The Comptroller of the Treasury’s Division of Local Government Audit and the Tennessee Government Finance Officers Association

2020 Fall Conference

October 7-8, 2020
On behalf of the Tennessee Comptroller’s Office and the Tennessee Government Finance Officers Association (TGFOA) we welcome you to our joint 2020 Fall Conference. We are excited to offer live online training and at no cost to participants.

We are thankful to the many volunteers who have contributed to this year’s conference. We extend a special thank you to Lori Barnard and Jerry Durham for this year’s program agenda and to our audio/visual team headed by Nathan Abbott. We extend our sincere gratitude to each speaker for sharing both their time and talent.

Over the next two days you will have an opportunity to develop professionally as you learn about various topics impacting local governments across our great State of Tennessee.

Enjoy the conference; it is our pleasure to serve you.

Jim Arnette, Director
Comptroller of the Treasury
Division of Local Government Audit

Executive Committee
Tennessee Government Finance Officers Association (TGFOA)
# 2020 Fall Conference Agenda

## Wednesday, October 7, 2020

<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
<th>CPE Credits</th>
<th>Hours</th>
<th>CMFO/CCFO</th>
<th>CPA</th>
</tr>
</thead>
<tbody>
<tr>
<td>8:00 am – 8:10 am</td>
<td><strong>Welcoming Remarks</strong>&lt;br&gt;Jim Arnette, Director, Division of Local Government Audit&lt;br&gt;Sheila Reed, TGFOA, President</td>
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<tr>
<td>8:10 am – 9:50 am</td>
<td><strong>GASB Update</strong>&lt;br&gt;Jerry Durham, Assistant Director, Division of Local Government Audit</td>
<td>2.0</td>
<td></td>
<td>Financial Accounting/</td>
<td>Governmental</td>
</tr>
<tr>
<td>9:50 am – 10:05 am</td>
<td>Morning Break and Trivia Game</td>
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<tr>
<td>10:05 am – 10:55 am</td>
<td><strong>Developing a Budget Worksheet that Works for You</strong>&lt;br&gt;Brad Harris, Finance &amp; Accounting Consultant, MTAS</td>
<td>1.0</td>
<td></td>
<td>Financial Accounting/</td>
<td>Governmental</td>
</tr>
<tr>
<td>10:55 am – 11:45 am</td>
<td><strong>Economic Update</strong>&lt;br&gt;Bill Fox, PhD, Boyd Center for Business &amp; Economic Research, University of Tennessee - Economic Update</td>
<td>1.0</td>
<td></td>
<td>Financial</td>
<td>Economics</td>
</tr>
<tr>
<td>11:45 am – 12:30 pm</td>
<td>Lunch Break and Trivia Game</td>
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<tr>
<td>12:30 pm – 1:50 pm</td>
<td><strong>Panel Discussion – COVID-19 Grant Implementation</strong>&lt;br&gt;Jerry Durham, Moderator, Assistant Director, Local Government Audit&lt;br&gt;Karen Bell, Finance Director, Madison County&lt;br&gt;Marianna Edinger, Finance Director, Coffee County&lt;br&gt;Kristine Brock, Assistant City Administrator/CFO, City of Franklin&lt;br&gt;Bryan Burkin, Assistant Director, Local Government Audit&lt;br&gt;Greg Worley, Legislative Audit Review Specialist, Local Government Audit&lt;br&gt;Brad Harris, Finance &amp; Accounting Consultant, MTAS</td>
<td>1.5</td>
<td></td>
<td>Financial Accounting/</td>
<td>Governmental</td>
</tr>
<tr>
<td>1:50 pm – 2:15 pm</td>
<td><strong>Local Government Finance Issues</strong>&lt;br&gt;Sheila Reed, Assistant Director, Division of Local Government Finance</td>
<td>.5</td>
<td></td>
<td>Financial</td>
<td>Finance</td>
</tr>
<tr>
<td>2:15 pm – 3:20 pm</td>
<td>Afternoon Break and Trivia Game</td>
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<tr>
<td>2:30 pm – 3:20 pm</td>
<td><strong>REP Tools and Forecasting</strong>&lt;br&gt;Amanda McGraw, Chief Financial Officer, TN Department of Revenue&lt;br&gt;Jeff Bjarke, Director of Research, TN Department of Revenue</td>
<td>1.0</td>
<td></td>
<td>Financial</td>
<td>Finance</td>
</tr>
<tr>
<td>3:20 pm – 4:10 pm</td>
<td><strong>The BEP for Non-Educators</strong>&lt;br&gt;Maryanne Durski, Executive Director, Office of Local Finance, TN Department of Education</td>
<td>1.0</td>
<td></td>
<td>Financial</td>
<td>Specialized Knowledge</td>
</tr>
<tr>
<td>4:10 pm – 4:40 pm</td>
<td>TGFOA Business Meeting – TGFOA Members</td>
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</tbody>
</table>

**Total Hours**: 8.0
## 2020 Fall Conference Agenda

### Thursday, October 8, 2020

<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
<th>CPE Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>8:00 am – 8:10 am</td>
<td><strong>Welcoming Remarks</strong>&lt;br&gt;Jim Arnette, Director, Division of Local Government Audit&lt;br&gt;Sheila Reed, TGFOA, President</td>
<td></td>
</tr>
<tr>
<td>8:10 am – 9:00 am</td>
<td><strong>TN CARES Act Local Government Program</strong>&lt;br&gt;Eugene Neubert, Deputy Commissioner, TN Dept of Finance &amp; Administration</td>
<td>1.0 Financial Accounting/ Governmental</td>
</tr>
<tr>
<td>9:00 am – 9:50 am</td>
<td><strong>Legislative Update</strong>&lt;br&gt;Jason Mumpower, Deputy Comptroller, State of Tennessee</td>
<td>1.0 Financial Specialized Knowledge</td>
</tr>
<tr>
<td>9:50 am – 10:05 am</td>
<td><strong>Morning Break and Trivia Game</strong></td>
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<tr>
<td>10:05 am – 10:55 am</td>
<td><strong>Debt Update for Local Governments</strong>&lt;br&gt;Kristine Brock, Assistant City Administrator/CFO, City of Franklin</td>
<td>1.0 Financial Finance</td>
</tr>
<tr>
<td>10:55 am – 11:45 am</td>
<td><strong>Forecasting Revenue in an Uncertain Economy</strong>&lt;br&gt;Hank Fishkind, PhD, Director, PFM Financial Advisors</td>
<td>1.0 Financial Finance</td>
</tr>
<tr>
<td>11:45 am – 12:30 pm</td>
<td><strong>Lunch Break and Trivia Game</strong></td>
<td></td>
</tr>
<tr>
<td>12:30 pm – 1:25 pm</td>
<td><strong>Utility Budgeting for Long-Term Success</strong>&lt;br&gt;John Greer, Assistant Director, Division of Local Government Finance, Technical Secretary to the WWFB &amp; Utilities Specialist to the UMRB</td>
<td>1.0 Financial Finance</td>
</tr>
<tr>
<td>1:25 pm – 2:15 pm</td>
<td><strong>Debt Management and Compliance</strong>&lt;br&gt;John Sutton, CCFO Program Manager, CTAS</td>
<td>1.0 Financial Finance</td>
</tr>
<tr>
<td>2:15 pm – 2:30 pm</td>
<td><strong>Afternoon Break and Trivia Game</strong></td>
<td></td>
</tr>
<tr>
<td>2:30 pm – 3:20 pm</td>
<td><strong>Audit Committees – Form &amp; Function</strong>&lt;br&gt;John Sutton, CCFO Program Manager, CTAS</td>
<td>1.0 Financial Accounting/ Governmental</td>
</tr>
<tr>
<td>3:20 pm – 4:10 pm</td>
<td><strong>Panel Discussion – Implementing a Central Finance Office</strong>&lt;br&gt;Bryan Burklin, Moderator, Assistant Director, Local Government Audit&lt;br&gt;Wesley Robertson, County Government Consultant, CTAS&lt;br&gt;Ann Dyer, Finance Director, Union County&lt;br&gt;Karen Bell, Finance Director, Madison County&lt;br&gt;Doug Lukonen, Finance Director, Maury County</td>
<td>1.0 Financial Finance</td>
</tr>
<tr>
<td>4:10 pm – 4:15 pm</td>
<td><strong>Closing Remarks</strong></td>
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<tr>
<td></td>
<td><strong>Total Hours</strong></td>
<td>8.0</td>
</tr>
</tbody>
</table>
Learning Objectives:

At the conclusion of the conference, participants will understand and be aware of:

- Recent developments regarding new standards issued by the Governmental Accounting Standards Board (GASB);
- Practical ways to design an excel spreadsheet to support, simplify, and enhance your local government’s budget process;
- Current economic trends;
- Implementation issues for COVID-19 grant accounting and compliance;
- Local finance issues;
- Revenue issues related to Tennessee’s local governments;
- Tennessee’s Basic Education Program (BEP) and funding for local school systems;
- The CARES Act and requirements for Tennessee’s local governments;
- Recent changes to Tennessee laws;
- Debt updates impacting local governments;
- How to forecast revenue during uncertain economic times;
- Practices to strengthen utility budgeting;
- How to manage debt and ensure regulatory compliance;
- Audit committees and their purpose and function; and
- How to create and operate a central finance office.

Level of Knowledge, Experience Prerequisite, and Advance Preparation:

Overview level of knowledge and no prerequisites or advance preparation is required.

CPE Credits:

16 credits; 1 credit hour = 50 minutes

Attendance Requirements:

To obtain credit for this event that meets the Tennessee State Board of Accountancy and CCFO/CMFO requirements, attendees must submit session codes (i.e., attendance verification codes) provided during sessions.

Delivery Method:

Group Internet Based

Sponsors:

The Tennessee Comptroller of the Treasury, Division of Local Government Audit and the Tennessee Government Finance Officers Association (TGFOA)

Both sponsors are exempt from National Association of State Boards of Accountancy (NASBA) registration requirements per the rules of the Tennessee State Board of Accountancy.
Contacts – Technical Support for Webex
Justin Neal: Justin.Neal@cot.tn.gov
Jacob Kennedy: Jacob.Kennedy@tennessee.edu
Nathan Abbot: Nathan.Abbott@cot.tn.gov

Contacts – Session Codes, Conference Evaluation, CPE Certificates
Annette Miller: amiller@oakridgeamc.com
Lori Barnard: Lori.Barnard@cot.tn.gov

Contacts – Submitting Questions to a Presenter During a Session
Lori Barnard: Lori.Barnard@cot.tn.gov
Sheila Reed: Sheila.Reed@cot.tn.gov

CPE Certificates
A link will be provided after the conference that will direct you to the conference evaluation at which time you will also enter your session codes to substantiate your attendance. Continuing Professional Education (CPE) certificates will be emailed to conference attendees after completion of the evaluation and recording of session codes.

CPE Credits
Continuing Professional Education (CPE) credits are listed in the conference agenda next to each session. One CPE credit is measured as one 50-minute period. After the first credit has been earned, credits may be awarded in one-fifth increments or in one-half increments. CPE credits have been classified based upon CPE categories from the Tennessee Comptroller’s Office for CMFO and CCFO certificate holders and CPE categories from the Tennessee State Board of Accountancy for CPA certificate holders.

CPE Credits for Partial Attendance
If you do not attend a session or only part of a session, when completing the form, note “did not attend” or something similar. CPE credits will be based upon time attended.

CPE Session Codes
Session Codes are required to obtain a CPE certificate. Be sure to record the codes on the grid available for download at: https://tngfoa.org/events/. If you have trouble downloading, email Annette Miller at amiller@oakridgeamc.com.

NASBA and TSBA Compliance
TGFOA and the Comptroller’s Office are both exempt from National Association of State Boards of Accountancy (NASBA) registration requirements.

Exempt sponsors are typically not allowed to offer CPE in any delivery method other than Group Live; however, due to the current situation with COVID-19 the Tennessee State Board of Accountancy (TSBA) has provided some flexibility and allowed Group Internet Based learning by exempt organizations.
To comply with the Group Internet Based delivery format, certain standards must be followed by TGFOA and the Comptroller’s Office, including, but not limited to:

Instructional methods that:

• Have clearly defined learning objectives
• Guide the participants through a program of learning
• Provide evidence of a participant’s satisfactory completion of the program
• Include the presence of a real time instructor
• Provide ability for all participants to interact with the presenter while the course is in progress
• Apply real time monitoring that employs at least three instances of interactivity per CPE credit. We are using “code words at random intervals.”
• Require participants to submit the code words to the sponsoring organization for verification before they are awarded a CPE certificate.
Here is how it works:

- TGFOA’s website: [https://tngfoa.org/events/](https://tngfoa.org/events/) has a link to an excel document entitled “Trivia Answer Sheet” that you will need to download.
- At each break there will be a list of trivia questions on a PowerPoint slide.
- Fill in your answers on the trivia answer sheet.
- At the end of the training, we will show all questions for another opportunity to answer.
- Email your answers to: marianna@coffeecobudgets.org
- TGOF DA will award the first six participants that submit the greatest number of correct answers a $25 gift card.
Welcome Certified Financial Officers

The Comptroller's Office in association with MTAS and CTAS has developed the Certified Municipal Finance Officer (CMFO) and the Certified County Finance Officer (CCFO) programs. These programs have been and continue to be very successful. These programs allow participants to learn about accounting and financial reporting principles, understand how government is structured in Tennessee, and enhance their skills to carry out their job responsibilities for their city, county, or department.

One of the main reasons why the Comptroller's Office became involved in these programs is because of a goal that permeates everything we do at the Comptroller's Office. That is, “to make government work better.” Both the CMFO and CCFO programs help us meet this important goal.

The CMFO program started in 2007 while the CCFO Program is relatively new starting in 2018. The number of currently active participants in each program is as follows:

<table>
<thead>
<tr>
<th>Program</th>
<th>Active Certificates</th>
</tr>
</thead>
<tbody>
<tr>
<td>CMFO</td>
<td>644</td>
</tr>
<tr>
<td>CCFO</td>
<td>181</td>
</tr>
</tbody>
</table>

The number of participants currently enrolled in each program is as follows. We look forward to adding each of these participants to the number of active certificate holders:

<table>
<thead>
<tr>
<th>Program</th>
<th>Expected Graduates</th>
</tr>
</thead>
<tbody>
<tr>
<td>CMFO</td>
<td>85</td>
</tr>
<tr>
<td>CCFO</td>
<td>140</td>
</tr>
</tbody>
</table>

Both programs require a series of 10 or 11 courses and a mandatory testing over each course. The programs are not easy. Those who have passed the courses and received the CMFO and CCFO designation have a reason to be proud.

The courses include subject matters such as the Government Environment, Budgeting, Internal Controls, Audit, Governmental Accounting, Financial Reporting, Cash Management, Grants Management, Debt Management, Payroll and Payroll Benefits, Purchasing, Risk Management, and related matters. The person who achieves either designation is better prepared for their respective positions at County or City Governments. These programs require participants to keep up with changes in the government financial aspects.
arena by taking annual CPE courses. In case you have not noticed, operating a government is complicated and getting more complicated every day.

We have seen improvements in the number of audit findings in municipal governments that have CMFOs on their staff. This result was documented by a study performed by MTAS titled “The Value Added by Professional Certification of Municipal Finance Officers”, authored by David H. Folz and Chris Shults. The report is still available on the MTAS website. We are anticipating similar results after the CCFO program has a history of graduates.

The Comptroller's Office, Division of Local Government Audit committed to providing 16 hours of free CPE as part of the CCFO program. This year, the Comptroller's Office has partnered with TGFOA to virtually provide 16 hours of free CPE. We are very pleased that so many CMFOs and CCFOs have chosen to participate in these two days of training. The 16 hours will cover a wide array of financial topics. Perhaps like no other year, 2020 has demonstrated how important it is to keep up with changes in the government environment. It is our hope that you will never stop learning and growing. We wish you much success in your chosen work as CMFOs and CCFOs.
About TGFOA

The Tennessee Government Finance Officers Association (TGFOA) is a professional organization whose purpose is to enhance the practice of governmental finance in Tennessee’s cities, counties, school districts, utilities, and special purpose jurisdictions (https://tngfoa.org/). TGFOA has the following committees to help carry out our mission:

- Executive Committee
- Communications Committee
- Legislative Committee
- Nominating Committee
- Program Committee
- Scholarship Committee

Scholarship Opportunities

Each year we provide fall and spring training to local finance professionals. We are thankful to have the support of numerous sponsoring organizations that help TGFOA provide affordable training each year. With the change in format this year, we did not request conference sponsorships, instead we provided an opportunity for our sponsors to support TGFOA’s Scholarship program. We are excited to share that as of Monday October 5, we had received $3,400 toward scholarships. If you would like to apply for a scholarship, please visit our website: https://tngfoa.org/scholarships/.

Available Scholarships:

- TGFOA First Time Attendee Scholarship – Spring Institute
- TGFOA First Time Attendee Scholarship – Fall Conference
- TGFOA Scholarship for First Time Attendees to National GFOA Conference
- Carson Swinford Government Accounting Scholarship for College Undergraduates
- TGFOA Scholarship to the GFOA Leadership Academy

2020-2021 Scholarship Sponsors

Gold
Henderson Hutcherson & McCullough
PFM Financial Advisors

Silver
Findley
Wells Fargo Bank

Bronze
Five Points Benefits Solutions
Local Government Finance Corporation
Mauldin and Jenkins
Zions Bank Corporate Trust
Meet Our Speakers

Jim Arnette

Jim Arnette is the Director of Local Government Audit for the Tennessee Comptroller of the Treasury. He is responsible for the annual financial and compliance audits of all 95 Tennessee counties, and monitors the annual audits of more than 1,600 municipalities, non-profits, and related local government entities. The Division is also responsible for reviewing the funds administered by District Attorneys General and Judicial District Drug Task Forces. Jim assists local governments in implementing new auditing and accounting standards, and works with the Tennessee General Assembly on legislation impacting local governments.

Jim has worked with the Comptroller’s Office for 37 years. He began his career as a Systems Analyst with the Office of Management Services before being asked to establish County Audit’s Information Technology Audit function, which was responsible for general and application control reviews in county governments across the state. He was named division director in 2007 and was named Director of the new Division of Local Government Audit in 2012. In 2019, Jim was recognized by the Tennessee General Assembly with a special resolution for his exceptional leadership, long-standing government service and significant contributions, both in our state and nationally.

Jim is a graduate of Middle Tennessee State University. He is a Certified Government Financial Manager and Certified Information Systems Auditor. Jim is an active member of the Nashville Chapter of the Association of Government Accountants and served as AGA’s National President for the 2017-2018 program year. He currently is chair of AGA’s Governance Committee and serves on AGA’s Intergovernmental Partnership. In 2020, Jim received AGA’s Robert W. King Memorial Award. This award is AGA’s highest honor conferred to a member for distinguished service of such significance that AGA’s national prestige and stature were greatly enhanced.

Jim and his wife Carla live in Franklin, Tennessee. They are the parents of two daughters Allie and Jayce. In his spare time, Jim enjoys family time, playing golf, watching sports, going to the beach, and doing yard work.

Karen Bell

Karen Bell is a graduate of Union University with a Bachelor of Science in Finance and Marketing; Memphis State University with a Master of Science in Educational Administration and Supervision, and University of Tennessee at Martin with a Master of Business Administration.

Karen is a graduate of the first class in 2010 for the State of Tennessee’s Certified Municipal Finance Officer program, which is required by the State Comptroller’s Office for all municipal finance employees. Since July 1, 2019, she has been serving as the Madison County Finance Director.

She worked for the City of Jackson beginning in 1995, coming in as internal auditor and serving as Director of Finance, Audit & Budgeting until her retirement on June 28, 2019. She taught for five years at the Tennessee Technology Center in Jackson, Tennessee, in the Business/Accounting/Information Systems program. She served eight (8) years on the Jackson-Madison County School Board, and has served on the Tennessee Government Finance Officers Association Executive Board as treasurer since 2017.
Meet Our Speakers

Karen is currently serving on the Government Finance Officers Association Budgeting Committee and on the Task Force for Budgeting Communication.

She is married to Howard Bell since 1984, and has been a resident of Madison County for 36 years, since they relocated to Jackson after their marriage. They have two children, Zach and Chelsea, both graduates of the University of Tennessee at Chattanooga.

**Jeff Bjarke**

Jeff is the Director of Research for the Tennessee Department of Revenue. A relatively recent Nashville transplant, Jeff has been with the department since February 2020 – just in time for things to get interesting! Prior to his current position, Jeff was an Economic Consulting Manager with Moss Adams LLP, providing economic impact analysis, state and local tax, and litigation support services for a range of clients, nationally and internationally. Before that, Jeff was a Senior Economist and Severance Tax Bureau Chief with the New Mexico Taxation and Revenue Department. He is also a veteran of the United States Marine Corps.

**Kristine Brock**

Kristine Brock has served as Assistant City Administrator/Chief Financial Officer for the City of Franklin, Tennessee since January 2017. Formerly, she was Director of Management and Budget for the City of Maryville, Tennessee and Budget Director for Gwinnett County, Georgia. Kristine began her career as a financial advisor with a national independent municipal advisory firm. She holds a Bachelor of Arts in Economics from Maryville College (TN) and a Masters of Public Policy and Management with a concentration in Public Finance from Carnegie Mellon University (PA). Kristine has been working in the municipal debt market as an advisor or issuer since 1999.

Kristine has been a GFOA member since 2003, became a Certified Public Finance Officer (CPFO) in 2012 and has served on the GFOA Debt Committee since 2016. She has also been involved in various capacities in the State of Tennessee Government Finance Officers Association (TGFOA) and was the organization’s President in 2019. Kristine regularly serves as a presenter for GFOA and TGFOA conferences, often on the topic of public debt administration.

Kristine and her husband Jesse reside in Franklin, Tennessee. She enjoys spending time outdoors, bluegrass music, caring for her pets and is a member of Walland United Methodist Church.
Bryan Burklin

Bryan Burklin is an Assistant Director of Local Government Audit for Financial & Compliance Audits in the Tennessee Comptroller’s Office.

Bryan is responsible for the review, approval, and distribution of the audits of the 90 counties that are performed by Comptroller staff.

Bryan has been with the Comptroller’s Office for 40 years, the last five in Nashville. He previously lived in Knoxville for 38 years. Bryan has spent his entire career assisting, advising, and auditing county governments in Tennessee.

A lifelong Tennessean, Bryan was born in Fayetteville, TN and raised in Winchester, TN.

Bryan is a graduate of UT Knoxville, and he is an avid Tennessee Volunteer and Atlanta Braves fan. Bryan is the father of four – one son and three daughters. He is also a proud grandfather of two beautiful granddaughters (Stella – age 7, Lucy – age 2).

Jerry Durham

Jerry is an Assistant Director for the State of Tennessee, Comptroller of the Treasury, Division of Local Government Audit. The division has statutory responsibility for audits of approximately 1600 local governments and related organizations in Tennessee. Many of these governments are subject to the Single Audit Act and OMB’s Uniform Guidance.

A 36-year veteran of the division, Jerry has served as an auditor, audit supervisor, training instructor, technical manager, and assistant director. In his role as assistant director, he is responsible for developing professional compliance procedures and monitoring the division’s quality performance under GASB, AICPA, OMB, and GAO accounting and auditing standards. Jerry also has responsibility for supervising the contract review process within the division.

Jerry was selected for the AGA National Educator award for 2019. In addition, Jerry teaches the Yellow Book and Audit Findings training classes for the Tennessee Department of Audit. Jerry has been selected as Department of Audit Instructor of the Year four times.

Jerry has made training presentations for numerous other professional organizations, state, and local governments. He currently serves on several working committees for professional organizations. Jerry is married and has three children and five grandchildren.

Maryanne Durski

Maryanne Durski joined the Tennessee Department of Education in August 2011 as Senior Director of Local Finance. Her primary role is to oversee the calculation of state education funding through the BEP, and also provides oversight to federal allocations as well. Previously she worked in Sumner County Schools as the Assistant
Meet Our Speakers

Director of Schools for Finance. She holds an MBA in Finance from Boston College. She has been named Outstanding School Business Official by both the Tennessee and Southeastern Associations of School Business Officials. Maryanne lives in Hendersonville with her husband, Zyg, and enjoys having their children and grandchildren living close by as well.

Ann Stephanie Dyer

Ann Stephanie Dyer is the Finance Director of Union County. Union County Commission unanimously approved the adoption of the Financial Management Act of 1981 on July 9, 2012 to improve efficiency and achieve cost savings. On December 1, 2012, Ann was appointed by the Financial Management Committee as their first Finance Director and given the task to establish the office, determine the number of positions, develop the job description and construct an implementation plan. The office opened for business April 1, 2013. The net position of Union County has improved more than 100 percent since the implementation.

Successful Implementations:

- Financial Policies and Procedures
- Purchasing Policy
- Internal Controls
- Utilization of Purchase Card
- Fund Balance Policy
- Capital Fund Utilization

She has been married to a very supportive husband for thirty-eight years and blessed with two wonderful children and four grandchildren.

Marianna Edinger

Serving as Coffee County’s Director of Accounts & Budgets since 2006, Marianna’s responsibilities include all accounting operations which include the Highway Department and county-owned Ambulance Service. In addition to risk management Marianna manages all debt including continuing disclosure as well as leading the annual budget process along with the annual audit.

Marianna also supports newly elected officials by facilitating their understanding of internal control compliance and other related accounting and auditing standards.

A graduate of Middle Tennessee State University (MTSU), Marianna began her career in government in 1988 with the City of Tullahoma, TN as a Payroll Accountant. A member of Women in Public Finance (WPF) Marianna is also a Certified Government Financial Manager (CGFM) and a Certified County Finance Officer (CCFO). A member of the Tennessee Government Finance Officers’ Association (TGFOA) since 2007 Marianna currently serves as First Vice President.
Meet Our Speakers

Hank Fishkind

Dr. Hank Fishkind joined PFM in 2019 selling his financial advisory, consulting and real estate advisory company to PFM. His current responsibilities include growing these businesses in conjunction with PFM to expand PFM’s service offerings.

Hank’s career began in the public sector where he worked as an economist and Associate Professor at the University of Florida. In 1980 he became the Associate Director for Programs, University of Florida’s Bureau of Economic and Business Research. During his tenure at the University, he served for three years (1979-1981) on the Governor’s Economic Advisory Board.

Hank's career as a private sector consultant began when he became president of M.G. Lewis Econometrics in Winter Park, Florida. In 1988 he formed Fishkind & Associates, Inc. as a full service economic and financial consulting firm. From 2001-2003 he was a member of Governor Bush’s Council of Economic Advisors. Hank was a founding board member of two publicly traded real estate development companies Engle Homes (NASDAQ) and Summit Properties (NYSE) until the companies were sold.

William F. Fox

Bill Fox is a Chancellor’s Professor, the Boyd Distinguished Professor of Business, and Director of the Boyd Center for Business and Economic Research at the University of Tennessee. He was the 2013-14 University of Tennessee Macebearer. He is a past President and recipient of the Steven D. Gold Award from the National Tax Association. He has held visiting appointments as Professor at the University of Hawaii, scholar at the Federal Reserve Bank of Kansas City, and Distinguished Fulbright Chair at the University of Frankfurt, Germany. Fox has served as a consultant in over 40 countries and 15 U.S. states.

John Greer

John Greer is the Technical Secretary to the Utility Management Review Board and the Water & Wastewater Financing Board and an Assistant Director in the Tennessee Comptroller’s division of Local Government Finance (LGF). In his role as Technical Secretary, John is responsible for preparing and presenting all materials to both Boards and provides assistance to utilities on a variety of technical, managerial and financial issues. John provides training to local government officials across the state on various topics related to financial and operational best practices.

John joined the Comptroller’s Office in 2010 with the Division of Municipal Audit. He began working with the Boards in 2013 and was appointed Technical Secretary in 2016. John has also served as part of the Comptroller’s Legislative Team and continues to provide utility-related research and support to legislators.

John is a graduate of Martin Methodist College in Pulaski, Tennessee and received his Master of Accountancy from Lipscomb University in Nashville. He is also credentialed as a Certified Fraud Examiner and a graduate of LEAD Tennessee.
Meet Our Speakers

John and his wife Kayci have one son and a dog named Genevieve. John enjoys spending time outdoors with his family hunting, fishing, and golfing.

**Brad Harris**

Brad Harris is a finance and accounting consultant with the University of Tennessee’s Municipal Technical Advisory Service (MTAS). He has served as a member of the GFOA Budget and Fiscal Policy Committee as well as on the board of several not-for profit entities. Brad is a CPA and a Certified Municipal Finance Officer, and prior to working for MTAS he served as the finance director for the City of Athens, TN and Rhea County, TN. Brad’s passion is to help others grow in the field of government accounting. He teaches frequently through the United States on a variety of accounting topics, and had been designated as a Distinguished Fellow in Professional Practice by the University of Tennessee Masters in Public Policy and Administration Program. He is a graduate of Tennessee Tech University and lives in Dayton with his lovely wife Beth and daughter Katie. His older daughter Hannah resides in Columbia, TN.

**Doug Lukonen**

Doug Lukonen grew up in Chapel Hill, Tennessee. After high school, Doug attended Middle Tennessee State University where he achieved his bachelor's degree in business administration and his Master of Accountancy degree.

His professional career includes experience in Auditing, Bookkeeping, Budgets, Income Taxes, Liquor-by-the-Drink Taxes, Payroll Taxes, Preparing Financial Statements, Sales Taxes and Software Consolidation. He has been employed by government entities, public accounting firms, corporations, himself, and non-profit companies, as well.

In his spare time, he enjoys spending time with his lovely wife and family, golfing, mixed martial arts, playing music, enjoying delicious food, driving his Saturn, and going to the dog park with his pup Frank.

**Amanda McGraw**

Amanda McGraw began working for the Department of Revenue in 2011 as assistant director of Financial Control. She was promoted to director two years later, and she became chief financial officer in 2015. Amanda graduated from Cumberland University with a bachelor’s degree in business administration with a concentration in accounting. Amanda has worked in state government since 2009. Prior to working for Revenue, she worked for the Treasurer’s Office.
Meet Our Speakers

Jason Mumpower

Jason E. Mumpower is the Deputy Comptroller for the Tennessee Comptroller’s Office. He is responsible for the overall management of the Office of the Comptroller of the Treasury, which comprises 12 divisions and more than 550 employees. Additionally, he serves as a liaison to the General Assembly, representing the Comptroller on several boards and commissions including the Advisory Council on State Procurement and Tennessee Housing Development Agency.

Prior to assuming his leadership role within the Comptroller’s Office in December of 2010, Mumpower served as the State Representative for Sullivan and Johnson counties in the Tennessee General Assembly. First elected to office at age 23, during his 14-year tenure, he held the positions of House Majority Leader and House Minority Leader. He served in key roles on the House Health and Human Resources Committee, the House Finance, Ways and Means Committee and the House Budget Committee.

Mumpower has received numerous awards and recognitions during his career including being named Legislator of the Year on multiple occasions by several organizations, such as the County Officials Association, First Tennessee Development District, Tennessee Realtors Association, and Tennessee Association of Marriage and Family Therapists. He is also a recipient of the National Federation of Independent Businesses’ Guardian of Small Business Award and the Future Farmers of America’s Lifetime Alumni Award, and he was named Outstanding Young Man by the Kingsport Jaycees.

Mumpower brings to the Comptroller's Office more than 20 years of experience with an invaluable level of expertise and a wealth of knowledge of state finances and operations. He is a graduate of King College with a B.A. in Economics and a minor in Political Science. Notably, in June 2013, Jason graduated from Harvard University’s John F. Kennedy School of Government Senior Executives in State and Local Government program. He is also a Rule 31 Listed General Civil Mediator.

Mumpower is an Eagle Scout and is active in many community organizations and projects, including the Rotary Club of Bristol, TN/VA and the chambers of commerce in Kingsport, Bristol and Johnson County, Tennessee. He currently serves as a member of King University’s Board of Trustees.

Jason is married to Alicia Mumpower. They are the proud parents of one son, Max.

Eugene Neubert

Eugene Neubert was appointed deputy commissioner of the Tennessee department of finance and administration by Gov. Bill Haslam in September 2015. In this role, he is charged with overseeing operations of the department, which is responsible for providing centralized accounting, budget and information technology services to state agencies as well as designing and overseeing management of the state’s self-insured healthcare insurance plans for state and higher education employees as well as local education and local government employees.

Before joining F&A, Eugene served as deputy commissioner at the Tennessee department of health beginning in 2011, providing operational oversight to programs serving public health in the state and
advising the department’s senior leadership. He also served as assistant commissioner of the bureau of administrative services at the department beginning in 2007.

Prior to joining the department of health, Eugene served in the department of commerce and insurance for eight years, as assistant commissioner, chief of fiscal services, budget director and staff auditor. Eugene began his state career in 1998 with the department of employment security as an unemployment accounts auditor. He was selected to complete the Tennessee Government Executive Institute program at the University of Tennessee Institute for Public Service in 2003. Eugene graduated from Tennessee Technological University with a bachelor’s degree in accounting in 1997 and earned a graduate certificate in Public Administration Executive Leadership from Tennessee State University in 2019.

Eugene is from Nashville and he and his wife, Tara, now reside in Franklin, Tennessee, with their two dogs, Darcy and Gracy and one cat, Abby.

Sheila Reed

Sheila Reed is an Assistant Director in the Tennessee Comptroller’s division of Local Government Finance (LGF).

Sheila supports the division’s Director and other staff in providing oversight of Tennessee’s local governments regarding various areas of financial management. LGF oversees budgeting, borrowing, investing, and other areas directly related to the fiscal health of municipalities, counties, and utility districts. Sheila also assists in developing presentations and materials that educate local officials about fiscal health.

Sheila first joined the Comptroller’s Office in 1988 working in the division of Local Government Audit. Sheila moved to her current role in 2015. She is a Certified Public Accountant and serves on the board of the Tennessee Government Finance Officers Association.

Wesley Robertson

Wesley Robertson, County Government Consultant, joined CTAS in May 2011. Wesley received a bachelor’s degree in accounting from Middle Tennessee State University and a Master of Business Administration from Tennessee Technological University. Prior to joining CTAS, he served as the executive director of Local Finance with the Tennessee Department of Education. Wesley is also a Certified Government Financial Manager. He currently serves on the board of directors of the Tennessee Government Finance Officers Association.
Meet Our Speakers

John Sutton

John Sutton is the Certified County Finance Officers (CCFO) program manager with the University of Tennessee County Technical Assistance Service (CTAS). John started with CTAS in July 2019 with 35 years’ experience of local governmental accounting and auditing. Previously, John was a Senior Audit Manager with PUGH CPAs, an RSM McGladrey Alliance Firm, and with another local CPA firm located in Knoxville, TN. After graduating with a BBA Degree with a major in accounting from Middle Tennessee State University, he began his career as a staff auditor with the Tennessee Comptroller of the Treasury Division of Local Government Audit and became a licensed CPA in 1987. John has extensive experience working with counties, cities, boards of education, utility districts and governmental pension and retirement plans. He is a member of the Government Finance Officers Association (GFOA), Tennessee Government Finance Officers Association (TGFOA), Tennessee Society of CPAs (TSCPA) and the Association of Government Accountants (AGA).

Greg Worley

Greg is an Audit Review Specialist for the State of Tennessee, Comptroller of the Treasury, Division of Local Government Audit. The division has statutory responsibility for audits of approximately 1600 local governments and related organizations in Tennessee. Many of these governments are subject to the Single Audit Act and OMB’s Uniform Guidance.

A 32-year veteran of the division, Greg has seen many changes to the financial reporting and auditing standards for governments. In his role as audit review specialist, he is responsible for ensuring the audit reports for the 90 counties audited by the division comply with the GASB, AICPA, OMB, and GAO accounting and auditing standards reporting requirements. Greg also assists with technical inquiries, data collection, special reports, staff training, Single Audit, and legislative requests. Greg is currently serving on the Single Audit Committee of the National State Auditors Association.

Greg is married and has three children.
Adams
Anna Luke, City Recorder
Alamo
Rita Reasons, Recorder/CMFO
Anderson County
Robert Holbrook, Finance Director
Arlington Community Schools
Miracle Roberts, Chief Financial Officer
Ashland City
Kellie Reed, City Recorder
Athens
Mike Keith, Finance Director
Baileyton
Barbara Tilson, Deputy City Recorder/CMFO
Bartlett City Schools
Lakisha Mitchell, Finance Supervisor
Teresa Winter, Chief Financial Officer
Bean Station
Barbara Wolfe, Recorder/CMFO
Bedford County
Angela Hayes, Chief Deputy Clerk, Chancery Court
Lori Schuler, Assistant Finance Director
Robert Daniel, Director of Finance
Bell Buckle
Janet Robinson, Town Recorder/Court Clerk/CMFO
Belle Meade
Beth Reardon, City Manager
Berry Hill
Cheri Holmes, City Clerk, CMFO
Blankenship CPA Group
Bob Adams, Senior Manager
Dorian Bailey, Director
Elizabeth Manning, Audit Associate
Bledsoe County
Conda Hysell, Bookkeeper, Highway Department
Blount County
Deena Finley, Accounting Manager
Blount Partnership
Bruce Kerr, CFO
Bolivar
Lisa Dellinger, Financial Manager
Bradford
Shelia Cooper, CMFO
Bradley County
Rena Samples, Finance Director
Brasher Accounting
Lori Brasher, Sole Proprietor
Brentwood
Clark Franklin, Accounting Clerk
Julie Wilson, Assistant Finance Director
Karen Harper, Finance Director
Matt Bonney, Accountant
Brighton
Tammy McKinney, Town Recorder
Bristol
Christian Herron, Staff Accountant
Edward Wagner, Staff Accountant
Hollie Verran, Accounting Manager
Patricia (Patti) Porter, Staff Accountant
Patricia Potter, Payroll Administrator
Sheridan Perumal, Staff Accountant
Tara Musick, Finance Director
Terra Lawson, Customer Service Manager
Brown Edwards & Company CPAs
Ronald Shadden, Director
Tyler Gall, Senior
2020 Fall Conference Attendees

**Bruceton**
Annie Hand, CMFO/City Recorder/Finance Director

**Bulls Gap**
Michael Solomon, City Administrator/CMFO

**Cannon County Highway Department**
Abbie Dobson, Office Administrator

**Carroll County**
Bryan Bunch, Business Manager, Board of Education
Jenny Gordon, CCFO/Bookkeeper, Highway Dept.

**CARTA**
Sonja Sparks, Director of Finance

**Carter County**
Kathy Ledford, Human Resource Specialist, Board of Education
Michael Kennedy, Deputy Director of Finance

**Celina**
Shannon Boles, CMFO

**Chattanooga**
Bonnie Mumpower, Accounts Coordinator
Brian Smart, Manager of Financial Operations
Cheryl Pohle, Fiscal Analyst, Public Works
Ed Wellmann, Utility Financial Services Manager
Fang Liu, Accountant
Fredia Forshee, Budget Officer
Josh McCutcheon, Accountant
Matthew Dale, Accountant
Santha Bone, Inventory Coordinator
Teresa DiDonato, Budge Manager

**Cheatham County**
Brooke Underwood, Payroll / Benefits Coordinator, Highway Dept.
Mary Kathryn Deason, Assistant Director of Accounts and Budgets
Sandrine Batts, Director of Accounts and Budgets

**Chester County**
Judy Benard, Accounting/Budget Director
Sharon Connor, Assistant RD Supervisor, Highway Dept.

**Claiborne County Trustee**
Denise Alexander, Chief Deputy

**Clarksville**
Cassie Wheeler, Internal Auditor
Dawn Thomack, Accounting Manager, Gas and Water
Deborah Johnson, Finance Director, Housing & Community Development
Fred Klein, Chief Financial Officer, Gas and Water Dept.
Jereka Bridges, Accountant
Jessica Hernandez, Finance Director, Clarksville-Montgomery County School System
Laurie Matta, CFO
Lori Wallis, Finance Director, Dept. of Transportation
Marcia Demorest, CFO, Clarksville-Montgomery County School System
Melissa Snodgrass, Accountant, Gas and Water Dept.
Stephanie Fox, Director of Internal Audit
Terry Davis, Senior Accountant, Dept. of Transportation
Wanda Morrison, Accounting Manager
Wendy Fuqua, Accountant, Dept. of Transportation

**Cleveland**
Amy Newman, Accountant

**Clifton**
Kiersten Rainey, Finance Director

**Clinton**
Gail Cook, Finance Director
Regina Ridenour, City Recorder

**Cocke County**
Heather McGaha, Finance Director

**Coffee County**
Alesia Snell, Assistant Director of Accounts & Budgets
Marianna Edinger, Director of Accounts & Budgets
2020 Fall Conference Attendees

Collegedale
Ashlynn Boyd, Finance & Budget Analyst
Michelle Toro, ACM & CFO

Collierville
Emily Howell, Accountant
Kate Watkins, Accounting Manager
Lori Darty, Accountant
Marc Pendley, Accounting Manager
Mark Krock, Finance Director

Columbia
Amy Morris, Assistant City Recorder/Treasurer
Julia Wooton, Assistant Finance Director
Thaddeus Jablonski, CFO/Assistant City Manager

Cookeville
Amber Greenwood, Assistant Finance Director
Brenda Imel, Finance Director

Coopertown
Kathy Smith, City Recorder

Cottage Grove
Carolyn Kaminski, City Recorder

Covington
Kristin Mathis, Senior Accountant
Tina Dunn, Recorder-Treasurer

Crab Orchard
Gerri Norris, CMFO/City Recorder

Crosslin, PLLC
Erica Saeger, Audit Principal
Jennifer Manternach, Principal

Crump
Pamela Hardy, City Administrator

Cumberland City
Kristane Mathis, City Clerk

Dallas, Texas
Mark Swann, City Auditor

Dandridge Water Management Facility
Lisa Alexander, CMFO/Utility Office Manager

David Sturtevant CPA
David Sturtevant, Owner

Dayton
Lavonja (Bonnie) Daughtery, General Fund Bookkeeper
Michelle Horton, City Recorder / Finance Director

Decatur (Town of)
Cheryl Ricker, Assistant Recorder
Laura Smith, City Recorder

DeKalb County
Danny Hale, Road Supervisor, Highway Dept.
Kenderly Cripps, Finance Officer, Board of Education
Kristie Nokes, Bookkeeper, Mayor’s Office
Rena Willoughby, Bookkeeper, Highway Dept.

Development Corporation of Knox County
Shawn Barhorst, Accounting Manager

Dickson County
Danny Weeks, Director of Schools
Linda Frazier, Director of Finance, Board of Education
Mary Nichols, Chief Deputy 111/Bookkeeper, Trustee

Douglas-Cherokee Economic Authority
Megan Barnard, Budget & Compliance Manager

Dover
Carla Anderson, City Clerk

Dresden
Carla Edwards, Finance Director
Jennifer Branscum, City Recorder

Duck River Development Agency
Jamey Owen, Finance Director

Dyer County
Cari Jones, Accounts Director
Steve Walker, Clerk and Master, Chancery Court Clerk
Wendy Smith, Finance Manager, Board of Education
2020 Fall Conference Attendees

Dyersburg
Stephen Anderson, Treasurer

Elizabethton
Daniel Estes, City Manager
Kathryn Meadows, Accounting
Nikki Nidiffer, Assistant Finance Director
Preston Cobb, Finance Director

Elk River Public Utility District
Tina Hood

England CPA, PLLC
Mark Johnson, Staff

Englewood
Sondra Denton, CMFO

Erwin
Travis Bishop, City Recorder

Estill Springs
Tina Smith, City Recorder/Finance Officer

Ethridge
Julie Yokley, City Recorder

Etowah
April Preston, Accountant, Etowah Utilities

Farragut
Allison Myers, Town Recorder/Treasurer

Fayette County Government
Charles McNab, Budget Director

Fayetteville
Patricia Bean, CMFO, Board of Education
Stacy Rozell, Finance Director

Fentress County
Bobbie Jo Kirby, Deputy Finance Director
Ginny Dickson, Federal Programs Bookkeeper, Board of Education
Tyler Arms, Finance Director

Finger
Theresa Robinson, City Recorder

First Horizon Bank
Alethea Warren, Public Finance Portfolio Manager

Forest Hills
Aspen Collins, City Manager

Franklin
Angelique Franzoni, Financial Analyst
Brian Wilcox, Purchasing Manager
Caleb Stoner, Senior AP Specialist
DeAnn Kraft, Accounting Officer
Kristine Brock, Assistant City Administrator/CFO
Leslie Pewitt, Procurement Officer II
Lori Pope, Financial Analyst
Margaret Wilson, Financial Analyst
Mike Lowe, Comptroller
Russell Truell, Investment Officer

Franklin County
Andrea Smith, Finance Director

Frazier & Deeter CPAs
Katie Dugan, Senior Associate
Lindsey Ellis, Audit Senior Manager

Friendship
Debra Butler, City Recorder CMFO

Gatlinburg
Robert Holt, Finance Director

Germantown
Angela Lexner, Comptroller
Erica Perry, Accounting Services Manager
Linda Rathje, Retired
Senait Zemede, Accountant

Giles County
Beth Moore-Sumners, Finance Director
Nancy Griffin, Deputy Finance Director

Goodlettsville
Julie High, Assistant City Manager/CMFO
2020 Fall Conference Attendees

Gordonsville
Michael Ray, City Recorder

Grand Junction
Lorie Rice, CMFO

Graysville
Tracey Pankey, City Recorder/Manager

Greater Dickson Gas Authority
James Sager, Director of Finance
Laura Cooper, Assistant Director of Finance

Greater Nashville Regional Council
Gayle Wilson, Director of Finance
Jovia King, Finance Manager

Greeneville
Lora Young, Finance Director

Gruetli-Laager
Deborah Woodlee, City Recorder/CMFO

Grundy County
Amanda Borne, Finance Director, Board of Education

Halls
Carla McBroom, CMFO

Hamblen County
Amanda Hale, Deputy Finance Director
Anne Bryant-Hurst, Finance Director
Traci Antrican, Supervisor of Business, Board of Education

Hamilton County
Albert Kiser, Administrator of Finance
Lee Brouner, Assistant Admin of Finance
Vonda Patrick, Director of Financial Management

Hancock County
Amanda Helton, Bookkeeper, Highway Department
Brenda Dalton, Finance, Board of Education
Michelle Hopkins, Office Manager, County Mayor

Hardeman County
Lisa Higgs, Assistant Director for Finance & Administration, BOE
Mary Powell, Trustee, Trustee Office
Sandy Hammons, Chief Deputy, Trustee Office

Hardin County
Dianne Prince, Accounting & Budget Director

Harrogate
Debra England, CMFO/City Recorder

Hartsville/Trousdale County
Amy Thomas, CCFO
Peggy Taylor, Executive Administrative Assistant, Highway Dept.
Rita Crowder, County Clerk

Haywood County
Tiwauna Mann, Bookkeeper

Henderson (Town of)
Alicia Holder, Assistant Financial Officer

Henderson County
Lee Wilkinson, Finance Director
Melissa Gilbert, Deputy Finance Director

Hendersonville
Robert Manning, Finance Director

Henry (Town of)
Sonya Clayton, City Recorder

Henry County Highway Department
Christy Alexander, Administrative Assistant, Highway Dept.
Pat Hollingsworth, Finance Director, Mayor’s Office

HHM CPAS
Alicia Juhl, Manager

Hickman County
Crystal Fitzgerald, Assistant Finance Director

Hixson Utility District
Jennifer Carlton, Controller
2020 Fall Conference Attendees

**Hohenwald**
Kyle Hamm, CMFO

**Houston County**
Norma Cherry, Bookkeeper, Board of Education
Tina Manners, Child Nutrition Director, Board of Education

**Humphreys County**
Jessica Griffith, Bookkeeper, Highway Dept.
Melissa Breeden, Bookkeeper, Highway Dept.
Nancy Turner, Bookkeeper, Highway Dept.
Patty Peek, Bookkeeper/Office Manager, Board of Education
Wanda Ladd, School Nutrition Supervisor, Board of Education

**Huntingdon**
Kim Carter, Recorder, CMFO

**Jackson County**
Bobby Sue Davidson, Bookkeeper, Highway Dept.
Freda Hammock, Finance Director, Board of Education
Rachel Iwanyszyn, Bookkeeper

**Jefferson County**
Donna Greer, Administrative Assistant, Sheriff’s Office

**Jellico**
Marsha Bruce, City Recorder

**Jen Services**
Ernest Jennnings, Owner

**Johnson City**
Janet Jennings, Finance Director
Leia Valley, Finance Director, Board of Education

**Johnson County**
Tina Lipford, CCFO, Board of Education

**Jonesborough**
Abbey Miller, Town Recorder

**JPMorgan Chase & Co.**
John Ewing, Treasury Management Officer

**Kimball**
Tonia May, Recorder/CMFO

**Kingsport**
James Demming, CFO - Retired

**Kingston**
Marsha Marshall, City Clerk
Michelle Kelley, Finance Director

**Kingston Springs**
Debbie Finch, Finance Director

**Knox County**
Chris Caldwell, Senior Director of Finance
Christian McCall, Accountant
Christopher Simons, Accounting Supervisor, Board of Education
Ginger Giffin, Senior Accountant, Board of Education
Joe Snyder, Budget Director, Board of Education
Melanie Wilck, Department of Finance
Perry Benshoof, Controller
Savannah Russell, Financial Analyst

**Knoxville**
Cheryl Davis, Financial Analyst III/Grant Manager
Clyde Cole, Comptroller
Kittrin Smith, Treasurer
Maranda Brock, Financial Analyst
Matthew Marshall, Analyst, Knoxville Utilities Board
Robin Shelton, Senior Financial Analyst
Susan Gennoe, CFO

**La Vergne**
Phillis Rogers, Director of Finance, Utility Billing and Tax
Tonya Williams, Finance Supervisor

**Lafayette**
Cheryl Huntsman, Recorder
Kristie Talley, Administrative Assistant
Leah Kirby, Utility Finance Officer
2020 Fall Conference Attendees

Lakeland School System
Jessie Rosales, Finance Director

Lakesite
David Edwards, City Manager

 Lauderdale County
Donna Smith, CCFO

Lawrence County Highway Department
Patsy Lee, Office Manager

Lawrenceburg
Linda Adair, Finance Director/City Recorder

Lewis County Mayor
Johnny Clayton, COO

Lexington
Cody Wood, City Recorder

Lincoln County Finance Department
Dena Gentry, Senior Budget Analyst
Jacki Pamplin, Senior Budget Analyst/Bookkeeper
Lisa Sisk, Bookkeeper
Lois Clemons, Payroll Clerk
Tracey Kendall, Payroll Clerk
Vicky Trentham, Deputy Finance Director/ Payroll Officer

Local Government Corporation
Jim Gilbert, Vice President
Melinda Holliday, Phone Support Rep
Renee Wooten, Software Support

Loretto
Keith Smith, City Administrator/CMFO

Madison County
Holly Kellar, Director of Fiscal Services, Jackson-Madison Co Schools
Karen Bell, Finance Director
Kim Jones, Accounting, Jackson-Madison Co Schools
Michelle Sellers, Deputy Finance Director
Manchester
Bridget Anderson, Finance Director
Christy Barnard, Accountant

Marion County Board of Education
Carol Newton, Director of Finance

Marshall County
Baleigh Whitson, Assistant Budget Director
Robin Bates, Director of Accounts and Budgets

Martin
Kelly Wilson, City Recorder

Maryville
Cindy Karnoupakis, Budget/Financial Manager
Mike Swift, Chief Financial Officer

Maryville Alcoa Blount Co - Recreation & Parks Commission
Leanna Millard, Business Manager

Mauldin & Jenkins
James Bence

Maury City
Melinda East, Recorder, CMFO

Maury County
Bethany Batdorf, AP Technician
Brooke Brady, Accountant, Office of Financial Mgt

Maynardville
Gina Singletary, Recorder

McMinnville
Carol Tittsworth, Accounting Technician
Shirley Durham, City Recorder

McNairy County
Patricia Davis, Accountant/Bookkeeper

Memphis
Aleasa Rankin, GS Finance Administrator
Andre Walker, Deputy Chief Financial Officer
Candice Wright, Accountant IV
Carol Ward, Debt Coordinator
2020 Fall Conference Attendees

Memphis – cont.
Catrina McCollum, Audit Manager
Cecilia Showers, Finance Manager
Cherrell Hawkins, Debt Analyst
Crystal Givens, Manager
Cynthia Hughes-Ward, Budget Supervisor
Danielle Davis, Internal Auditor
Debbie Banks, City Auditor
DeQuebanese Norton, Accountant
Destiny Cash, Internal Audit
Dywuana Morris, Comptroller
Erika Lofton, Internal Auditor
Jeryl Shumpert, Diversity/Contract Analyst
Kametris Wyatt, Manager, Planning & Capital Programs
Kristen Hurd
Lisa Scott-Bruton, GSSS Operations Manager, AP/Procurement, General Services
Lois Hardy, Accountant
Mary Daniels, Finance/Personnel Administrator, Public Works
Michael Burose, Investment Manager
Pamela Mackey, General Foreman
Patrick McNeil, Accountant
Sandra Brodnax-Taylor, Accountant
Starr Nichols, Accountant
Teresa Wilson, Accountant
Tracy Cole, Accountant
Tyra Spearman, Accountant
Valerie Snipes, Deputy Comptroller
Warren Hogue, Accountant
Yolanda Alexander, Payroll Manager
Memphis Light, Gas and Water
Carol Shrein, Contractor
Charlotte Hennessy, Accountant III
Chundria McClain, Manager of General Accounting

Memphis Light, Gas and Water
Cynthia Hailey, Economic Development Representative
Donald Mokake, MGLW
Jeremy Anthony, Accounting
Lesa Walton, Chief Internal Auditing Officer
Melissa Bledsoe, Accountant III
Roland McElrath, Vice President of Accounting
Shonda Summers, Internal Audit Supervisor

Metro Hartsville and Trousdale County
Candice Hall, Register of Deeds
Cindy Carman, Trustee
Shelly Jones, Clerk and Master

Metro Lynchburg and Moore County Schools
Cathy Stewart, Finance Manager

Metro Nashville and Davidson County Government
Angela McElrath-Prosser, Finance Manager, Nashville Public Library
David Lannom, Finance Officer 3
Donna Foster, Finance Administrator, Finance Dept.
Drusilla Martin, Executive Administrator, Office of Emergency Management
Essie Robertson, CPA, Finance Officer
Fred Adom, Director, Financial Accountability & Grants
Greg McClarin, Finance Manager
Herbert Majors, Finance Manager
Innocent Dargbey, Senior Auditor, Internal Audit
Jennifer Pedginski, Accountant
Ken Hartlage, Budget Manager
Leigh Burtscheall, Finance Manager, Fire Dept.
Margaret Walker, Assistant Chief Accountant
Monique Horton Odom, Director, Metro Parks & Recreation
Rachel Jones, Budget Analyst, OMB
Rhonda Pedley, Finance Administrator
Richard Holland, Finance Officer
Rose Wood, Finance Admin
2020 Fall Conference Attendees

Stephanie Patterson, Finance Director, Criminal Court Clerk
Tadayoshi Kawawa, Finance Officer, General Sessions Court
Talia Lomax Odneal, Deputy Finance Director, Finance Dept.

**MG CPA Group**
Cassie Edrington, Auditor
Don Mills, Audit Partner
Mark Crocker, Consultant
Melissa McGee, Managing Partner
Stephanie Brandon, Audit Manager

**Michie**
Janice Durbin, CMFO/City Recorder

**Middleton**
Linda Earnest, City Recorder

**Milan**
Autumn Stewart, City Recorder

**Milan Special School District**
Sharon Petty, Finance Director

**Milledgeville**
Margie Alexander, City Recorder

**Monteagle**
Debbie Taylor, City Recorder/CMFO

**Monterey**
Ella Dishman, CMFO
J.J. Reels, Mayor

**Moore County**
Shannon Cauble, Superintendent

**Morrison**
Tommy Bryant, City Recorder

**Morristown**
Joey Barnard, Assistant City Administrator - F&A
Larry Clark, Asst. City Administrator
Michelle Woods, Accounting Manager

**Moscow**
Loretta Bell, City Recorder/CMFO

**Mosheim**
Kelle Lowery, CMFO/Town Recorder

**Mount Pleasant**
Kelly Odom, Accountant/Grant Coordinator
Loretta Garner, Finance Director

**Monroe County**
Gail Sensibaugh, Accountant
Libby Hicks, Director of Finance
Shelley Reynolds, Internal Auditor

**Montgomery County**
Jeff Taylor, Director of Accounts & Budgets
Mary Atkins, Office Manager, Highway Dept.

**Moody’s Investors Services**
Christopher Coviello, Vice President

**MTSU**
Heather Lovvorn, Accountant

**Murfreesboro**
Amanda DeRosia, Accounting Manager
Erin Tucker, Budget Director
Jennifer Vickery, Assistant Finance Director
Lesley Jernigan, Accountant
Melissa Wright, City Recorder/Finance Director
Vicki Massey, Accounting Manager

**Murfreesboro City Schools**
Beth Prater, Finance Manager, Board of Education
Doug Swann, Assistant Director – Finance, Water Resources
Kimberly Wilkinson, CPA, Water Resources
New Johnsonville
Brandy Vann, CMFO/City Recorder

New Tazewell
Linda Stilson, CMFO/Recorder

Niota
Jeannie Anderson, City Recorder/CMFO

Nolensville
Misti Duenez, Finance/HR Technician

Oak Ridge
Janice McGinnis, Finance Director

Oakland
Yvonne Bullard, CMFO/City Recorder

Oliver Springs
Ramona Walker, Court Clerk/Finance Officer

Other
David Edwards
Debra Frazier
Holly Alsup
Iris Haby
James Marshall
Jennifer Rigsby
John Holley, Senior Internal Auditor
Johnathan Rogers
Lisa Brooks
Pamela Small
Qian Yuan
Ralph Gabb
Rebecca Hunter
Shirl McCormick
William Watson, CPA, CMFO
Zeda Hillis, CMFO

Overton County
Connie York, Budget Director

Patrick J. Garety, CPA
Patrick Garety, Owner

Pegram
Jamie Mrzena, Recorder/Finance Director

PFM Financial Advisors LLC
Lauren Lowe, Managing Director
Nick Yatsula, Senior Managing Consultant

Pikeville
Debra Barnett, City Recorder

Piperton
Beverly Holloway, Recorder

Pittman Center
Michael Borders, City Administrator

Pleasant View
Lisa Parker, City Recorder

Portland
Doug Yoeckel, Finance Director

Powells Crossroads
Melissa Layne, CMFO/Town Recorder

Pugh CPAs
Travis Lowe, Vice President

Pulaski
Terry Harrison, City Administrator

Puryear
Verla Smith, City Recorder

Rhea County
Barbie Smith, Bookkeeper
Deborah Walker, Office Administrator, Highway Dept.
Dena Hufstetler, Payroll
Jodi Pendergrass, Deputy Director

Ridgetop
Kelly Rider, City Recorder

Rives
LaVonda Humphries, City Recorder/CMFO
2020 Fall Conference Attendees

Roane County
Connie Cook, Director of Accounts and Budgets
Ron Woody, County Executive

Robertson County
Jody Stewart, Finance Director

Rocky Top
Kari Bates, City Recorder

Rutherford County
Lisa Nolen, Finance Director

Saltillo
Venida Jackson, City Recorder

Sandidge Installation
Anita Drake, Financial Analyst

Saulsbury
Johnny Smith, Alderman/Treasurer/CMFO

Selmer
Anji Deaton, CMFO

Sevier County
April Gentry-Tallman, Financial Director, Highway Dept.
Brooke Huffaker, Finance Director
Joddie Morgan, Finance, Board of Education
Sonya Rollins, Assistant Finance Director

Sevierville
Andrea Madison, Finance Technician
Lisa Taylor, Budget Internal Controls
Lynn McClurg, Chief Financial Officer
Samantha Smeltzer, Accounting Manager

Shelby County
Brenda Gipson, Purchasing Manager, Sheriff’s Office
Brian Harder, Director of Finance, Criminal Court Clerk
Gortria Banks, Finance Administrator, General Sessions Court Clerk
Leon Pattman, Chief Internal Auditor, Board of Education
Melody Washington, Senior Reporting Accountant

Soddy-Daisy
Burt Johnson, Finance Director/Recorder
Jason Richey, Payroll Clerk

Signal Mountain
Boyd Veal, Town Manager

Smyrna
Danita Hunt, Financial Analyst
David Edwards, Finance & Accounting Manager
Rex Gaither, Assistant Town Manager
Sierra Nolen, Accountant
Tammie Mitchell

Sparta
Tonya Tindle, Finance Director

Spring Hill
April Goad, City Recorder
Melissa Beard, City Accountant
Patti Amorello, Finance Associate
2020 Fall Conference Attendees

Tonya Travis, Finance Director

Springfield
Lisa Crockett, Finance Director/City Recorder

Stewart County Highway Department
Karen Mann, Bookkeeper

Sullivan County
Bertie Hobbs, Assistant Director, Office of Accounts and Budgets
Leslie Bonner, Assistant Director of Finance, Office of Accounts and Budgets

Sumner County
Bethany Browning, Assistant Finance Director
David Lawing, Director of Finance

Sweetwater
Jessica Morgan, City Recorder

Tazewell
Robin Sorke, City Recorder/CMFO

Tennessee Association of Utility Districts
Melanie Sain, Accounting Specialist

Tennessee Comptroller of the Treasury - Local Government Audit
Gregory Worley, Audit Review Manager
Jean Suh, Contract Audit Review Manager
Jerry Durham, Assistant Director
Justin Petering, Auditor
Kaylan Calton, Auditor
Lisa Bellar, Senior Contract Audit Review Specialist
Matt Piland, Contract Audit Review Specialist

Tennessee Comptroller of the Treasury - Local Government Finance
John Greer, Assistant Director
Lori Barnard, Financial Analyst
Meghan Huffstutter, Financial Analyst
Ronald Queen, Financial Analyst
Sheila Reed, Assistant Director

Steve Osborne, Analyst
William Wood, Financial Analyst

Tennessee Comptroller of the Treasury - State Government Finance
Cindy Liddell, Program Accountant
Jacqueline Felland, Program Accountant
Mark Graubner, Program Accountant

Tennessee Department of Correction
Sandra Mann, Judicial Cost Accountant

Tennessee Department of Economic & Community Development
Judy Tribble, Audit Director

Tennessee Housing Development Agency
Ann Salyers, Assistant Controller
Jaime Fox, Budget Analyst

Tennessee Ridge
Leslie Rucker, City Recorder

Tennessee Wildlife Resources Agency
Barbara Ragan, Internal Auditor

Three Way
Susan Rogers, City Recorder

Tipton County
Margaret Murdock, Finance Supervisor, Board of Education

WT Bailey, Finance Director

Townsend
Gayla Webb, Assistant City Recorder

Tracy City
Roxanna Fults, City Recorder/CMFO

Trenton
Leigh Reynolds, CMFO

Troy
Johnny McTurner, City Recorder

Tullahoma
Donna Graham, Accounting Manager
Paige Jackson, Purchasing Officer
Rosemary Golden, City Recorder
Susan Wilson, Finance Director
Suzette Ratliff, Fiscal Administrative Assistant, Board of Education
Whitney White, Payroll
**Unicoi (Town of)**
Deborah Kessler, City Recorder
Rhonda Clay, Accountant

**Unicoi County**
Karen Bailey, Budget/Finance Director
Karen Kelly, Payroll/ H.R., Highway Dept.
Patty Treadway, Bookkeeper, Highway Dept.

**Union County**
Melissa Brown, Deputy Finance Director

**University of Tennessee - CTAS**
Kaley Walker, County Government Consultant
Kelley McNeal, CCFO Training Consultant
Kelsey Schweitzer, County Government Consultant
Jacob Kennedy, Database Consultant
John Sutton, CCFO Program Manager
Mike Galey, County Government Consultant
Rachel Ellington, CCFO Training Consultant
Rick Hall, County Government Consultant
Robin Roberts, Retired
Wesley Robertson, Consultant

**University of Tennessee - Health Science Center**
Terrice Watson, Assistant Dean - Finance

**University of Tennessee - MTAS**
Alan Major, Accounting Consultant
Bradley Harris, Finance and Accounting Consultant
Emily Godwin, Municipal Finance Training Specialist
Eric Spencer, Finance & Accounting Consultant
Kay Stegall, Finance and Accounting Consultant
Melissa Ashburn, Legal Consultant

Pat Hardy, Consultant
**University of Tennessee at Chattanooga**
Chris Acuff, Assistant Professor
Loman Martin, Assistant Bursar

**US Bank**
Donna Williams, Senior Vice President
Wally Jones, Vice President

**Vonore**
Sabrena Norris, City Recorder

**Walden**
Leslie Fern Lockhart, Recorder/CMFO

**Warren County**
Mary Dunlap, Compliance Manager, Board of Education

**Wartburg**
Courtney Griffin, City Recorder

**Washington County**
Brooke Corey, Accounting Supervisor

**Watauga**
Martha Burge, CMFO

**Weakley County**
John Liggett, Director of Finance

**West Knox Utility District**
Kimberly Green, Comptroller
Yhuliana Manuel, Accounts Payable

**Westmoreland**
Kelly Templeton, City Clerk

**White Bluff**
Melody Lewis, City Recorder/CMFO

**White County**
Chad Marcum, Director of Finance

**White House Utility District**
Marylou Piper, CFO

**White Pine**
Alyson Susong, Recorder/Judge
2020 Fall Conference Attendees

**Wickberg Accounting PLLC**
Mitzi Wickberg, Member  
Stephanie Aristorenas, Partner

**Williamson County**
Amanda Noe, Accountant  
Greg Boll, Cost Accountant, Highway Dept.  
Janice Parker, Federal Projects Accountant, Board of Education  
Julie Westall, GL Accountant, Board of Education  
Nena Graham, Budget Director  
Phoebe Reilly, Finance Manager  
Vickie Robbins, Assistant CFO, Board of Education

**Wilson County**
Aaron Maynard, Finance Director  
Debbie Fischer, Insurance Manager  
Sharon Lackey, Assistant Road Superintendent

**Winchester**
Vanessa Fults, Finance Director

**Woodbury**
Charlene Odom, CMFO/City Recorder

**Woodland Mills**
Norma Fowler, City Clerk

**Yeary Howell & Associates**
Dennis Blackmon, Sr Accountant  
Gregory Howell, Partner  
Hubert Yeary, Partner  
John Roland, CPA
Executive Committee (Voting Members)
Sheila Reed, President – State of Tennessee
Marianna Edinger, 1st Vice President – Coffee County
Brad Harris, 2nd Vice President – MTAS
Jacqueline Felland, Secretary – State of Tennessee
Karen Bell, Treasurer – Madison County
Mark Krock, 2nd Treasurer – Town of Collierville
Kristine Brock, Immediate Past President – City of Franklin

Executive Committee (Ex Officio)
Kay Stegall, TML Liaison – MTAS
Wesley Robertson, TCSA Liaison – CTAS
Jerry Durham, State Representative – State of Tennessee

Program Committee
Lori Barnard, Chair – State of Tennessee
Kristine Brock – City of Franklin
Steve Osborne – State of Tennessee
Lauren Lowe – PFM
Sheila Reed – State of Tennessee
Richard Campbell, Past President – City of Memphis
Meghan Huffstutter – State of Tennessee

Legislative Committee
Kristine Brock, Chair – City of Franklin
Lisa Nolen, Past President – Rutherford County
Marianna Edinger – Coffee County
Brad Harris, 2nd Vice President – MTAS
Wesley Robertson, TCSA Liaison – CTAS
Susan Gennoe – City of Knoxville
Shirley Ford – City of Memphis
Thad Jablonski – City of Columbia
Rich Lockwood, Blankenship CPA Group

Communications Committee
Jacqueline Felland, Chair – State of Tennessee
Brad Harris – TML Liaison - MTAS
Kari Hancock – City of Rocky Top
Chris Brown – City of Chattanooga
Cindy Liddell – State of Tennessee

Nominating Committee
Sheila Reed, President – State of Tennessee
Marianna Edinger, 1st Vice President – Coffee County
Brad Harris, 2nd Vice President – MTAS
Kristine Brock, Immediate Past President – City of Franklin

Scholarship Committee
Karen Bell, Chair – Madison County
Sheila Reed, President – State of Tennessee
Marianna Edinger, 1st Vice President – Coffee County
Brad Harris, 2nd Vice President - MTAS
Kristine Brock, Immediate Past President – City of Franklin
Wesley Robertson, TCSA Liaison – CTAS
Richard Campbell, Past President – City of Memphis
Mark Graubner – State of Tennessee
Aspen Collins – City of Belle Meade
Lynn McClurg – City of Sevierville
Kendra Yates – City of Chattanooga
**TGFOA 2021 Regional Spring Events**

The Tennessee Government Finance Officers Association (TGFOA) is planning three Regional Spring Events for 2021. Locations and more details will be available on our website later this year: [https://tngfoa.org/](https://tngfoa.org/). The regional events will be in place of our regular Spring Institute.

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**Finance Officer Certifications**

If you have not received the Certified County Finance Officer (CCFO) or the Certified Municipal Finance Officer (CMFO) certification, visit the following websites to learn more about these programs:

- **CTAS/CCFO:** [http://www.ctas.tennessee.edu/content/ccfo](http://www.ctas.tennessee.edu/content/ccfo)
- **MTAS/CMFO:** [https://www.mtas.tennessee.edu/certified-municipal-finance-officer-cmfo](https://www.mtas.tennessee.edu/certified-municipal-finance-officer-cmfo)

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**LGA 2021 CCFO/CMFO Conference**

LGA looks forward to providing more training for our certified finance officers in future years. Be looking for future announcements about the 16 hours of free CPE for next year. We enjoy partnering with our local finance officials and appreciate your enthusiasm to grow professionally.

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**TGFOA 2021 Fall Conference**

The executive committee continues to keep watch as we look ahead to next year’s fall conference. At this time we do not know if it will be a live or virtual conference. If we are able to have a live event, it will be at the Embassy Suites in Murfreesboro, TN.

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**Appreciation**

Thank you for joining us!

We appreciate you!