



Ohio Fiscal Academy

Cohort 7 January 18, 2017 to September 22, 2017

Contact Information		
OFA Coordinators	Jason Vermilion	Jennifer Nichols
Email: OhioFiscalAcademy@obm.ohio.gov	Jason.Vermilion@obm.ohio.gov	Jennifer.Nichols@obm.ohio.gov
Phone:	614-728-8754 (Office)	614-466-2542
Location:	State of Ohio Library 274 E 1 st Ave #100, Columbus, Ohio 43201 614-644-7061	

Program Overview

The Ohio Fiscal Academy (OFA) is a certification program that strives to build fiscal professionals that will lead the great State of Ohio. This is a robust, three-tiered program that provides operational, theoretical, and hands-on experiences for participants.

Program Objectives

After completing the Ohio Fiscal Academy, participants will be able to:

- Create networking opportunities with forward-thinking state agency change agents.
- Demonstrate cross agency fiscal knowledge.
- Support a culture of responsibility and management in state government.
- Understand high-level, big picture concepts of state fiscal processes.
- Understand how those processes connect to their agencies through discussions.

Course Schedule

Schedule	Topics	Assignments and Activities	Due Dates
Webinar Kick-Off Jan. 18, 2017	<ul style="list-style-type: none"> • Expectations • Policy • Location 	<ul style="list-style-type: none"> • Ice breaker 	<ul style="list-style-type: none"> • Image due 12/31/16
Pre-Tier Assignments	<ul style="list-style-type: none"> • CFO Interview • Procurement 	<ul style="list-style-type: none"> • CFO Interview worksheet • E-Learning 	<ul style="list-style-type: none"> • Due: 2/09/2017 • Due: 1/26/17
Tier 1 – 2/13-2/17	<ul style="list-style-type: none"> • True Colors • Organizing the Fiscal Office • Budget Overview • Payroll Connection 	Lectures/Presentations	During Tier

Revision Date: 03/09/2017



Ohio Fiscal Academy

Cohort 7 January 18, 2017 to September 22, 2017

Schedule	Topics	Assignments and Activities	Due Dates
	<ul style="list-style-type: none"> • State Law & Policy • *new* State Accounting • JCARR • LSC • Value Management • BI 101 • Procurement Q&A 		
Between Tier Assignments	<ul style="list-style-type: none"> • Legislative Roadmap • Capstone Proposal 	<ul style="list-style-type: none"> • Worksheet • Meet with team and mentor 	<ul style="list-style-type: none"> • Due by 5/18/17 • Due by 3/17/17
Tier 2 – 5/22-5/26	<ul style="list-style-type: none"> • Disbursements • Allotments • Chart of Accounts • Controlling Board Overview • Practical Budget • Federal Grants Management • CAFR • CFO Roundtable 	Lectures/Presentations	During Tier
Between Tier Assignments	<ul style="list-style-type: none"> • Attend Controlling Board Meeting • SWCAP • Capstone Project 	<ul style="list-style-type: none"> • Live meeting-TBD • E-Learning • Meet with team and mentor 	<ul style="list-style-type: none"> • Date-TBD • Due by 8/01/17 • Due by 9/14/17
Tier 3 – 9/11-9/15	<ul style="list-style-type: none"> • Auditor of State • Office of Internal Audit • OIA Internal Controls • Forecasting • Capital Planning • Debt Management • Inspector General • Capstone Presentations • SWCAP Q&A 	Lectures/Presentations	During Tier



Ohio Fiscal Academy

Cohort 7 January 18, 2017 to September 22, 2017

Schedule	Topics	Assignments and Activities	Due Dates
Graduation (tentative)	<ul style="list-style-type: none"> Ceremony 	<ul style="list-style-type: none"> Present certificates 	<ul style="list-style-type: none"> 9/22/17 10AM William Green Auditorium 2nd Floor

Course Description	
Course Title	Description
Auditor of State	The Auditor of State (AOS) is an elected constitutional officer who is responsible for financial statement of all public offices in Ohio. This includes cities, villages, school districts, universities, townships, state agencies, boards and commissions. This course helps to understand the AOS's scope and methods for ensuring funds are spent correctly and stop abuse.
A Budget Overview	This course is designed to give participants insight into the reasons for different appropriations bills and the order that processes happen during the budget planning cycle. The course discusses the actors involved in the budget cycle and the planning they put into it. Participants will also discuss budget recommendations.
Budget Practical Planning	This course speaks to the standard principles of an agency's budgeting process; Identifying agency goals and priorities, determining how to structure the agency goals and estimating the budget amounts to fund agency programs.
Capital Planning	In this course, participants gain an understanding of the agency's role in the capital planning process. The course also provides insight on preparing a capital budget and how to find useful information in OAKS FIN and OAKS BI.
CFO Round Table	Participants will have an opportunity to speak with CFO's from a number of different agencies in both a formal and informal setting.
Chart of Accounts	This course is designed to give insight on identifying the DNA of an agency. The course helps the learner gain an understanding of ChartFields and their roles in programs. The course explores priorities, funding, and comprehending trees.



Ohio Fiscal Academy

Cohort 7 January 18, 2017 to September 22, 2017

Course Description	
Course Title	Description
Comprehensive Annual Financial Report & Schedule of Expenditures (CAFR)	This course is designed to help participants gain an idea of what OBM's Financial Reporting group does and why. OBM Financial Reporting does the majority of work in pulling the information together to create the CAFR. There is a reliance on the agencies to ensure that the information within OAKS is accurate. It will save time, effort, and frustration for everyone involved in the financial aspects of the State when errors are corrected and accurate information is available in OAKS.
Controlling Board Overview	Explore the function of the Controlling Board and its members. What they look for in a request? Why something may be pulled for review? What type of questions the agency representative can expect from the board? What is this parliamentary procedure and how do you conduct yourself?
Debt Management	The Debt Management course explains OBM's role as the state debt manager, the various reasons for issuing debt, and the effect of debt on budget bills. It also describes the steps to issue debt, the agency steps in the capital planning process, and agency debt management responsibilities regarding how to monitor and share debt information.
Disbursements	This course looks at the purpose and requirements for the OBM Monthly Financial Report and how it fits in the overall fiscal planning process. Students explore topics such as: Allotments, Disbursements, Monthly Financial Report, Disbursement Task, Guidance and Memo, Component Analysis, GRF Payroll Disbursements, Non-Payroll Patterns, trends, and changes.



Ohio Fiscal Academy

Cohort 7 January 18, 2017 to September 22, 2017

Course Description	
Course Title	Description
Federal Grants Management	The Federal Grants Management course presents an overview of the world of Federal Grants and State Government giving the main concepts and responsibilities that surround Federal Grants Management. Upon completion of the course, learners will be able to summarize the history of federal grants, recognize the various types of federal grants, use grant terminology, outline the pre-award process, explain the requirements post-award activities, describe the grant close-out process, and demonstrate ability to troubleshoot issues.
Forecasting	This course helps define forecasting and its importance. Participants will gain an understanding of how to gather, analyze, and evaluate forecasting data.
Inspector General	This course is an overview of the Office of the Inspector General. After completing the course, you will have a better understanding of the following topics: how to file a complaint, the investigation process, and common issues in investigations.
Joint Committee on Agency Rule Review (JCARR)	This course is intended to introduce the primary function of JCARR. Topics discussed include the Register of Ohio and who maintains it, what are Rule Summaries and Fiscal Analysis (RAFA), and the different categories of filed rules.
Legislative Service Commission (LSC)	Who and what are the Legislative Service Commission (LSC)? What are the LSC Budget Products? What is the Legislative Process? This class answers these questions and more.
Office of Internal Audit	The Office of Internal Audit helps participants understand the general principles of the Committee of Sponsoring Organization (COSO) and the roles of various audit organizations. Presenters also discuss how participants can best prepare for future audits.



Ohio Fiscal Academy

Cohort 7 January 18, 2017 to September 22, 2017

Course Description	
Course Title	Description
Organizing the Fiscal Office	The intention of this course is to define a fiscal office. It explores how to identify and evaluate the "as is" fiscal office and organization. Participants will gain knowledge on how to develop a transition plan, as well as, methods to achieve success in the fiscal office.
Procurement	This course provides resources for the procurement process. Whether you procure or not, you will find knowledge of procurement topics valuable to your office. Participants discuss state resources, DAS contracts, direct purchase authority, prior approvals, ordering, receipt, payment, contract compliance, and emergency purchases. The course also helps students gain an understanding of Minority Business Enterprise (MBE) and Encouraging Diversity, Growth and Equity (EDGE) programs.
State Accounting *New to 2017*	The State Accounting course provides a brief overview of the State Accounting departments and how they work with agencies. Students will be put in CFO roles through case study exercises.
State Audit Committee	In this course, participants gain insight on the mission of the State Audit Committee and whom the Committee serves. It also looks to communicate an understanding the role of OBM's Office of Internal Audit (OIA) and the typical internal audit process.
State Law & Policy	The State Law and Policy course gives learners the history of the Ohio Constitution and Laws and how it fits with the Ohio Revised Code, Ohio Administrative Code, Executive Orders, and Polices and Directives. Students also discuss how to interpret the law and what laws are important?
Statewide Allocation Plan	This course defines SWCAP and its purpose, as well as, the roles of Federal and State Government. It also discusses how costs are calculated and the State recovery of SWCAP costs. The course concludes with reporting requirements and the centralized services that SWCAP reports.



Ohio Fiscal Academy

Cohort 7 January 18, 2017 to September 22, 2017

Course Description	
Course Title	Description
The Payroll Connection	This course is designed to give insight on how to determine cost calculations and recognize fringe payroll costs. The course also seeks to aid participants in understanding check-off charges and comprehending the payroll process from beginning to end. Participants will also discover how to read Payroll Journals.
True Colors	True Colors is a model of personality identification that is easy to understand, remember and apply. With the colors of Blue, Gold, Green and Orange – True Colors distills the elaborate concepts of personality theory into a user-friendly, practical tool used to foster healthy productive relationships.
Value Management	In this course, students are introduced to the mission and vision of Office of Budget and Management's Value Management Office. Presenters discuss why OBM created the Office and how it leverages support to you and for your agency.

Attendance Policy

The OBM Training Academy strives to provide an excellent Ohio Fiscal Academy certification experience. OFA is designed to leverage subject matter experts from across the state to afford you a positive and rewarding learning and networking experience.

Full participation in courses, activities, between tier assignments, and assessments is expected of all cohort participants. OBM Training Academy will keep a record of attendance throughout the program. As participation in the Ohio Fiscal Academy was the result of nomination from the participant's supervisor and CFO, and the dates and times for the in-class training portions were clearly communicated, the OBM Training Academy has a strict attendance policy and may notify the participant's supervisor and CFO of absences or excessive tardiness as they occur. While the OBM Training Academy realizes, unexpected emergencies do occur, it should be a rare occurrence. Missed content will require remediation before a participant will be issued a certification. Remediation must take place within the following cohort. If missed material is not made up within the following cohort, the participant will be removed from the program and asked to reapply and retake the entire certification program. **Entrance into the next cohort would not be guaranteed. Unique and special circumstances will be addressed on an individual, case-by-case basis. Every effort will be made to provide a reasonable accommodation in cases of illness, injury, and/or disability.*



Ohio Fiscal Academy

Cohort 7 January 18, 2017 to September 22, 2017

Tardiness

Arriving on time for the start of each day and returning on time from breaks and lunches is expected of all participants.

Excessive tardiness may result in removal from the program at the discretion of the OFA. Tardiness that exceeds 25% of the course will be counted as an **absence** and you will be asked to repeat the course.

***Example:** The day starts with a 1 hour course at 9:00am. The participant calls in to notify that he or she is running late. The participant arrives at 9:16am. 25% of a 1 hour course is 15 minutes. Therefore, the participant has accrued 1 absence and is required to re-take the course during the next cohort.*

Removal for Non-Attendance

Absences accrue over the entire program and do not reset at the start of each tier. Each course topic missed is considered an absence. On the **fifth cumulative course absence OR third cumulative day absence (whichever occurs first)**, participants will be removed from the current cohort due to the amount of time missed from instruction. Notification of the removal will be communicated via an email to the cohort member, their supervisor and/or CFO, and the OBM Training Program Manager. The removal notification will include details (dates, course/activity titles, and times) of absences. The removed participant may reapply. Entrance into the next cohort is not guaranteed. If accepted, the participant will be required to repeat all courses and activities.

Between Tier Assignments (BTA) and Meetings

There will be between tier assignments that will have due dates prior to the next tier start date. Any assignments not turned in by the stated due date will be considered missed. Missed assignments must be completed and turned in prior to the end of the cohort in order to graduate. Missed assignments are reflected as a course absence and will accumulate with the other course absences as stated earlier.

Scheduled meeting assignments (e.g. Controlling Board) are considered required BTAs. Missing a scheduled meeting will accrue a course absence. If the absence occurs during a meeting that is otherwise regularly scheduled, the participant can complete the meeting during the current cohort and would not have to wait until the next. The absence will still count cumulatively.

The capstone teams are required to meet face-to-face with their capstone mentors at least once per between tier periods. Any absences from the scheduled between tier face-to-face meeting will be considered a course absence.

Make-Up Requirements for Missed Content

Any content missed during absences must be made-up by the cohort participants within a calendar year from the date of absence, or within the next available cohort. Additionally, the



Ohio Fiscal Academy

Cohort 7 January 18, 2017 to September 22, 2017

participant will be held to the current year's OFA curriculum and graduation requirements. Upon completion of all missed content, the participant will become "Certified." The participant must adhere to the original cohort's recertification schedule and may not have the full two-years to complete recertification requirements.

Missed between tier assignments must be made up during the **current** cohort and turned in no later than 5pm two days prior to the graduation date.

Note: The participant will be permitted to attend his or her cohort's graduation but will not receive the certificate or "Certified" designation until coursework and/or missed assignments are complete. All courses marked as absences must be made up during the next cohort. Any course not made up during the next cohort will be considered incomplete and the participant will be removed from the program as a non-graduate.