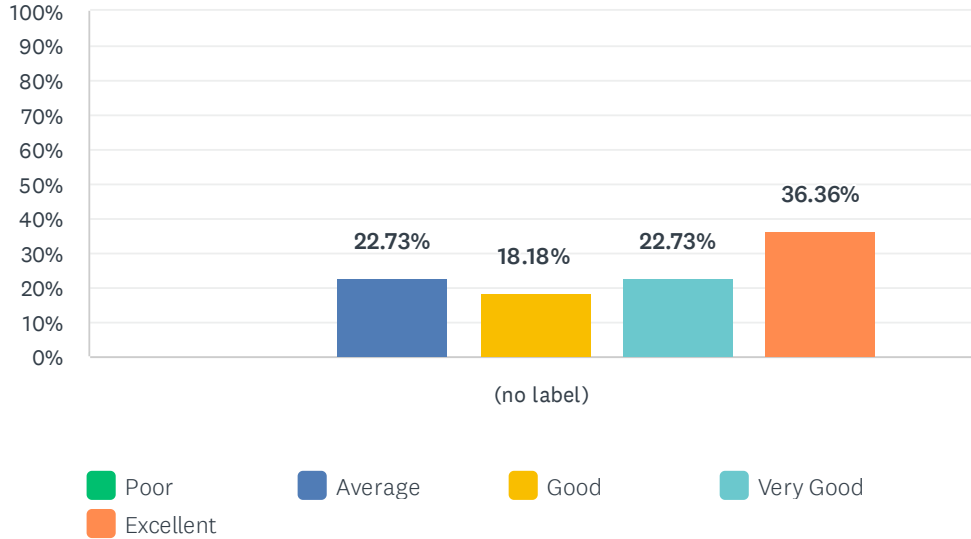


| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 0.00% | 16.67% | 26.19% | 35.71% | 21.43% | | |
| | 0 | 7 | 11 | 15 | 9 | 42 | 3.62 |

| # | COMMENTS AND SUGGESTIONS: | DATE |
|---|---|--------------------|
| 1 | I think this session could be repeated, WIFA could have had its own session. It might be interesting to invite all the bond firms to participate as part of the discussion as a panel after?? | 8/16/2023 12:36 PM |
| 2 | Good information but presenters just read off slides | 8/14/2023 5:29 PM |
| 3 | It was hard to hear some of the presentations. | 8/14/2023 2:39 PM |
| 4 | Struggled to hear speakers | 8/14/2023 1:58 PM |

Q4 Please rate the following session: Keynote Speaker: Basically Incredible (Part 1)

Answered: 49 Skipped: 0

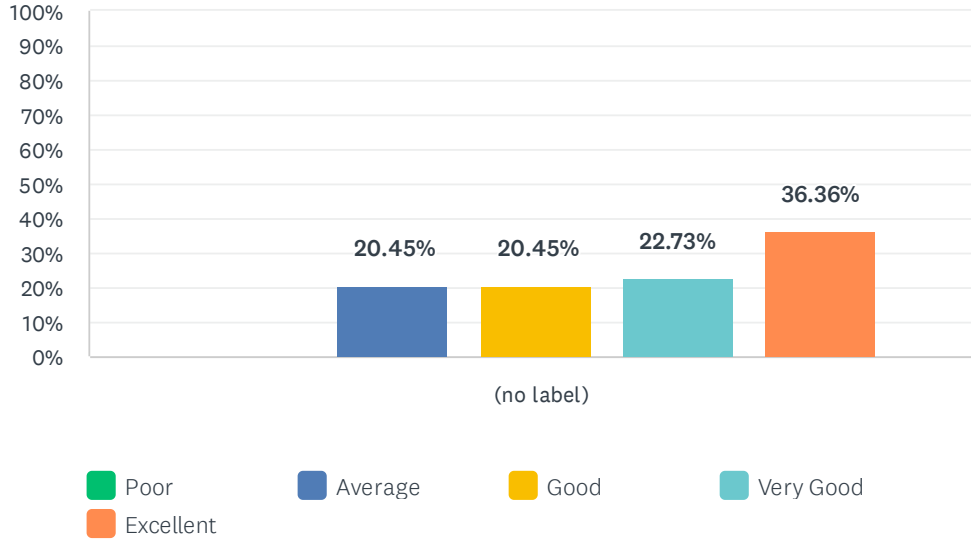


| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 0.00% | 22.73% | 18.18% | 22.73% | 36.36% | | |
| | 0 | 10 | 8 | 10 | 16 | 44 | 3.73 |

| # | COMMENTS AND SUGGESTIONS: | DATE |
|---|--|--------------------|
| 1 | I used the hi, low, sparkle with my family! | 8/16/2023 6:40 AM |
| 2 | Too much personal stuff. | 8/15/2023 11:38 AM |
| 3 | Session was too long | 8/15/2023 7:31 AM |
| 4 | He started out strong and then it fizzled and instead of inspiring it became okay is he almost done. | 8/14/2023 1:58 PM |

Q5 Please rate the following session: Keynote Speaker: Basically Incredible (Part 2)

Answered: 49 Skipped: 0

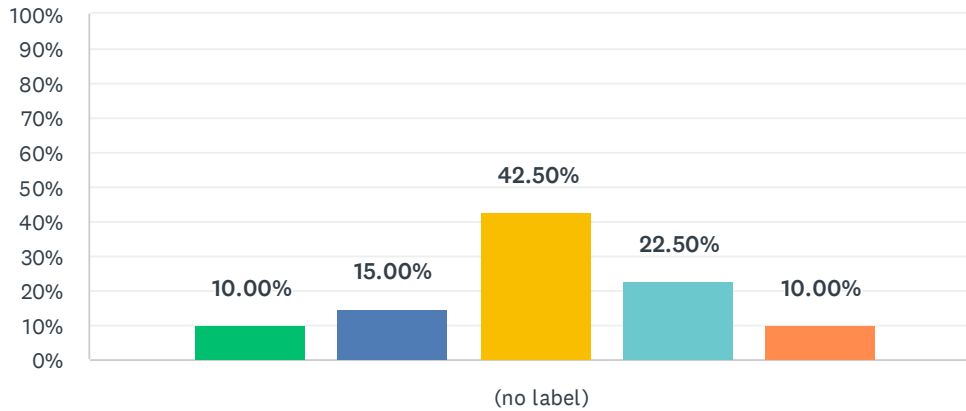


| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 0.00% | 20.45% | 20.45% | 22.73% | 36.36% | | |
| | 0 | 9 | 9 | 10 | 16 | 44 | 3.75 |

| # | COMMENTS AND SUGGESTIONS: | DATE |
|---|---|--------------------|
| 1 | I really was disinterested in his manner of presentation. | 8/15/2023 11:38 AM |
| 2 | Great way to start off the morning. Energetic and engaging speaker. | 8/15/2023 8:54 AM |
| 3 | Enjoyed this part better, shorter was easier to follow | 8/15/2023 7:31 AM |
| 4 | speaker got in your face a little too much on this topic | 8/14/2023 5:29 PM |

Q6 Please rate the following session: Transportation Grants 101, State Match Advantage for Rural Transportation (AZ SMART) Fund Program and Legislative Appropriations and Federal Earmarks

Answered: 48 Skipped: 1



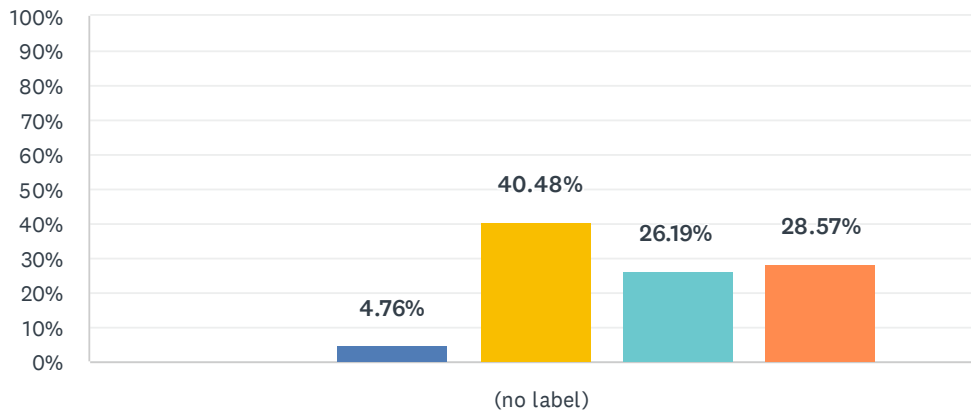
■ Poor
 ■ Average
 ■ Good
 ■ Very Good
■ Excellent

| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|--------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 10.00% | 15.00% | 42.50% | 22.50% | 10.00% | 40 | 3.08 |
| | 4 | 6 | 17 | 9 | 4 | | |

| # | COMMENTS AND SUGGESTIONS: | DATE |
|---|--|-------------------|
| 1 | This was not super applicable to me or most of my colleagues. | 8/16/2023 6:40 AM |
| 2 | Too long | 8/15/2023 2:17 PM |
| 3 | Difficult to understand the speaker. | 8/15/2023 8:54 AM |
| 4 | Too much time allocated for such a specific topic. | 8/14/2023 5:29 PM |
| 5 | It didn't apply to me so was a little hard to follow. The first speaker was hard to understand which kind of took my attention away quickly. | 8/14/2023 3:07 PM |
| 6 | It was hard to hear some of the presentations. | 8/14/2023 2:39 PM |
| 7 | Hard to understand one speaker. | 8/11/2023 9:12 AM |

Q7 Please rate the following session: Lunch and Annual Business Meeting

Answered: 49 Skipped: 0



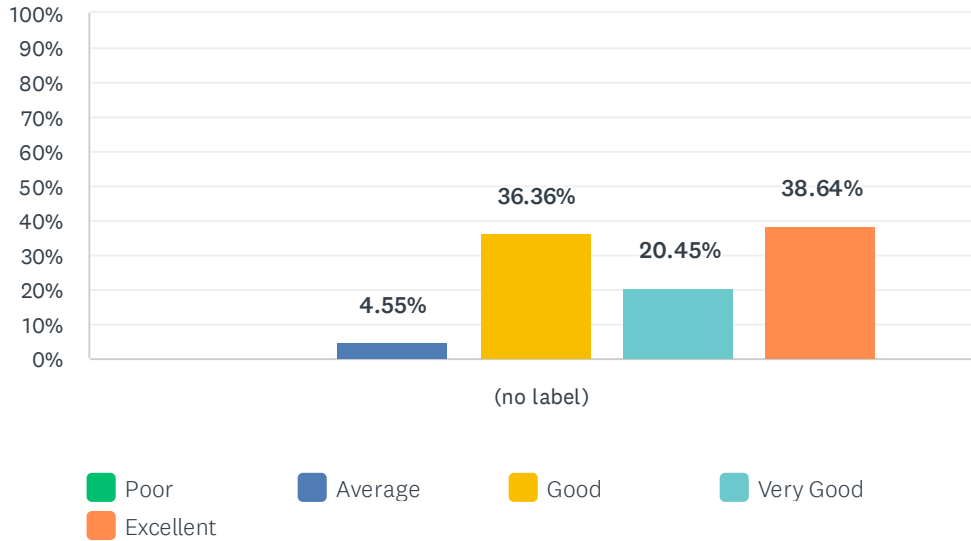
■ Poor
 ■ Average
 ■ Good
 ■ Very Good
■ Excellent

| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 0.00% | 4.76% | 40.48% | 26.19% | 28.57% | 42 | 3.79 |
| | 0 | 2 | 17 | 11 | 12 | | |

| # | COMMENTS AND SUGGESTIONS: | DATE |
|---|---|-------------------|
| 1 | Food was very good and it was a great opportunity to network. | 8/15/2023 8:54 AM |
| 2 | no cpe granted; food was very good | 8/14/2023 5:29 PM |
| 3 | Lunch was great! | 8/14/2023 3:07 PM |
| 4 | Resort staff was amazing and the food was very good. | 8/14/2023 2:39 PM |
| 5 | Very tough to hear the speakers, need a louder sound system | 8/14/2023 2:34 PM |

Q8 Please rate the following session: Cash Flow, Investing, and Financial Forecasting

Answered: 48 Skipped: 1

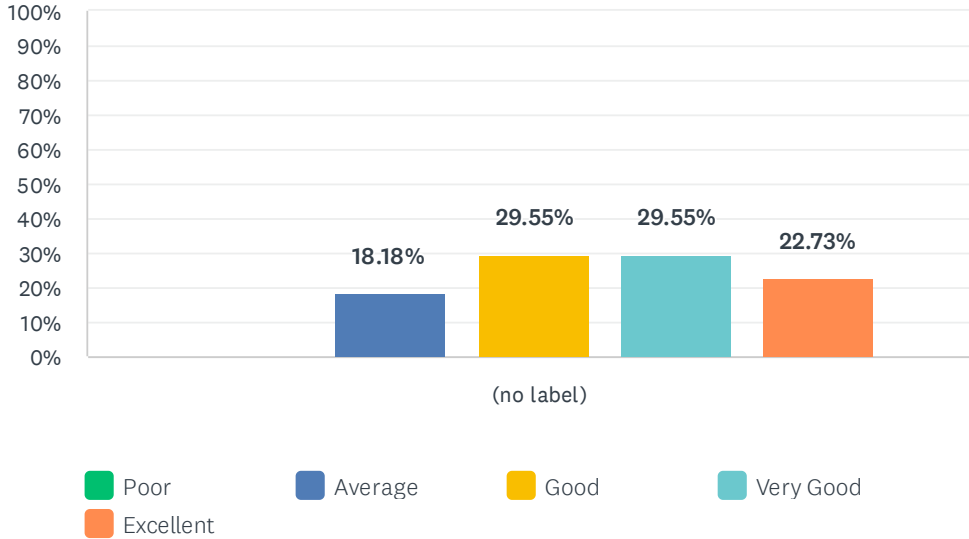


| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 0.00% | 4.55% | 36.36% | 20.45% | 38.64% | | |
| | 0 | 2 | 16 | 9 | 17 | 44 | 3.93 |

| # | COMMENTS AND SUGGESTIONS: | DATE |
|---|---|-------------------|
| 1 | Focus on cash flow, no revenue forecast that applies to municipalities. | 8/15/2023 8:54 AM |
| 2 | It was hard to hear some of the presentations. | 8/14/2023 2:39 PM |

Q9 Please rate the following session: Financial and Legal Aspects of General Obligation Bonds and Bond Elections

Answered: 49 Skipped: 0

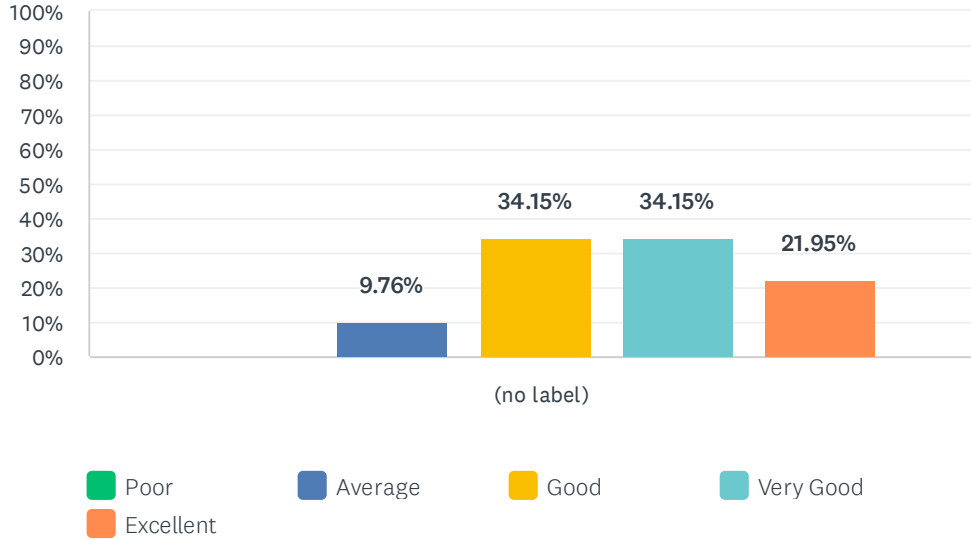


| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 0.00% | 18.18% | 29.55% | 29.55% | 22.73% | | |
| | 0 | 8 | 13 | 13 | 10 | 44 | 3.57 |

| # | COMMENTS AND SUGGESTIONS: | DATE |
|---|--|--------------------|
| 1 | This seemed very similar to the January presentation, I noticed a number of slides still had the January date. I was expecting something different than a market update. | 8/16/2023 12:36 PM |
| 2 | Good information but too long to stay engaged. | 8/15/2023 8:54 AM |
| 3 | It was hard to hear some of the presentations. | 8/14/2023 2:39 PM |

Q10 Please rate the following session: Grants, SEFA and CFR 200 Compliance: Tips for a successful single audit and compliance audit trends

Answered: 48 Skipped: 1

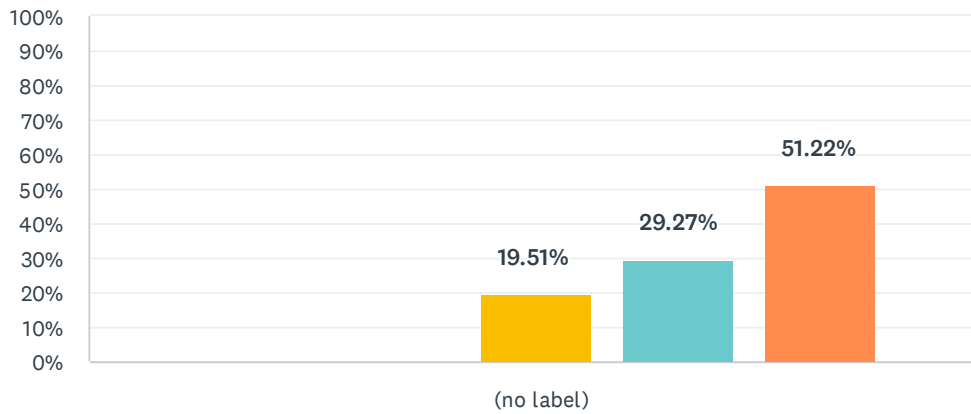


| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 0.00% | 9.76% | 34.15% | 34.15% | 21.95% | | |
| | 0 | 4 | 14 | 14 | 9 | 41 | 3.68 |

| # | COMMENTS AND SUGGESTIONS: | DATE |
|---|--|-------------------|
| 1 | It is a dry topic, but highly relevant to the people in the audience. | 8/16/2023 6:40 AM |
| 2 | I was really looking forward to this session, but fell short on content I believe. The content was very obvious for anyone that's been through a SEFA audit. | 8/14/2023 3:07 PM |
| 3 | Could have used more examples that would have clarified the situations. | 8/14/2023 2:43 PM |

Q11 Please rate the following session: Fraud, Fraud Controls and Ethics

Answered: 48 Skipped: 1



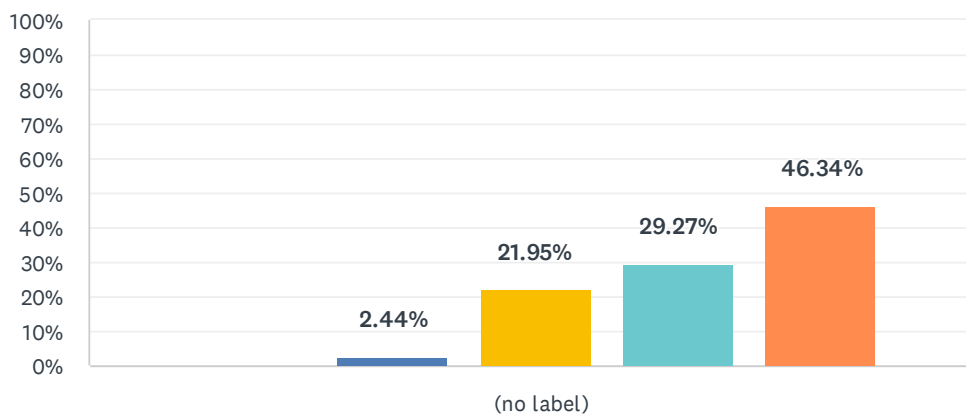
■ Poor
 ■ Average
 ■ Good
 ■ Very Good
■ Excellent

| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|------------|------------|-------------|--------------|--------------|-------|------------------|
| (no label) | 0.00% 0 | 0.00% 0 | 19.51% 8 | 29.27% 12 | 51.22% 21 | 41 | 4.32 |

| # | COMMENTS AND SUGGESTIONS: | DATE |
|---|---|-------------------|
| 1 | Session could have been twice as long | 8/15/2023 7:31 AM |
| 2 | Great examples I had not heard about before, new and emerging issues in fraud are always welcome | 8/14/2023 1:58 PM |
| 3 | I think this topic should be at least an hour and a half if not two. We missed a lot of his presentation due to time. | 8/14/2023 1:58 PM |

Q12 Please rate the following session: Economic Update

Answered: 47 Skipped: 2



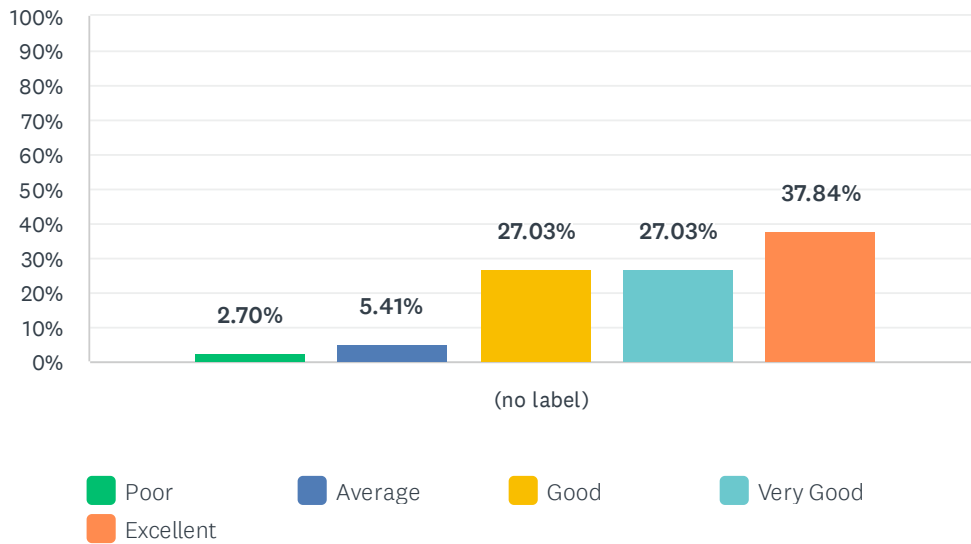
■ Poor
 ■ Average
 ■ Good
 ■ Very Good
■ Excellent

| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 0.00% | 2.44% | 21.95% | 29.27% | 46.34% | | |
| | 0 | 1 | 9 | 12 | 19 | 41 | 4.20 |

| # | COMMENTS AND SUGGESTIONS: | DATE |
|---|---|-------------------|
| 1 | On topic with charismatic speakes | 8/16/2023 6:40 AM |
| 2 | I appreciate them making it understandable and not talking in technical terms. | 8/15/2023 2:17 PM |
| 3 | Need more time, 2 hours would be good. One session on Arizona and local economy especially revenue forecasting. | 8/15/2023 1:06 PM |
| 4 | Great speakers. | 8/15/2023 8:54 AM |
| 5 | Enjoyed the information in this one | 8/15/2023 7:31 AM |
| 6 | This is another area that should have been longer. | 8/14/2023 1:58 PM |

Q13 Please rate the following session: Legislative Update

Answered: 49 Skipped: 0

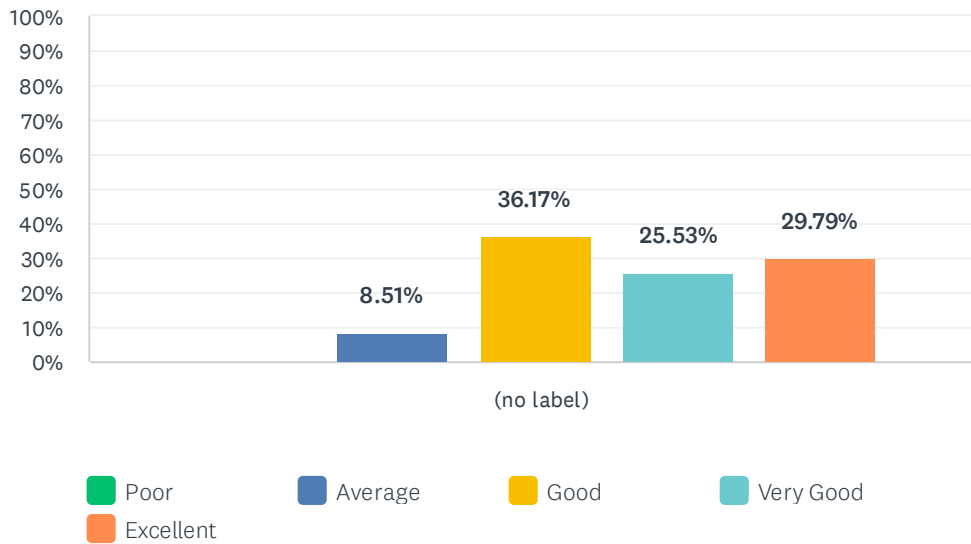


| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 2.70% | 5.41% | 27.03% | 27.03% | 37.84% | 37 | 3.92 |
| | 1 | 2 | 10 | 10 | 14 | | |

| # | COMMENTS AND SUGGESTIONS: | DATE |
|---|--|--------------------|
| 1 | A presentation without a biased point of view would be more professional. | 8/21/2023 11:21 AM |
| 2 | This was by far my favorite session. I would have enjoyed seeing two different sessions on this. | 8/16/2023 6:40 AM |
| 3 | Need more time, 2 hours would be good. | 8/15/2023 1:06 PM |
| 4 | Great speaker, good information. Seemed rush. Would be nice to allow more time next year. | 8/15/2023 8:54 AM |
| 5 | needed more context - not all of us are on monday legislative calls | 8/14/2023 5:29 PM |
| 6 | seemed to be politically biased but was good otherwise. | 8/14/2023 1:57 PM |
| 7 | Rene is a gem, we need more people in the world like him. Knowledgeable, funny, and understanding of the people. | 8/14/2023 1:56 PM |

Q14 Please rate the networking breaks:

Answered: 49 Skipped: 0

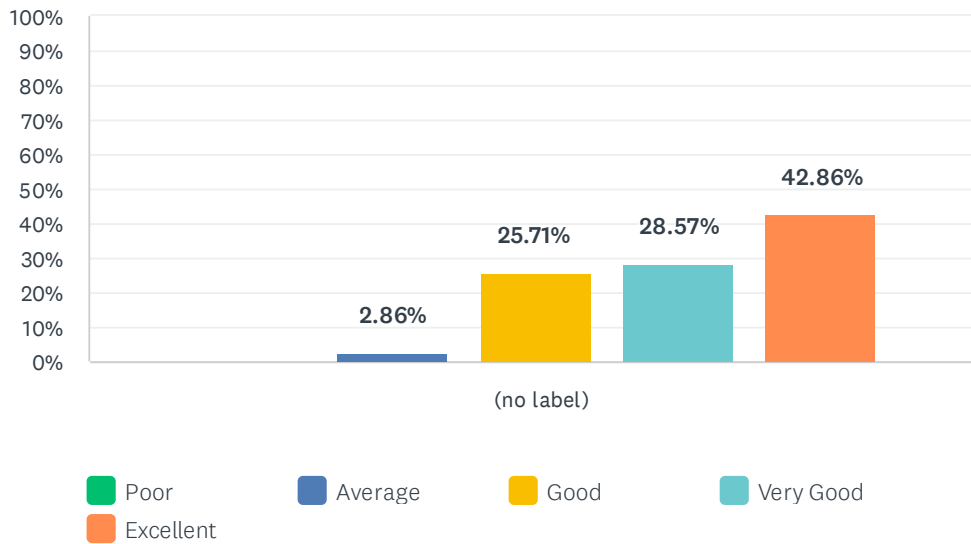


| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|------------|------------|--------------|--------------|--------------|-------|------------------|
| (no label) | 0.00% 0 | 8.51% 4 | 36.17% 17 | 25.53% 12 | 29.79% 14 | 47 | 3.77 |

| # | COMMENTS AND SUGGESTIONS: | DATE |
|---|--|-------------------|
| 1 | Need to offer soda in conjunction with coffee | 8/15/2023 7:31 AM |
| 2 | not enough snacks and no caffeine-free beverages | 8/14/2023 5:29 PM |
| 3 | It would be nice to have names on both sides of the badge since they always flip around. Can there be a ribbon for executive level/decision makers to assist sponsors? There are 200 or so reps from various municipalities and it's difficult to know where to focus time as a sponsor. | 8/14/2023 2:34 PM |

Q15 Please rate the evening receptions:

Answered: 49 Skipped: 0

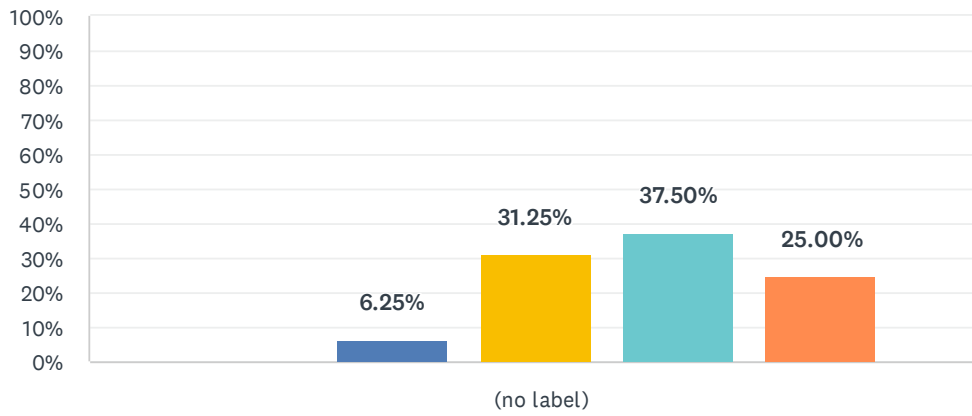


| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|------------|------------|-------------|--------------|--------------|-------|------------------|
| (no label) | 0.00% 0 | 2.86% 1 | 25.71% 9 | 28.57% 10 | 42.86% 15 | 35 | 4.11 |

| # | COMMENTS AND SUGGESTIONS: | DATE |
|---|--|-------------------|
| 1 | Great service, beautiful venue to network. | 8/15/2023 8:54 AM |
| 2 | Food was excellent | 8/15/2023 7:31 AM |
| 3 | Did not attend | 8/14/2023 2:48 PM |
| 4 | Very good attendance, hall was a little too crowded and no real incentive to mingle with the sponsors unless there is a pre-existing relationship. | 8/14/2023 2:34 PM |
| 5 | These would be better if there was an ice breaker activity. I know it's silly but maybe a GFOA Bingo card. | 8/14/2023 1:56 PM |

Q16 Please rate overall impression of the GFOAz Summer Conference.

Answered: 48 Skipped: 1

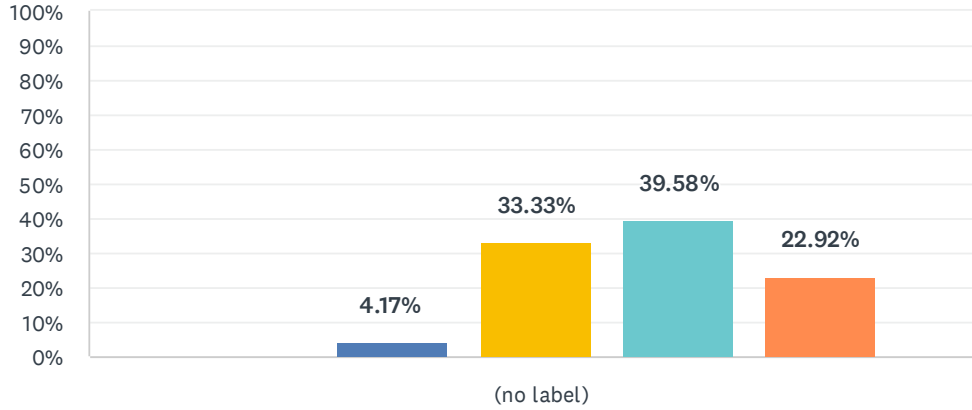


■ Poor
 ■ Average
 ■ Good
 ■ Very Good
■ Excellent

| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|------------|------------|--------------|--------------|--------------|-------|------------------|
| (no label) | 0.00% 0 | 6.25% 3 | 31.25% 15 | 37.50% 18 | 25.00% 12 | 48 | 3.81 |

Q17 Please rate your impression of the value for cost of the conference registration:

Answered: 48 Skipped: 1

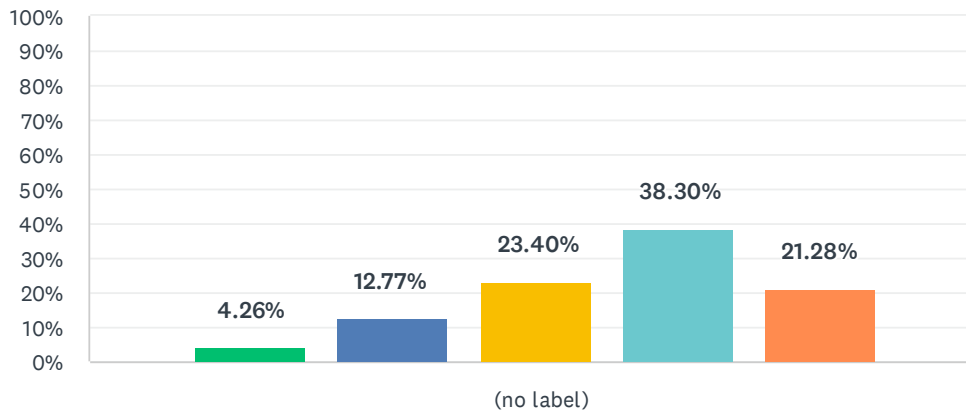


■ Poor
 ■ Average
 ■ Good
 ■ Very Good
■ Excellent

| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 0.00% | 4.17% | 33.33% | 39.58% | 22.92% | | |
| | 0 | 2 | 16 | 19 | 11 | 48 | 3.81 |

Q18 Please rate your overall satisfaction with the food & breaks:

Answered: 47 Skipped: 2



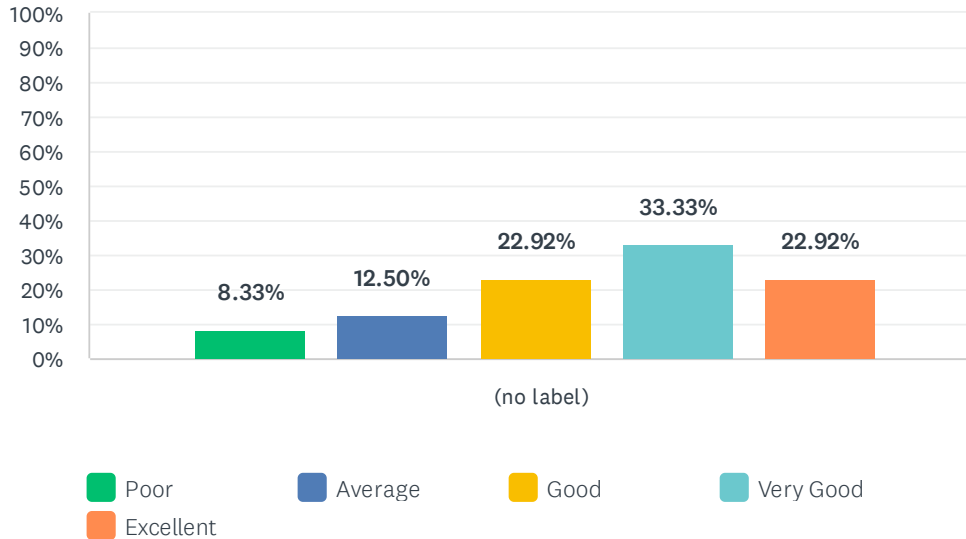
■ Poor
 ■ Average
 ■ Good
 ■ Very Good
■ Excellent

| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 4.26% | 12.77% | 23.40% | 38.30% | 21.28% | 47 | 3.60 |
| | 2 | 6 | 11 | 18 | 10 | | |

| # | COMMENTS: | DATE |
|---|--|-------------------|
| 1 | Need more cold drinks & hotel removed them to quickly | 8/21/2023 8:59 AM |
| 2 | would like caffeine-free cold beverages | 8/14/2023 5:41 PM |
| 3 | Ice for water or other beverages for throughout the day would have been nice. We had hot or room temp water. | 8/14/2023 2:58 PM |
| 4 | The food was delicious. It was disappointing that so many salads went to waste for those that didn't attend. Wish there was a way to cut food waste in future conferences. | 8/14/2023 2:50 PM |
| 5 | Would have liked a different breakfast on the second day. Other options for beverages during the breaks would have been nice. | 8/14/2023 2:46 PM |
| 6 | Chicken at lunch was below average. Hard to feed that many people, but it was rough. | 8/14/2023 2:37 PM |
| 7 | The lunch was very good. However, disappointed with the lack of cold water and iced tea throughout the conference. | 8/14/2023 2:34 PM |
| 8 | Not enough snacks; soda only brought out on one day; ran out of water in the back and took a while to get refilled | 8/14/2023 2:03 PM |
| 9 | Not a fan of Pepsi products. | 8/11/2023 9:13 AM |

Q19 Please rate your level of satisfaction with the conference location (Westin La Paloma):

Answered: 48 Skipped: 1



| | POOR | AVERAGE | GOOD | VERY GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|---------|--------|-----------|-----------|-------|------------------|
| (no label) | 8.33% | 12.50% | 22.92% | 33.33% | 22.92% | 48 | 3.50 |
| | 4 | 6 | 11 | 16 | 11 | | |

| # | COMMENTS: | DATE |
|---|--|--------------------|
| 1 | This is a great resort; it was unfortunate that the power went out so this year's experience was awful but I don't think they deserve to be written off for one bad experience. | 8/26/2023 11:11 AM |
| 2 | PLEASE find a new location - I won't be back for any conferences at this facility. To much walking up & down sloped paths & stairs to get to conference rooms or anything else. | 8/21/2023 8:59 AM |
| 3 | It was a gorgeous resort. Yet, due to the fire the previous day getting into the room took longer than expected. | 8/16/2023 6:47 AM |
| 4 | Things are very spreadout. | 8/15/2023 12:45 PM |
| 5 | It's time to move to a new location. It's way too hot this time of year to walk so far to get to your room, and once it gets dark its almost difficult to locate your room too. | 8/14/2023 5:41 PM |
| 6 | I know there were lots of problems with rooms this year. My room's AC was not adequate but couldn't be moved due to the room shortage. | 8/14/2023 4:17 PM |
| 7 | We were put in a room with a/c that was barely working. Was told that an engineer would come out to take a look, waiting up late, no engineer. Housekeeping brought us 2 fans, not by management request but because they stopped into our room and agreed that it was HOT. The next morning we had to call again about the air, wait for an engineer, wait with the engineer, pack and move out after he could not fix it. We missed breakfast, spent a lot on lunch that I couldn't eat due to timing of conference sessions. That night awoke twice due to false fire alarm blaring in our ear right above our bed. Could not sleep till after midnight. Really made for a terrible stay and not really into the conference because I was super tired. Hotel management (Andy Chang) said there was nothing he could do to show their regret for what we had gone through because we booked the room through the conference and they gave great discount. We weren't looking for room reimbursement at all, our room was already paid. But some sort of customer service like maybe offering a comp dinner would have show some sort of commitment to customer service. Instead he did offer to upgrade our room next time we stayed. I will likely not sign up for this conference again if it's being help at the Westin La | 8/14/2023 3:18 PM |

GFOAz 2023 Summer Conference Survey

Paloma - which it appears this is where it's normally held. I will however try the winter conference, but absolutely not coming back to this hotel even if my employer is covering the cost. Leaving us in a room with little a/c in the middle of the summer is cruel.

| | | |
|----|--|-------------------|
| 8 | Their staff was helpful, friendly, and had excellent customer service. | 8/14/2023 2:58 PM |
| 9 | Hotel service (i.e. cleaning, room service, etc) was poor at best | 8/14/2023 2:51 PM |
| 10 | I'm able to get around well. I felt bad for those that could not because this location is very hilly and uneven paths. | 8/14/2023 2:50 PM |
| 11 | I don't blame them for the check-in, it happens. Other than that, the stay was in general horrible. Late room service (my room wasn't hit until almost 5pm each day), alarms going off at night, issues at the pool, rats around the pool, etc... would love to see it over at Ventana Canyon. | 8/14/2023 2:37 PM |
| 12 | lack of communication before arrival about the unavailable rooms was unacceptable. | 8/14/2023 2:03 PM |

Q20 Please let us know what you enjoyed and what we can do to improve the conference.

Answered: 22 Skipped: 27

| # | RESPONSES | DATE |
|----|---|--------------------|
| 1 | The conference was fine, but find a new facility. | 8/21/2023 8:59 AM |
| 2 | I really enjoyed the conference and the event location. I thought the topics and speakers were great. It would be nice to consider adding break out sessions on Thursday to allow for more topics to be covered. It would also allow for the participants to network with others across the State. I enjoyed the food and receptions as well! | 8/17/2023 7:28 AM |
| 3 | Try switching the conference locations one year and have Flagstaff in summer and Tucson in winter | 8/16/2023 12:37 PM |
| 4 | They key-note speaker was the best part of the conference | 8/16/2023 7:59 AM |
| 5 | The legislative sessions update was informative and interesting. -CPE credit for Arizona ethics -more interactivity, Kahoots would have been good. -more topics on financial reporting | 8/16/2023 6:47 AM |
| 6 | Need to increase the time on Economic Outlook and Legislation Sessions, 50 minutes is not nearly enough. Might want to include revenue forecasting. | 8/15/2023 1:13 PM |
| 7 | The education committee is doing an awesome job with setting up the training curriculum. | 8/15/2023 9:40 AM |
| 8 | Offer more in depth topics on different subjects rather than just overview topics | 8/15/2023 7:32 AM |
| 9 | The conference began at 10:30 Wednesday and concluded at noon on Friday, so I would expect 16 hours of CPE instead of 13.5 hours. I need CPE and look to these conferences to meet my licensure requirements. Loved the Friday lineup of speakers! | 8/14/2023 5:41 PM |
| 10 | I enjoyed the networking and all the great people I was able to meet and also see again from other meetings that I've attending. The keynote wasn't as great as I hoped, especially the 2nd day. | 8/14/2023 3:18 PM |
| 11 | More options of breakout sessions. Maybe 2 at a time? and we can pick which one to attend | 8/14/2023 3:02 PM |
| 12 | This was a great team bonding experience and we enjoyed it. | 8/14/2023 2:58 PM |
| 13 | Length of sessions and topics were well organized. | 8/14/2023 2:50 PM |
| 14 | Good location. | 8/14/2023 2:46 PM |
| 15 | The presentations were great. I would suggest no presentations be over 1 hour in the future. That seems to be the right amount of time for attention spans. | 8/14/2023 2:42 PM |
| 16 | It would be nice to limit sponsors to just the 2 attendees. I don't see why 5+ are needed from many of the groups. Less sponsors means more opportunity for better locations. | 8/14/2023 2:37 PM |
| 17 | There were times when the volume made it very difficult to hear the presenters during the presentations. | 8/14/2023 2:34 PM |
| 18 | Loved all the session topics and networking opportunities! Thank you! | 8/14/2023 2:20 PM |
| 19 | Enjoyed wide range of topics covered | 8/14/2023 2:15 PM |
| 20 | The fraud session should have been longer, this was a great session only to short. | 8/14/2023 1:59 PM |
| 21 | I could listen to Matt Booth, Annette Gaston and Rene Guillen talk all day long, I really enjoyed their sessions! | 8/11/2023 11:17 AM |
| 22 | Lunch was wonderful. | 8/11/2023 9:13 AM |

Q21 If you have recommendations for speakers and/or topics, please list them here.

Answered: 11 Skipped: 38

| # | RESPONSES | DATE |
|----|--|-------------------|
| 1 | We are a new Sponsor (FORVIS, LLP) and would love to be able to provide a presentation during GFOAz. Here are a couple of presentations our firm has done recently: 1. How to Avoid Common Financial Reporting Errors 2. GASB Update 3. Tips for Preparing for an Upcoming External Audit 4. Current Issues and Trends in Cybersecurity 5. 3 Habits to Boost Productivity while Decreasing Stress 6. How to Improve Your MD&A (Management's Discussion and Analysis) | 8/17/2023 7:28 AM |
| 2 | -More interactivity in general would be preferable. -Having an assistant for every speaker to pass out rewards during talks would make the speed of the talks go by faster. | 8/16/2023 6:47 AM |
| 3 | Revenue Forecasting including state shared revenue and local sales tax projections. Also include building permit (SFR) forecasting. It would be nice to have local comparisons. | 8/15/2023 1:13 PM |
| 4 | Maybe something involving inventory tracking and controls. How strong should controls and oversight be? | 8/15/2023 9:40 AM |
| 5 | A/P and A/R | 8/15/2023 7:32 AM |
| 6 | Public accounting firms (HeinfeldMeech, Baker Tilly, Eide Bailley) should be able to provide an hour of relevant CPE on a variety of topics. | 8/14/2023 5:41 PM |
| 7 | Maybe topics such as Budget & Forecast this time of year would be great as we are quickly approaching the next budget development season. | 8/14/2023 3:18 PM |
| 8 | Several of the topics were similar in nature. More variety would have been good. | 8/14/2023 2:46 PM |
| 9 | Many governments are wondering how AI might be used to improve operations. I think a presentation on this topic would be interesting. | 8/14/2023 2:42 PM |
| 10 | I was surprised that there was not a presentation on Statement 96 (SBITAs), which we are all facing in the upcoming audit. | 8/14/2023 2:34 PM |
| 11 | GASB update from David Bean, Governmental Accounting Research, LLC | 8/14/2023 2:15 PM |

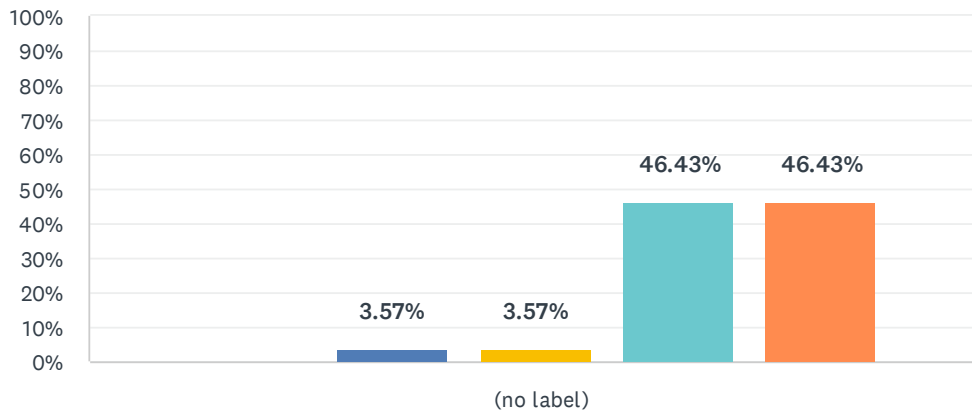
Q22 If you are interested in joining the Education or Membership Committee please list your name and email below along with which committee you'd like to join.

Answered: 4 Skipped: 45

| # | RESPONSES | DATE |
|---|--|-------------------|
| 1 | Rachel Ormsby - Education Committee | 8/17/2023 7:28 AM |
| 2 | Joshua Wallis, jwallis@mesaaz.gov, I would be interested in joining a committee with more information. | 8/16/2023 6:47 AM |
| 3 | Jean Moehlman, jmoehlman@nogalesaz.gov, Either committee. Wherever you need help at. | 8/14/2023 4:17 PM |
| 4 | Not at the moment | 8/14/2023 2:15 PM |

Q1 Rate your overall satisfaction with the training:

Answered: 28 Skipped: 0



■ Poor
 ■ Fair
 ■ Average
 ■ Good
■ Excellent

| | POOR | FAIR | AVERAGE | GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|------------|------------|------------|--------------|--------------|-------|------------------|
| (no label) | 0.00% 0 | 3.57% 1 | 3.57% 1 | 46.43% 13 | 46.43% 13 | 28 | 4.36 |

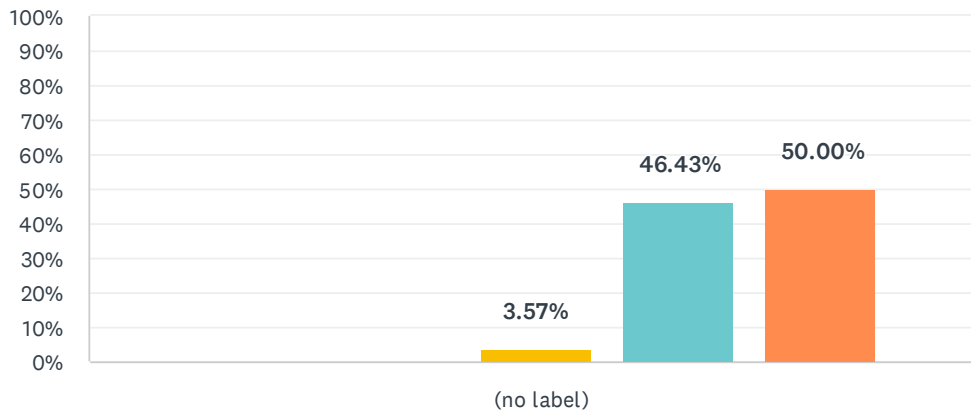
Q2 Comments and suggestions on the training:

Answered: 10 Skipped: 18

| # | RESPONSES | DATE |
|----|--|---------------------|
| 1 | I really enjoyed the CIP and Program Budgeting trainings. I thought the forecasting presentation was okay. I found the comments from Mr. Grafstrom to be somewhat helpful. | 11/1/2023 7:56 AM |
| 2 | Great topics and very timely! | 10/30/2023 6:43 PM |
| 3 | The venue was great. The morning sessions were excellent, but the afternoon sessions left something to be desired. | 10/30/2023 8:36 AM |
| 4 | The training was informational. At times, it was hard to hear the speaker. Handouts of the PowerPoint presentation would have been nice to have at the beginning. | 10/30/2023 8:29 AM |
| 5 | I felt like the training had good topics with speakers that were knowledgeable. | 10/30/2023 7:35 AM |
| 6 | Overall, it was a very informative and interesting training. I enjoyed being in a room with likeminded individuals who are passionate about public service in Finance. | 10/27/2023 4:46 PM |
| 7 | Overall very pleased with the conference | 10/27/2023 4:01 PM |
| 8 | The overall content was really good, there was a broad mix of topics which is always good. Bonus that a few of the speakers were related to government but not local government employees (Compensation Session and TPT Session). | 10/27/2023 1:22 PM |
| 9 | Training Rooms...More square, bigger screens or handouts, speakers to hear the speakers with microphones, more screens around the room so people in the back can see if you are going to use rectangular rooms, more comfortable seating. OM goodness that was rough | 10/27/2023 11:46 AM |
| 10 | Provide comfortable chairs, as the training is several hours long and the chairs were not appropriate. | 10/27/2023 11:39 AM |

Q3 Please rate the following session: CIP Planning

Answered: 28 Skipped: 0



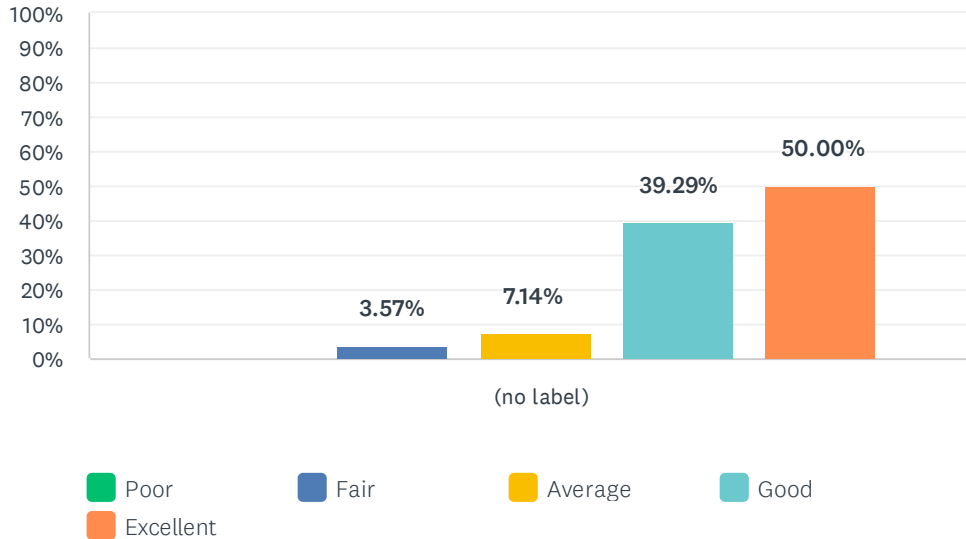
■ Poor
 ■ Fair
 ■ Average
 ■ Good
■ Excellent

| | POOR | FAIR | AVERAGE | GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|-------|---------|--------|-----------|-------|------------------|
| (no label) | 0.00% | 0.00% | 3.57% | 46.43% | 50.00% | 28 | 4.46 |
| | 0 | 0 | 1 | 13 | 14 | | |

| # | COMMENTS: | DATE |
|---|--|--------------------|
| 1 | Would have liked a case study example to show how it moves through the process | 10/30/2023 6:43 PM |
| 2 | Nice to hear how other entities handle CIP Process and Planning. Good tips and advice. | 10/30/2023 1:30 PM |
| 3 | Is there an established "best practice" for CIP? these case studies were similar, hoped for a best practice guideline. | 10/30/2023 9:26 AM |
| 4 | Very helpful to see how budget and engineering work together in Glendale | 10/30/2023 8:36 AM |
| 5 | The information was very helpful. | 10/30/2023 7:35 AM |
| 6 | The panelists had a lot of good things to say and contribute from their own CIP projects and process. They mentioned some really good points regarding their prior shortcomings and what they did to make it better in the future. | 10/27/2023 4:46 PM |
| 7 | Excellent | 10/27/2023 4:01 PM |

Q4 Please rate the following session: Magic 8 Ball, Dartboard, or ChatGPT? How to Forecast Revenue

Answered: 28 Skipped: 0

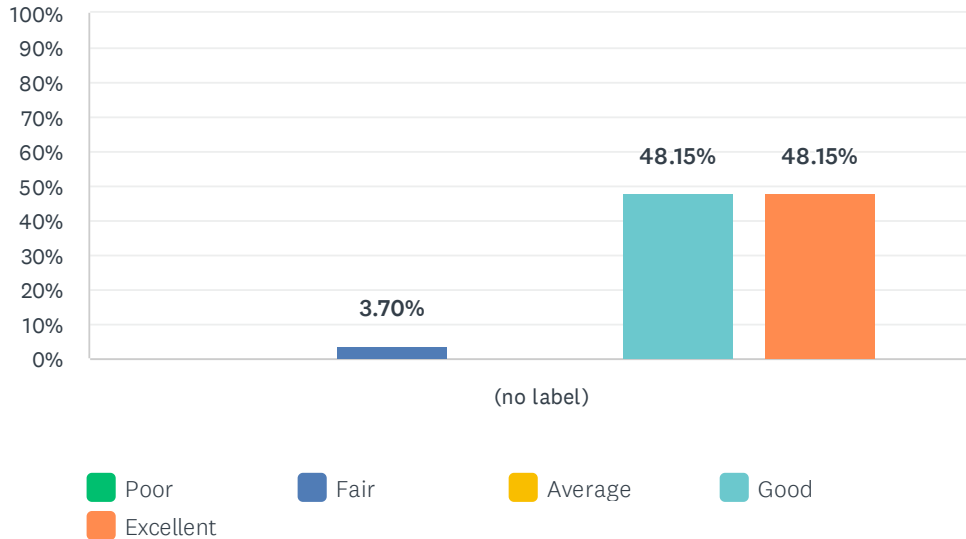


| | POOR | FAIR | AVERAGE | GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|-------|---------|--------|-----------|-------|------------------|
| (no label) | 0.00% | 3.57% | 7.14% | 39.29% | 50.00% | 28 | 4.36 |
| | 0 | 1 | 2 | 11 | 14 | | |

| # | COMMENTS: | DATE |
|---|--|---------------------|
| 1 | Loved this session and the different perspectives | 10/30/2023 6:43 PM |
| 2 | Nice to hear what other entities do and resources used to forecast revenue. | 10/30/2023 1:30 PM |
| 3 | well done with making this aspect of finance approachable! | 10/30/2023 9:26 AM |
| 4 | Interesting to see the various methods of forecasting, where they overlap, and where they differ. | 10/30/2023 8:36 AM |
| 5 | Good to see what other Cities are doing and going through. | 10/30/2023 7:35 AM |
| 6 | They did not speak about use of AI | 10/29/2023 1:17 PM |
| 7 | They brought up a lot of good information on how they're forecasting their revenues and it was really nice to see the diversity of thought in how they make the decisions. Mesa had a relatively complex method of forecasting it through regression models, but then Avondale had a relatively simple method informed by League and their economic consultants. | 10/27/2023 4:46 PM |
| 8 | I liked this session. | 10/27/2023 1:22 PM |
| 9 | Couldn't hear most of it, charts don't mean much if you can't see or hear. | 10/27/2023 11:46 AM |

Q5 Please rate the following session: Current Compensation Trends and Use and Conduct of Compensation Surveys

Answered: 27 Skipped: 1

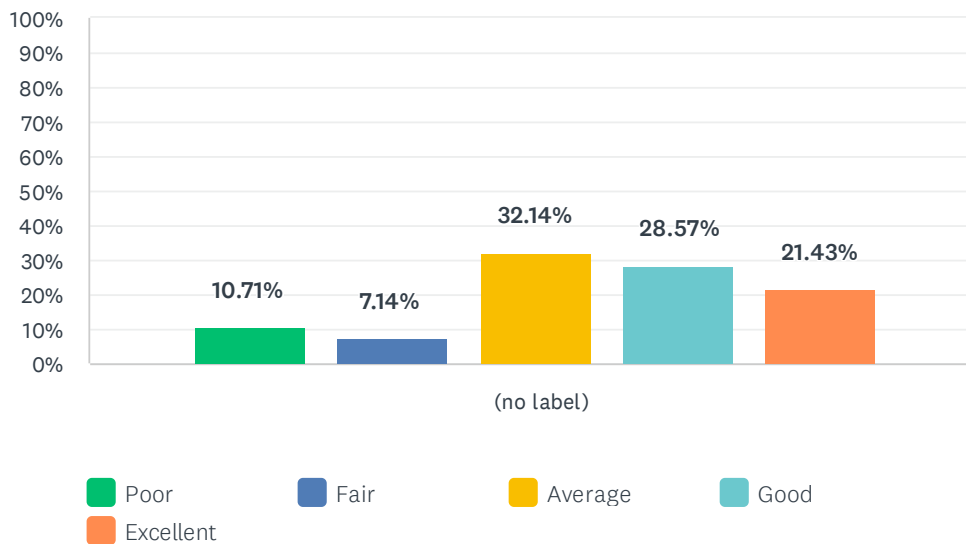


| | POOR | FAIR | AVERAGE | GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|-------|---------|--------|-----------|-------|------------------|
| (no label) | 0.00% | 3.70% | 0.00% | 48.15% | 48.15% | 27 | 4.41 |
| | 0 | 1 | 0 | 13 | 13 | | |

| # | COMMENTS: | DATE |
|---|---|---------------------|
| 1 | Very interesting information | 10/30/2023 6:43 PM |
| 2 | Great information on compensation trends and studies | 10/30/2023 1:30 PM |
| 3 | There was no new information for me, but it was packaged and presented well. It is good to know that what we are experiencing is not unique. | 10/30/2023 8:36 AM |
| 4 | Great speaker | 10/30/2023 8:29 AM |
| 5 | Good information. | 10/30/2023 7:35 AM |
| 6 | The presenter had a lot of good points to make, but there were some places that they could have improved. Some of the step models for compensation are outdated and can lack in a lot of ways. Additionally, with rising cost of living and inflation continuing at the rate it has been increasing at, there needs to be a point that governments acknowledge the cost of attracting and retaining talent is crucial to keeping the lights on, and may need to take priority to other projects or costs. | 10/27/2023 4:46 PM |
| 7 | Excellent | 10/27/2023 4:01 PM |
| 8 | Couldn't hear most of it, charts don't mean much if you can't see or hear. | 10/27/2023 11:46 AM |

Q6 Please rate the following session: Budgeting for Revenue Uncertainty

Answered: 28 Skipped: 0

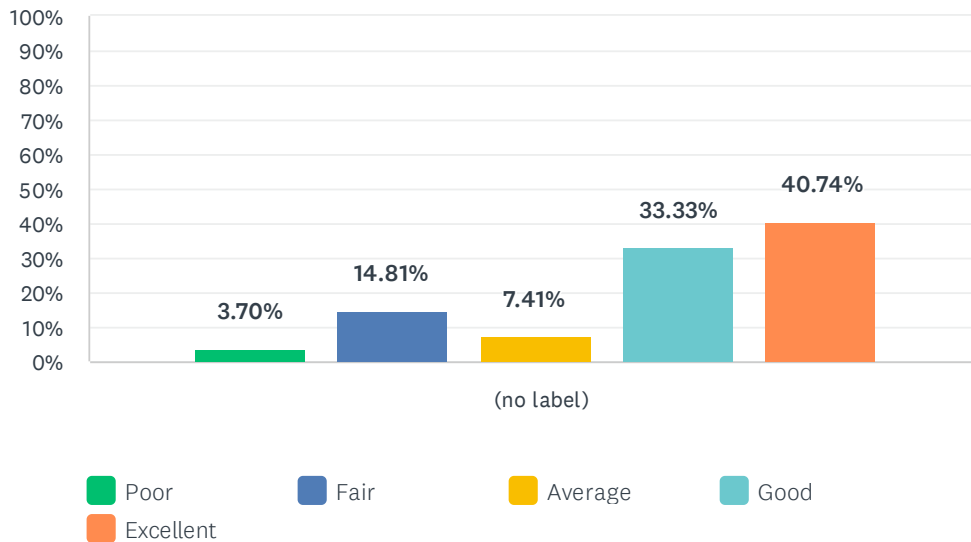


| | POOR | FAIR | AVERAGE | GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|--------|-------|---------|--------|-----------|-------|------------------|
| (no label) | 10.71% | 7.14% | 32.14% | 28.57% | 21.43% | 28 | 3.43 |
| | 3 | 2 | 9 | 8 | 6 | | |

| # | COMMENTS AND SUGGESTIONS: | DATE |
|---|---|---------------------|
| 1 | struggled to understand how the content tied into the topic | 10/30/2023 6:43 PM |
| 2 | speaker seemed thrown off by technical limitations, but excellent info. | 10/30/2023 9:26 AM |
| 3 | This session wandered from the topic after 10 minutes. Rather than bemoaning the room setup, it would have been better to just run through the presentation. | 10/30/2023 8:36 AM |
| 4 | Great speaker. I was expecting more information for revenue uncertainty overall - not just project based budgeting | 10/30/2023 8:29 AM |
| 5 | Information was good, just seem to not focus on revenues. | 10/30/2023 7:35 AM |
| 6 | There was very little, if anything, said about revenue uncertainty or even uncertainty in general. I disagreed doctrinally with their point of view on what GFOs are required to do and why. We as GFOs should not be defending the budget, that is and should be the purview of the elected officials that are approving the budget. | 10/27/2023 4:46 PM |
| 7 | Did not provide helpful suggestions based on experience, only broad suggestions. | 10/27/2023 11:39 AM |

Q7 Please rate the following session: An Update on All Things TPT

Answered: 28 Skipped: 0

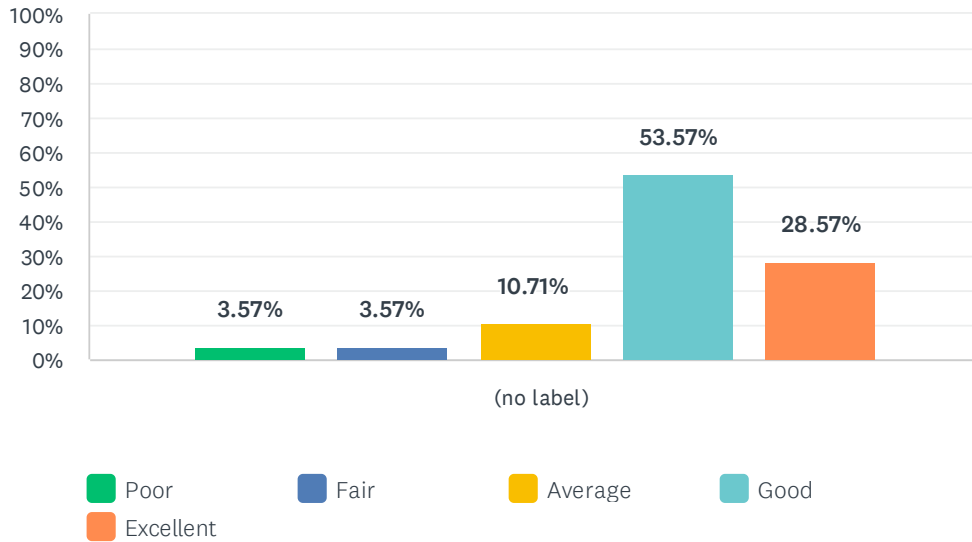


| | POOR | FAIR | AVERAGE | GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|--------|---------|--------|-----------|-------|------------------|
| (no label) | 3.70% | 14.81% | 7.41% | 33.33% | 40.74% | 27 | 3.93 |
| | 1 | 4 | 2 | 9 | 11 | | |

| # | COMMENTS: | DATE |
|----|---|---------------------|
| 1 | so timely and was exactly what I've been asked about recently | 10/30/2023 6:43 PM |
| 2 | Great information on new TPT IGA and issues/concerns related to State Shared revenues | 10/30/2023 1:30 PM |
| 3 | this session was not applicable to my organization, but I found it informative personally. | 10/30/2023 9:26 AM |
| 4 | This was disorganized, making it difficult to follow. The main takeaway seemed to be the presenter's disdain for the Department of Revenue. | 10/30/2023 8:36 AM |
| 5 | Nice to have the update. | 10/30/2023 7:35 AM |
| 6 | Always love to hear from Lee! | 10/29/2023 1:17 PM |
| 7 | Lee did a good job with keeping the session interesting but there was not a whole lot of new information being shared. | 10/27/2023 4:46 PM |
| 8 | Topic good but not presented well. | 10/27/2023 4:01 PM |
| 9 | Lee is just fantastic, every time. | 10/27/2023 1:22 PM |
| 10 | References....They are helpful. Didn't have any. | 10/27/2023 11:46 AM |

Q8 Rate your overall satisfaction with the meals:

Answered: 28 Skipped: 0

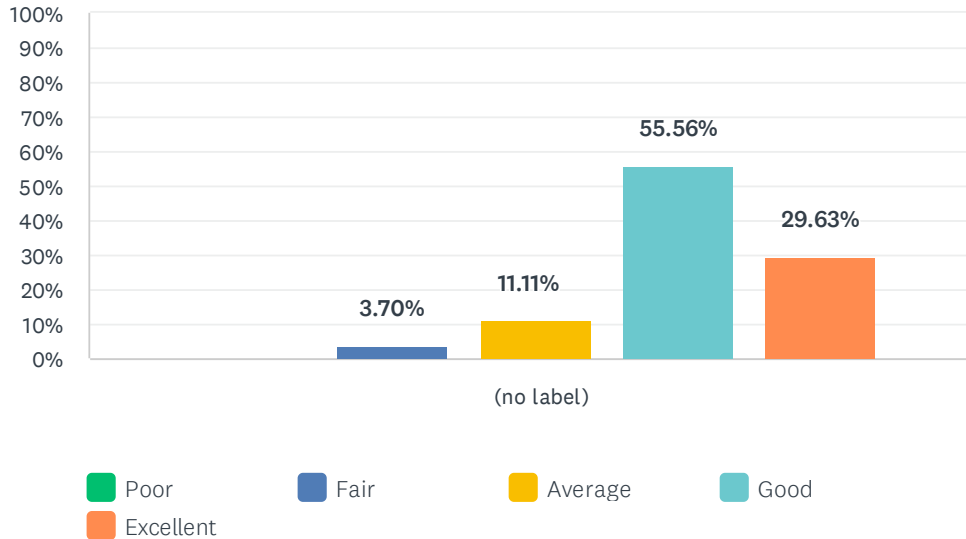


| | POOR | FAIR | AVERAGE | GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|-------|---------|--------|-----------|-------|------------------|
| (no label) | 3.57% | 3.57% | 10.71% | 53.57% | 28.57% | 28 | 4.00 |
| | 1 | 1 | 3 | 15 | 8 | | |

| # | COMMENTS AND SUGGESTIONS: | DATE |
|---|--|--------------------|
| 1 | didn't eat meal since had employee fair onsite | 10/30/2023 6:43 PM |
| 2 | Noted Celiac Allergy on registration paperwork. Unfortunately nobody organizing the event knew what was Gluten Free or safe. | 10/30/2023 1:30 PM |
| 3 | Panera is always a great choice. | 10/30/2023 8:36 AM |
| 4 | It would be nice to have soda as a beverage option; also, it would have been nice to have water available after lunch. If it was available, I didn't see it. | 10/28/2023 9:05 AM |
| 5 | Lunch was good. Breakfast was basically gone by the time I got there at 10 til. We had a 2 1/2 hour drive. | 10/27/2023 4:01 PM |

Q9 Rate your overall satisfaction with the training location: (Tumbleweed Recreation Center)

Answered: 27 Skipped: 1



| | POOR | FAIR | AVERAGE | GOOD | EXCELLENT | TOTAL | WEIGHTED AVERAGE |
|------------|-------|-------|---------|--------|-----------|-------|------------------|
| (no label) | 0.00% | 3.70% | 11.11% | 55.56% | 29.63% | 27 | 4.11 |
| | 0 | 1 | 3 | 15 | 8 | | |

| # | COMMENTS AND SUGGESTIONS: | DATE |
|----|--|---------------------|
| 1 | Good for those in front; those in back may not have been able to see | 10/30/2023 6:43 PM |
| 2 | It was freezing | 10/30/2023 11:42 AM |
| 3 | what a great facility! | 10/30/2023 9:26 AM |
| 4 | The Center itself was excellent, but I had to travel from the Northwest Valley. | 10/30/2023 8:36 AM |
| 5 | Nice area, very nice and clean building. | 10/30/2023 7:35 AM |
| 6 | They ran out of food and water | 10/29/2023 1:17 PM |
| 7 | A little distant but an okay facility. | 10/27/2023 4:46 PM |
| 8 | Did not like the long narrow space. Far to drive for those of us up north. More centralized location would help. | 10/27/2023 4:01 PM |
| 9 | Training Rooms...More square, bigger screens or handouts, speakers to hear the speakers with microphones, more screens around the room so people in the back can see if you are going to use rectangular rooms, more comfortable seating. OM goodness that was rough | 10/27/2023 11:46 AM |
| 10 | Great place, only needs more comfortable chairs. | 10/27/2023 11:39 AM |

Q10 What did we do that you really liked and what can we do to improve GFOAz trainings?

Answered: 14 Skipped: 14

| # | RESPONSES | DATE |
|----|---|---------------------|
| 1 | I really enjoy hearing updates from League of Arizona Cities and Towns at each training session. Improvement could be made by allowing table discussions after each session to hear more examples of how processes are different or better. | 11/1/2023 10:15 AM |
| 2 | I had a great time. Thanks for setting it all up! | 11/1/2023 7:56 AM |
| 3 | this was a great training and timely for the budget process | 10/30/2023 6:43 PM |
| 4 | Good and relevant topics and speakers. | 10/30/2023 1:30 PM |
| 5 | making all materials available was helpful to limit note taking. Thank you for all you do! | 10/30/2023 9:26 AM |
| 6 | The panel sessions were especially valuable as it provided a window into how different governments are handling the same issues. Perhaps working with individuals who are presenting a session beforehand to help them understand the audience and the layout of the room would be helpful. | 10/30/2023 8:36 AM |
| 7 | I really liked how casual the vibe felt. Sometimes these can be intimidating for new attendees. | 10/30/2023 8:29 AM |
| 8 | Great topics, keep them coming. | 10/30/2023 7:35 AM |
| 9 | I liked that we sat at round tables and that was a good way to encourage discussion across the table, but it was a little difficult to meet other people as they tended to sit with their city or clique. Having some assigned seating may make that a little easier to bridge the gap on helping single attenders to find people to sit with. Additionally, if there was potentially one less session in the day and there was a greater set aside time to mingle or get up and walk around for a longer period of time, that would have been appreciated. The seats were a little hard to sit in for so long as they were hard plastic and it was a very sedentary environment. | 10/27/2023 4:46 PM |
| 10 | I like the one day trainings. It is easier to carve out one day than 3-4 days with overnight stays. | 10/27/2023 4:01 PM |
| 11 | Really appreciated the Chandler location and being able to avoid worst of Phoenix traffic-cut over an hour of drive time | 10/27/2023 1:30 PM |
| 12 | I like that you have a large local following and can pull together good speakers. | 10/27/2023 1:22 PM |
| 13 | Speakers are great, just can't hear them. You always have great people to spread the word. You do need to switch it up a bit. | 10/27/2023 11:46 AM |
| 14 | Even though there is only a few counties, would it be possible to have trainings where only counties attend? There are times when there are great tips but because cities are not statute driven, we cannot use those tips the same way. | 10/27/2023 11:39 AM |

Q11 Please list any topic or speaker that you would like to see for future trainings.

Answered: 9 Skipped: 19

| # | RESPONSES | DATE |
|---|--|---------------------|
| 1 | Lee Grafstrom, Tax Policy Analyst, League of Arizona Cities and Towns was a very engaging speaker. I enjoyed learning about the recent changes and future outlooks. | 11/1/2023 10:15 AM |
| 2 | I would love to hear more about program budgeting and how other organizations are tying program measures to budget and actual numbers. I think most cities are doing some modified form of program budgeting, but what would it look like in an ideal state? and how could we get there? Could a budget office use the data that is already available and present it in a consolidated way? | 11/1/2023 7:56 AM |
| 3 | something on accounting software, explaining budgets to non-finance staff and Board members, best practices in the procurement process. | 10/30/2023 9:26 AM |
| 4 | It would be great to see an overview of the economic outlook at the national and state level and how that might impact budgeting. | 10/30/2023 8:36 AM |
| 5 | I would like to see more trainings that involve the process of budgeting overall between departments and budget division. | 10/30/2023 8:29 AM |
| 6 | More detail on CIP. | 10/30/2023 7:35 AM |
| 7 | Future topics that would be great to see would be comparing and contrasting budgeting software options, collaborative team building exercises, advanced Excel trainings, demystifying fund balance, breaking down what the best practices for GFOA awarded budget books are, LEAN/Agile/Six Sigma continuous improvement for local governments, ELGL collaboration?, etc. I would also like to potentially hear from maybe a panel of city managers on how they like to address the various problems that they face as the City's head decision maker and how we can assist them in that financial capacity. Or career development and planning on how those in senior management positions reached where they are and how younger members can plan their career goals to achieve that level of success. | 10/27/2023 4:46 PM |
| 8 | Public Speaking Presentations | 10/27/2023 4:01 PM |
| 9 | I would like to see some of these meeting moved more south. Have them in Casa Grande, Tucson, Oro Valley find rooms that are more accommodating. | 10/27/2023 11:46 AM |

GFOAz 2024 WINTER CONFERENCE
Little America, Flagstaff
February 7-9, 2024

Wednesday, February 7

Registration Opens & Platinum Sponsor Exhibit Set-Up

8:00 a.m. Conference Foyer/Flagstaff Room

Possible Early-Conference Session

9:00 a.m – 11:30 a.m.

2.5 CPEs

Lead:

Notes:

Break/Lunch on Your Own

11:30 a.m. – 12:30 p.m.

Education Committee Meeting

11:30 a.m. – 12:30 p.m. Executive Board Room

Session

1:00 – 1:50 p.m. Grand Ballroom

1 CPE

Speakers:

Lead:

Notes:

Refreshment Break with Sponsors

1:50 p.m. Flagstaff Room

Keynote

2:00 – 4:00 p.m. Grand Ballroom

2 CPEs

Speaker:

Lead:

Notes:

Membership Committee Meeting

4:00 – 4:50 p.m. Executive Board Room

New Member Meet & Greet

5:00 – 5:30 p.m. Flagstaff Room

Join new and current GFOAz members in a 30-minute meet and greet with the GFOAz Membership Committee. We'd love to see you there!

Welcome and Sponsor Reception

5:30 – 7:00 p.m. Flagstaff Room

GFOAz welcomes members to join us for an opening reception to thank our sponsors. The ongoing success of GFOAz is dependent on several factors, but possibly none as important as the continued financial support of our corporate partners.

Thursday, February 8

Continental Breakfast

7:30 – 8:00 a.m. Flagstaff Room

Keynote

8:00 – 8:50 a.m. Grand Ballroom

1 CPE

Speaker:

Lead:

Notes:

Session

9:00 – 9:50 a.m. Grand Ballroom

1 CPE

Speaker:

Lead:

Notes:

Session

10:00 – 11:30 a.m. Grand Ballroom

1.5 CPEs

Speaker:

Lead:

Notes:

Break and Networking with Sponsors

11:30 a.m. – 12:00 p.m. Grand Ballroom

Speaker:

Lunch, Annual Business Meeting and Sponsor Recognition

12:00 p.m. – 1:00 p.m. Grand Ballroom

Speakers:

All attendees are welcome to attend the annual business meeting in the Grand Ballroom. President Tanya Wright will recognize GFOAz's current sponsors and recognize new GFOAz board members.

Break and Networking with Sponsors

1:00 – 1:30 p.m. Grand Ballroom

Session

1:40 – 2:30 p.m. Grand Ballroom

1 CPE

Speaker:

Lead:

Notes:

Session

2:40 – 3:30 p.m. Grand Ballroom

1 CPE

Speaker:

Lead:

Notes:

Session

3:40 – 5:10 p.m. Grand Ballroom

1.5 CPEs

Speaker:

Lead:

Notes:

GFOAz Board Meeting

5:15 – 6:00 p.m. Executive Board Room

Reception

6:00 – 7:00 p.m. Flagstaff Room

Friday, February 9

Breakfast

8:00 – 8:50 a.m. Flagstaff Room

Session

9:00 – 9:50 a.m. Grand Ballroom

1 CPE

Speaker:

Lead:

Notes:

Session

10:00 – 10:50 a.m. Grand Ballroom

1 CPE

Speakers:

Lead:

Notes:

Legislative Update

11:00 – 11:50 a.m. Grand Ballroom

1 CPE

Speaker: Rene Guillen, Deputy Director, League of Arizona Cities and Towns

Conference Concludes & Platinum Sponsor Exhibit Tear Down

12:00 p.m.



GFOAz Conference Planning Responsibilities Sheet – Winter 2024

Session Planner(s): _____

Session Topic: _____

Due December 1, 2023:

Session Title for Program: _____

Session Description (3-5 sentences): _____

Speaker Names (Tentative list ok): _____

Due January 5, 2024:

- **Final speaker names and bios for all speakers**

Please also tell staff if your speaker(s) needs a hotel room & for what night if they are speaking at the first morning session or later in the afternoon.

- **Speaker needs checklist**

___ Podium with Microphone

___ Wireless Microphone

___ Table Microphone

___ PowerPoint projector and Laptop

___ Any other specific room set-up requirements, (i.e. chairs, WiFi, audio for videos).

Please specify:

- **Session Facilitator, if session planner(s) are not available to facilitate.**

Due January 26, 2024:

- **Presentations for all speakers.**

Please send as PowerPoint or PDF document.

GFOAz Speaker Policy Statement
July 2003

It is the intent of GFOAz to provide educational opportunities for government finance professionals in Arizona. The mission of the GFOAz Education Committee is to select topical areas of interest for training and education and solicit both government and commercial representatives with appropriate knowledge, skills, and experience to serve as speakers, panelists, facilitators, and/or trainers; in addition to seeking professional speakers or trainers when appropriate.

GFOAz values the resources that are provided to the organization through commercial membership and the Corporate Partner Program. In the interest of fairness to all members, as well as corporate partners, the selection of speakers will be based on expertise in a particular subject. Commercial members, Corporate Partners, and others with an interest in speaking at GFOAz events may communicate their interest and expertise to the Education Committee Chair, Education Committee members, board members and staff. In addition, the Education Committee, board and staff may solicit the participation of speakers. When the educational forum provides the opportunity, commercial members and/or Corporate Partners will be asked to speak individually, in a panel fashion with other industry representatives, or in conjunction with other governmental staff. GFOAz values the contributions of all speakers and appreciates their cooperation to assure the presentations are not promotional. Speakers should provide information in a factual fashion and not promote their individual enterprises.

By working together with our commercial members and corporate partners we will strive to achieve the mission and purpose of our organization – to promote excellence in government financial management.

Government Finance Officers Association of Arizona (GFOAz)

Copyright Policy and Procedures

Policy

It is the policy of the GFOAz that any speaker at a GFOAz event must not violate copyright law.

Purpose

To prohibit copyright infringement and avoid legal disputes, fines and costs owed by GFOAz when a copyright infringement is alleged to have been committed by GFOAz speakers.

Copyright is a protection of an author's original work that is expressed in a tangible medium. The original author of a book, musical, photograph, sculpture, movie, or other tangible medium, has an exclusive right to duplicate or perform the work, prepare derivative works, distribute copies of the work, or display the work. *17 U.S.C. §§ 102-103*. These exclusive rights prohibit duplication of the work by others unless written consent is granted by the author.

Procedures

1. The GFOAz will share this policy with all potential speakers for any conference, training or other event that may lead to the presentation of material or posting of the presentation on the GFOAz website.
2. A speaker at a GFOAz conference, training or event is prohibited from including any material that may infringe on a copyright. For example, a speaker should not include a photograph on a PowerPoint presentation if the person has not been given written consent from the original author.
3. A speaker may not use material from the internet, books or other medium in the speaker's presentation without the written consent of the original author.
4. If a speaker wishes to use material that is copyrighted, the speaker must provide to GFOAz a copy of the written consent from the original author prior to the speaker's presentation.
5. A speaker who claims the material is in the public domain must provide documentation that indicates the date of publication for the material, where the material was accessed, and reasons to support the speaker's conclusion that the material is in the public domain.
6. A speaker who claims the material is a fair use under the copyright law must provide written analysis by an attorney supporting the exemption.
7. The GFOAz reserves the right to remove any material from the speaker's presentation prior to publication on the GFOAz website that may lead to an allegation of copyright infringement.

For questions, call GFOAz at 602-258-5786.

Date: April 29, 2016

GFOAz Education Committee Potential Topics:

Keynote Speakers

- Craig Price <http://www.therealistsguide.com/keynotes>
- Steve Armstrong <http://paratuseducation.ca/education-speaking/>
 - “You Can’t Lead from Behind”
 - “How Project Management Saved the World”
 - “Personal Leadership”
- Patty Wood <http://www.pattiwood.net/>
- Jan McInnis <http://www.janmcinnis.com/?gclid=CKuzuLeyoc8CFYhqfgodIY8Evv>
- Suzanne Peterson <https://alumni.asu.edu/news/blog/keeping-it-real-suzanne-peterson-authentic-leadership>
 - Leadership
- Renate Mousseux <http://bodylanguage4success.com/scottsdale-phoenix-arizona-body-language-expertt-renate-mousseux/>
 - Body Language Expert
- Ken Rutkowski <http://www.calentertainment.com/portfoliotype/ken-rutkowski/>
 - Ken is the ultimate business strategist, professional development expert, and tech/ media futurist. Ken works with governments all over the world on new trends and ideas and how to implement them and how to capture the minds and hearts of investors and businessmen. Ken is an ideation, innovation, and collaboration catalyst; the connective tissue between change agents; and a community architect for doers shaping our future. He does this across multiple channels, including his syndicated radio show ‘Voice of Disruption’ that is the insider’s guide to the global disruptive leaders; his weekly METal (Media, Entertainment and Technology Alpha Leaders) events that showcase the smartest thinkers to the bravest innovators throughout the world; and his tireless strategizing, networking and mentoring of strategic business partnerships remaking the digital economy. As a thought leader, networker and influencer across multiple industries, Ken has been profiled in The Wall Street Journal, Fox News, BBC, Wired, Business Week, Asahi Shinbun, Bangkok Times, Finland Helsingin Sanomat, and dozens of other publications worldwide.
- Chad Hymas - <http://cal-entertainment.com/portfoliotype/chad-hymas/>
 - Not only an extremely inspirational speaker, Chad is an inspirational person who is not only is he an incredible way to open up an event, he is excellent at customizing theme into his talk. Chad is called one of the “10 most inspirational speakers in the world” by The Wall Street Journal. He is a world record wheelchair athlete with a new world record of wheeling his chair for 513 miles from Salt Lake City to Las Vegas. Chad speaks on how our thoughts and words create our future. He talks about how one person’s vision can change an entire organization, community, or family. His story of overcoming adversity, dealing with incredible change and circumstance is one you will never, ever forget! Oh and he lives right next door in Utah!
- Nick Arnette – speakers.cal-entertainment.com/speaker/profile/4216/Nick-Arnette
 - Nick’s programs transform and energize audiences with both motivation and humor! With Nick, you get a lot of laughs along with relevant, practical content. His most requested talk is, ***Me, We, and Glee: How to have a great attitude, work as a team, and keep your sense of humor.*** It encompasses maintaining a positive outlook during these changing times, defining teamwork, stress relief and enhancing humor both at work and at home. He’s the author of the book that goes along with the talk. Nick lives right next door in California!
- Kristin Arnold – speakers.cal-entertainment.com/speaker/profile/6238/Kristin-Arnold
 - Kristin is an award winning speaker who is known for her practical and concrete approach to helping teams think things through in order to make better decisions and achieve sustainable,

substantive results. A wide range of clients depend on her for leadership, innovation and insight into what works best for teams today. Kristin has a unique ability to engage and inspire audiences to take action. Kristin has worked with thousands of senior executives, project managers and team leaders in North America, challenging their traditional notions about teamwork and strategic planning. As one of the first female graduates of the United States Coast Guard Academy and the first woman stationed onboard a USCG Cutter, Kristin learned early on about working with others. She is an absolute expert in teambuilding with tons of practical concepts, tools and techniques her clients can apply immediately to see positive, substantive results. She lives right there in Arizona!

- Sam Glenn <http://www.enterprisemedia.com/talent/sam-glenn/?gclid=CLegrNeKtc8CFYOBaQodkigO1A> (Greg Cross, Zions Bank)
 - He spoke at an AASBO conference I attended this year and he was great! It would really get the conference off with a big bang that people could talk about during the whole conference
- Yvonne Conte: www.yvonneconte.com (Nicole Lance, ACMA President)
- Jenny Evans: I wanted to let you know about a new keynote I'm really excited about. I recently spent time tracking desert elephants in the Namibian desert. During the process, I realized there were so many parallels between what the professional trackers taught me in our search for elephants, and our search for meaning and purpose in our lives. .. After being the highest-rated keynote at my last event, I'm excited to officially launch "[Guiding Principles for Creating a Purpose-Driven Life \(and how they can help you find an elephant when necessary\)](#)". You can see a [full description here](#) and I'd be happy to chat with you about how this exciting, entertaining and educational session can enhance your next event. Email: jevans@jennyevans.com Website: www.jennyevans.com
- Andy Masters: (referred by Matt Booth) : Andy Masters, M.A., CSP, Author & Keynote Speaker (407)595-5838 <https://andy-masters.com> Andy's Top Keynote/Training Programs Include: "Embracing the NEW Workforce Revolution: Recruit. Retain. Empower."; "Re-Imagining Your Positive Work Culture for the NEW Work Environment"; "Leadership Lessons From H-O-L-L-Y-W-O-O-D!"; "Embracing Your Work & Life Mix With HIGHER Quality & LESS Stress"; "World-Class Government Service for Residents AND Internal Teammates"
- Randy Fox: (referred by Matt Booth) : My main topics are on transformational leadership and service excellence of teams. Here is a link to my highlight video, will give you a great idea of what the keynote experiences are like for attendees: 🎬 [Randy Fox Sizzle Reel.mp4](#). And a link to my keynote overview page on the website to dive deeper into my most popular keynotes: [Randy Fox Keynotes](#). Looking forward to the next steps, thanks again! Randy, [Randy Fox, CSP, Keynote Speaker, Author, FoxPoint.net](#) | 630.550.1522; randy@foxpoint.net

Economist Suggestions

- Dr. Christopher Thornberg, lead economist at Beacon Economics: More info [here](#)

Sponsor Suggestions

- **Abdo (Bonnie Schwieger)**

- **GASB standards (or any other audit subject)** - Bonnie Schwieger, Senior Audit Manager – 952-715-30165 or bonnie.schwieger@abdosolutions.com
- **BLX (Robin Schlimgen)**
 - **Arbitrage Rebate & IRS Update** – cover the basics of arbitrage regulations, as well as when arbitrage calculations can be discontinued. Also, provide a review of what type of IRS enforcement we are currently seeing.
- **Gabriel Roeder Smith (Renee Nowak)**
 - **Reading and Understanding Actuarial Reports – Pension Funding and Accounting-** This session provides a basic background and overview of the key actuarial concepts related to pension plan funding and accounting and the key actuarial measurements used by public pension systems. This session is intended for audiences of all levels. The session starts with beginner level concepts then builds on those concepts for an intermediate level focus.
- **JP Morgan (Jeff Sundheimer)**
 - Banking services roundtable with several other banks, merchant services providers, and treasury consultants.
 - Presented similar session at an AACO affiliate meeting earlier this year. We feel this session was well received and would recommend something similar for GFOAz.
- **Innovest (Donna Patch)**
 - *457(b) plan fiduciary responsibilities:* While governmental 457(b) plans are not subject to ERISA, there are a lot of best practices from a process perspective that we see in the government market. We discuss the requirements under state law regarding retirement boards of public pension and retirement systems and describe best practices for fiduciaries in administering 457(b) plans consistent with their obligations under state law.
 - *457(b) plan trends:* This workshop examines recent trends in the benefits that public sector plans provide to the large number of state and local government workers and retirees participating in these plans. We discuss recent legislative and regulatory items affecting governmental plans and specific trends such as providing matching contributions for 457(b) plan deferrals into qualified 401(a) plans; the increase in the implementation of auto-enrollment into 457(b) plans, the use of income producing investments and self-directed retiree health savings plans.
- **CliftonLarsonAllen**
 - Fraud Detection Prevention
- **Gust Rosenfeld (Tim Stratton)**
 - Financing unfunded pension liability in Arizona. Challenges and opportunities
 - Direct Purchase Bank loans – challenges and considerations

- Anatomy of an IRS bond audit. Tips for navigating the process and keeping your sanity
- Each panel would include a Gust Rosenfeld attorney, financial advisor & an issuer.

- **Standard Insurance Company (Kevin McAtamney & Taylor Smith)**
 - *In today's economic environment, the concerns regarding rising interest rates and how that affects public retirement funds is top of mind. With many general insurance products within deferred compensation 457(b)/401(a) government retirement plans underwater, Finance and HR teams for these entities are faced with a fiduciary duty to understand these contracts and how they affect their employees, plan participants and union members. Specializing in the knowledge of these contracts, The Standard has Kevin McAtamney – National Vice President of Government Markets help special districts differentiate what types of Fixed Account products are currently being offered within your retirement plan and how they match up to stronger, better returning investment options available on your record keeper platforms. With partnerships across the government retirement plan space with record keepers like Empower Retirement, MissionSquare and Voya, Kevin helps government plan sponsors understand how this concept affects the fiduciary responsibility of special districts and their Finance/HR team but, more importantly, create a stronger participant experience for those wanting to capitalize on a rapidly rising interest rate environment.*

- **Stifel (Erika Coombs)**
 - Public Finance Innovations & Hot Topics
 - WIFA Opportunities
 - Bond Debt Record Keeping Tips & Best Practices
 - Arbitrage Panel (arbitrage rebate company, investment company, investment banker, issuer)
 - Continuing Disclosure Panel (large issuer, small issuer, investment bankers)
 - Bond Election Considerations Panel (issuers, investment bankers, bond attorneys)
 - Bond Basics (including tax rate & assessed values)
 - Property Tax Panel (county, issuer, investment banker)
 - Sharing Financial Information with Your Community (issuers, investment bankers)
 - Bond Rating Update (updates from the rating agencies)
 - Bonds 101 (investment bankers, bond attorneys, issuers)
 - Types and Alternatives to Debt Financing (investment bankers, bond attorneys, issuers)
 - Creative Financing Options (economic development perspective, bond initiatives or successful projects, projects with multiple issuers involved)
 - Pro's & Con's of working with a Financial Advisor or Having More than One Underwriter
 - Exploring Diversity in Hiring Internally & Externally
 - ***I Walk the Line...There's More to Continuing Disclosure Requirements***
 - Stifel representative and attorney or auditor and/or issuer
 - Description: With recent SEC probes and actions, issuers should be concerned if they have policies and procedures in place for their continuing disclosure filing compliance. In this session, presenters will review common required statistical

information, including where to find the information and what to communicate with your auditors. We will also review how to use the Municipal Securities Rulemaking Board's Electronic Municipal Market Access website to help ensure timely filing of the annual financial information and audited financial statements.

- ***Current Events with Federal Compliance and Bonds***
 - Stifel representative, Bond Attorney & Arbitrage Rebate Representative and/or issuer
 - Description: This session will include a panel presentation and discussion of current topics and developments within the federal compliance arena for bonds, including recent SEC actions against a bond issuer and its underwriter related to continuing disclosure filings, written post-issuance policies and auditing efforts by the Internal Revenue Service, newly adopted registration requirements for financial advisors, recently proposed arbitrage restrictions and more.
- ***Bond Ratings – What to Expect When You're Expecting***
 - Stifel representative, Credit rating analyst and/or issuer
 - Description: Session intended to present an overview of current AZ credit ratings, recent trends and requests for information from credit rating agencies, including attention to privately placed issuances. Participants will be given a description of the rating process and what information is needed based on various credit types. There will also be a discussion on some key areas of emphasis for credit ratings based on specific examples. A general discussion of factors impacting credit ratings will also be provided.
- ***Overview and Intricacies of Arizona Property Taxation***
 - Stifel representatives and potentially issuer issuer
 - Description: In addition to providing an overview of Arizona property taxation at all levels of government, this session incorporates practical information that demonstrates the interaction between property values and tax rates, levies and liabilities under varying market circumstances. Useful for both the Arizona newbie and seasoned finance professional, the presentation helps to explain property taxes from the government and taxpayer perspectives and discusses the issues likely to arise through the implementation of the latest round of legislative changes. The presentation is thorough and questions and discussion are encouraged.
- ***Importance of Due Diligence***
 - Stifel representatives, Bond Attorney and/or issuer
 - Description: Session intended to present an overview of the due diligence process and provide prospective from all parties (underwriter, financial advisor, issuer, bond counsel, purchaser if private placement). Discussion on the importance and process of careful investigation to ensure all material information pertinent to a security issue has been disclosed and how it relates to offering documents. This session will also take a look at Who's who in the capital financing process.
- **Zions Bank (Greg Cross)**

- What happens after bonds are issued – so much information is focused on the bond issuance and people don't realize how much work is required after a bond is issued to maintain the compliance and requirements of the bond documents

Session Topic Suggestions from Membership

- Auditors
 - Dealing with Auditors; Keeping Funds Reconciled
 - Panel: "How to Make Your Auditor Happy" – Best Practices in Dealing with your Auditor
- Accounting and budgeting - key performance indicators, benchmarking, federal compliance
- Preparing new Annual Expenditure Limitation Report
- Balanced Scorecard Training (Vicki Rios & Tom Duensing could talk about Glendale's process)
- GASB Update
- Grants
 - Grant Writing
 - Best practices for year-end and grant accounting
- Internal Control
- IRS Guideline and Update on Reimbursements for travel, cell phones, employee incentives
- Municipal Development Corporations (MDCs) and Industrial Development Authorities (IDAs)
- New MBE/WBE regulations
- MCDC, the SEC, what/who the SEC is looking for/at, and continuing disclosure filings
- Municipal Development Corporations
- PSPRS Unfunded liability
 - Liability/funding calculation for laterals (employee moves from one gov. to another)
- Post Issuance Compliance
 - Policy
 - Best Practices
- Professional Development & Management Topics
 - Retirement Planning – both mental and financial. Retired finance professionals as the speakers to talk about what they didn't plan for or think about prior to retirement.
 - Managing expectations while keeping staff morale high.
 - Valuing the aging employee who chooses not to move up, but would like to be supportive and hard-working until retirement.
 - Mentoring new staff into a supportive culture for the organization; being the best you can be in the position that is right for you.
- Property Valuation Process – County Assessor
- Super circular Procurement Changes / Purchasing Policies
- Taxpayer Education

- Technology
 - Technology Implementation
 - Best Practices for implementing software packages
- TPT Collections for Nonprofits

Additional Suggestions

- Keep focus on budgeting changes and innovation. Focus on law changes for finance people (overview of personnel law changes, banking changes, not just accounting.)
- More in-depth sessions longer than one hour: the OAG could offer a detailed training on things like new audit changes
- Roundtables for county or city discussions: Finance Directors (county & city separate), budget managers, etc., Can be concurrent since they are specific type of governments and positions; hard to fit conversations in during the meet and greets, lunches, etc.
- TEDx-style short sessions like ASCPA annual lunch.

Additional Trainings

- Center for State and Local Finance – Georgia State University Certification Program
<http://cslf.gsu.edu/training/>

Winter Conference:

- Sales Tax Update
- GASB Update (77)
- Leg Update
- Economic Update
- Governmental Accounting Refresher (2hrs)
- Balanced Scorecard (Vicki)
- Financial Stability (Tom D)
- Internal Control (CLA)
- Cyber Fraud (Wells Fargo)
- Arbitrage (BLX)



**Fields of Study That Qualify for Continuing
Professional Education**

December 2019

NASBA

Fields of Study That Qualify for Continuing Professional Education

The right to use the title Certified Public Accountant (CPA) is regulated in the public interest and imposes a duty on CPAs to maintain public confidence and current knowledge, skills, and abilities in all areas of services. CPAs must accept and fulfill their ethical responsibilities to the public and profession, regardless of their fields of employment.

A CPA performing professional services needs to have a broad range of knowledge, skills, and abilities. The fundamental purpose of continuing professional education (CPE) is to help ensure that CPAs participate in learning activities that maintain or improve their professional competence. Learning activities that improve a CPA's professional competence include technical and non-technical learning activities.

Technical learning activities contribute to the professional competence of a CPA in fields of study that directly relate to the profession of accounting and to the CPA's field of business. These fields of study include, but are not limited to, the following:

| Technical Fields of Study | |
|-----------------------------|--------------------------|
| • Accounting | • Information Technology |
| • Accounting (Governmental) | • Management Services |
| • Auditing | • Regulatory Ethics |
| • Auditing (Governmental) | • Specialized Knowledge |
| • Business Law | • Statistics |
| • Economics | • Taxes |
| • Finance | |

Non-technical learning activities contribute to the professional competence of a CPA in fields of study that indirectly relate to the CPA's field of business. These fields of study are those that do not meet the definition of technical fields of study and include, but are not limited to, the following:

| Non-Technical Fields of Study | |
|--------------------------------------|-----------------------------|
| • Behavioral Ethics | • Personal Development |
| • Business Management & Organization | • Personnel/Human Resources |
| • Communications and Marketing | • Production |
| • Computer Software & Applications | |

When approached by a CPA regarding a field of study that does not align to a CPA's state board of accountancy's accepted fields of study, CPE sponsors have the discretion to re-issue a certificate with an alternative field of study other than those listed herein when necessary to align to a CPA's state board of accountancy's accepted field of study. The CPE sponsor is responsible for ensuring that the alternate, state-specific fields of study under which the credits are being awarded reasonably reflect the underlying content of the course.

See the next sections for further descriptions of each of the previously identified technical and non- technical fields of study.

Accounting - Technical

This field of study encompasses the knowledge required to prepare, maintain, or report the financial records of an entity; the analysis, verification and reporting of such records; and the principles and procedures of accounting and financial reporting. Subjects related to accounting include, but are not limited to, the following:

- Accounting - General
- Accounting Research
- Accounting Services for Small Businesses
- Financial Statements and Reports - Subjects related to Financial Accounting Standards Board (FASB) statements, concepts, and interpretations as well as subjects related to the International Accounting Standards Board (IASB) such as the International Financial Reporting Standards (IFRS)
- Forensic Accounting
- Measurement, Recognition, and Presentation of Specific Financial Statement Items – Including subjects such as valuation and impairment analyses
- SEC Practice - Subjects related to accounting and reporting standards, rules and regulations for publicly held companies
- Technical Computer Software and Applications – Subjects, especially around enterprise resource planning (ERP) products, that focus on the application of software in an accounting practice including applying accounting principles in ERP installations and using an accounting software product to prepare financial reporting documents

Accounting (Governmental) – Technical

This field of study encompasses the knowledge required to prepare or maintain the financial records of a governmental entity or contract, the analysis, verification and reporting of such records and the principles and procedures of governmental accounting. Subjects related to accounting (governmental) include, but are not limited to, the following:

- Forensic Accounting related to a governmental entity or contract
- Governmental Accounting and Reporting - Subjects related to Governmental Accounting Standards Board (GASB) standards of state and local governmental accounting and financial reporting, statements, concepts, and interpretations
- Government Accounting and Reporting Specialized

Auditing – Technical

This field of study encompasses the knowledge required to perform a systematic and independent examination of data, statements, records, operations, and performances (financial or otherwise) of an entity for a stated purpose. Subjects related to auditing include, but are not limited to, the following:

- Auditing and Reports - Subjects related to auditing standards and procedures
- Auditing – General
- Auditing Research
- Employee Benefit Plan Auditing
- Forensic Analysis and Evaluation
- Planning and Supervision
- Study, Evaluation, Implementation, and Monitoring of Internal Controls
- Substantive Audit Procedures – Subjects related to activities performed by the auditor (during the substantive testing stage of the audit) that gather evidence as to the completeness, validity, and/or accuracy of account balances and underlying classes of transactions
- Technical Computer Software and Applications – Subjects, especially around ERP products, that focus on the application of software in an auditing practice, including understanding the issues in auditing ERP system implementations and applying auditing principles in ERP installations

Auditing (Governmental) – Technical

This field of study encompasses the knowledge required to perform a systematic and independent examination of data, statements, records, operations, and performances (financial or otherwise) of a governmental entity or contract for a stated purpose. Subjects related to auditing (governmental) include, but are not limited to, the following:

- Forensic Analysis and Evaluation related to a governmental agency or contract
- Government Auditing – General and Specialized - Subjects related to GASB standards of state and local governmental accounting and financial reporting, statements, concepts, and interpretations
- Government Auditing Standards as required by the Government Accountability Office (GAO)

Behavioral Ethics – Non-technical

Subjects related to behavioral ethics include, but are not limited to, the following:

- Ethical Decision-Making
- Ethical Practice in Business
- Personal Ethics
- Diversity, Equity and Inclusion including unconscious bias training and awareness

Business Law – Technical

This field of study encompasses the legal system, with special emphasis upon its relationship to business and the practice of accounting. Subjects related to business law include, but are not limited to, the following:

- Business Law
- Collection Law
- Employment Law
- Legal and Tax Issues

Business Management & Organization – Non-technical

This field of study consists of the management of an organization, including organizational structures, management planning, and administrative practices. Subjects related to business management & organization include, but are not limited to, the following:

- Organization of a Public Accounting Practice
- Administration of a Public Accounting Practice
 - Time and billing
 - Collections
 - Professional liability insurance
 - Succession planning
- Management Planning in Industry

Communications and Marketing – Non-technical

This field of study constitutes areas for becoming a competent communicator as well as marketing tactics for organizations and CPA firms. Subjects related to communications and marketing include, but are not limited to, the following:

- Business Presentations
- Business Writing
- Interviewing Techniques
- Public Relations
- Social Media
- Customer Communications
- Marketing Professional Services

Computer Software & Applications – Non-technical

This field of study encompasses computer software and applications used by CPAs in performing professional services. Non-technical courses in this field of study focus on the use and study of the software itself. This includes, but is not limited to, the following:

- Courses in the general use of software (“how-to”) around products such as Excel, Word, PowerPoint, and bookkeeping software such as QuickBooks
- Courses in the architecture and technical aspects of business process software (for example, ERP products)

However, some software courses, especially around ERP products, focus on the application of the software in an accounting, audit, or tax practice. These courses should be categorized into the field of study of the respective practice: auditing, accounting, or taxes. These include, but are not limited to, the following:

- Courses in understanding the issues in auditing ERP system implementations
- Courses in using tax software for the preparation of tax returns and application of tax law and regulations
- Courses in applying auditing or accounting principles in ERP installations
- Courses in using an accounting software product to prepare financial reporting documents

Economics – Technical

Studies related to the principles of microeconomics, macroeconomics, money and banking, and public finance. Subjects related to economics include, but are not limited to, the following:

- Economic Growth
- Employment Theory
- Fiscal Policy Banking Systems
- Fundamentals of the International Economy
- Monetary Policy
- Pricing
- Stabilization
- Supply and Demand

Finance – Technical

This field of study encompasses specific financial management of an organization including financial planning and analysis, asset management, buying and selling businesses, contracting goods and services and foreign operations. Subjects related to finance include, but are not limited to, the following:

- Asset Management
- Budgeting and Cost Analysis
- Contracting for Goods and Services
- Financial Management
- Financial Planning and Analysis
- Quantitative Analysis

Information Technology – Technical

This field of study encompasses subjects related to information technology that include, but are not limited to, the following:

- Artificial Intelligence
- Blockchain
- Cloud Computing
- Computer Systems
- Cyber Security
- Data Analytics
- Database Management
- Disaster Recovery Plans
- Management Information Systems
- Networking
- Programming
- Robotics/Process Automation

When a course focuses on the application of information technology in an accounting, auditing or tax practice, the course should be categorized into the field of study of the respective practice: auditing, accounting, or taxes.

Management Services – Technical

This field of study incorporates business processes of an entity, achieving efficiencies, improving cash flow, and maintaining profitability. Subjects related to management services include, but are not limited to, the following:

- Cash and Treasury Management
- Enterprise Risk Management
- Performance Management
- Project Management

Personal Development – Non-technical

Subjects related to personal development include, but are not limited to, the following:

- Career Planning
- Leadership
- Time Management

Personnel/Human Resources – Non-technical

Subjects related to personnel/human resources include but are not limited to, the following:

- Functional Areas of Human Resource Management
- Attracting, Motivating, Developing and Retaining Employees
- Integration of Functions for an Effective and Efficient Human Resources Management System
- Diversity, Equity, and Inclusion or Social Justice in Staff Recruitment and Retainment

Production – Non-technical

This field of study comprises production management, including scheduling, inventory control, standards for pay and production and quality control. Subjects related to production include, but are not limited to, the following:

- Operations Management
- Inventory Management
- Supply Operations

Regulatory Ethics – Technical

This field of study deals with the necessary ethical background knowledge required to adhere to rules and regulations of state licensing bodies, other governmental entities, membership associations and other professional organizations or bodies. Creating an ethical framework is absolutely necessary to be able to sort through professional dilemmas. This curriculum covers the needs of licensees in public practice, industry and government.

Subjects related to regulatory ethics include, but are not limited to, the following:

- Business Transactions with Clients
- Competence
- Confidential Client Information
- Conflict of Interest
- Contingent Fees, Commissions and Other Considerations
- Discreditable Acts
- General and Professional Standards
- Independence
- Integrity and Objectivity
- Licenses and Renewals
- Malpractice
- Professional Conduct
- Public Interest and Responsibilities
- Regulatory Oversight
- Retention of Client Records
- State Rules and Regulations

Specialized Knowledge – Technical

This field of study consists of topics that are particular to specialized industries or services, such as not-for-profit organizations, health care, gaming, and oil and gas. [Note: Accounting, auditing, and tax content for these specialized industries should be classified as accounting, auditing, or tax.] Subjects related to specialized knowledge include, but are not limited to, the following:

- Brokers and Dealers in Securities
- Energy Options on Futures
- Employee Benefit Plan Auditing Compliance
- HIPAA Compliance
- Personal Financial Planning
- PCI Compliance
- Valuation Services

Statistics – Technical

This field of study comprises business statistics, quantitative analysis and probability. Subjects related to statistics include, but are not limited to, the following:

- Analysis of Enumerative Data
- Analysis of Variance
- Estimation of Parameters
- Hypothesis Testing
- Linear Models
- Multivariate Probability Distributions
- Nonparametric Statistics

Taxes – Technical

This field of study encompasses tax compliance and tax planning. Compliance covers tax return preparation and review and IRS examinations, ruling requests and protests. Tax planning focuses on applying tax rules to prospective transactions and understanding the tax implications of unusual or complex transactions. Subjects related to taxes include, but are not limited to, the following:

- Compensation Considerations for Taxation
- Corporate Income Taxation
- Corporate Tax Consideration in Industry
- Estate and Trust Taxation
- Individual Income Taxation
- International Taxation
- Partnership Taxation
- Real Estate Taxation
- Special Tax Matters
- State and Local Taxes
- Tax Research
- Tax-Exempt Organizations
- Technical Computer Software and Applications - Subjects that focus on the application of software in a tax practice, including using tax software for the preparation of tax returns and application of tax law and regulations

Effective Date

Unless otherwise established by state licensing bodies and/or professional organizations, these fields of study are to be effective as of December 31, 2019.



GFOAz – CPE Requirements

Program Qualifications

CPE credit may be given for a program that provides a formal course of learning at a professional level and contributes directly to the professional competence of participants.

1. The Board shall accept a CPE course as qualified if it:
 - Is developed by persons knowledgeable and experienced in the subject matter,
 - Provides written outlines or full text,
 - Is administered by an instructor or organization knowledgeable in the program, and
 - Uses teaching methods consistent with the study program.^{[P]_{SEP}}

Credits

- A class hour shall consist of a minimum of 50 continuous minutes of instruction
- Acting as a lecturer or discussion leader in a CPE program, including college courses, may be counted as CPE credit. The Board shall determine the amount of credit on the basis of actual presentation hours and shall allow CPE credit for preparation time that is less than or equal to the presentation hours. A registrant may only claim as much preparation time as is actually spent for a presentation. Total credit earned under this subsection for service as a lecturer or discussion leader, including preparation time may not exceed 40 credit hours of the renewal period's requirement. Credit is limited to only one presentation of any seminar or course with no credit for repeat teaching of that course

Record Retention

- A registrant shall maintain CPE records for three years from the date the registration was dated as received by the Board the following documents for all CPE completed for the registration period, even if not reported on the registration: transcripts, course outlines, and certificates of completion that include registrant's name, course provider or sponsor, course title, credit hours, and date of completion

CPE Reporting

- Please log in to your personal account on the Board's portal and click on CPE List menu op on. You may log your CPE at any time between renewals and your coursework is saved to your account and will be seamlessly integrated with your biennial renewal when



it's time for you to register. If needed, further instructions can be found in the CPE List and printed for reference to aid in your completion of the web-based form.

Who Files?

All holders of an Arizona CPA certificate who do not qualify for continuing professional education (CPE) reciprocity pursuant to A.A.C. R4-1-453(I) are required every renewal period to:

1. Complete 80 hours of CPE, regardless of whether employment is in public accounting, industry, business or government. Of the 80 hours of CPE, the following is required:
 - a. Complete four hours of ethics which includes at a minimum one hour each of the following:
 - i. Ethics related to the practice of accounting including the American Institute of Certified Public Accountants Professional Code of Conduct.
 - ii. The Arizona State Board of Accountancy statutes and administrative rules.
 - b. A minimum of 16 hours of classroom or live/interactive webinar.
 - c. A minimum of 40 hours must be in accounting, auditing, taxation, business law, or consulting services of which a minimum of 16 hours must be in the subject areas of accounting, auditing, or taxation.

Registration Period

- A registrant born in an even-numbered year shall renew their registration during the month of their birth in each even-numbered year. A registrant born in an odd-numbered year shall renew their registration during the month of their birth in each odd-numbered year. The registration period is from the 1st day of the month following the registrant's birth month until the last day of the registrant's birth month two years later.