

# 2009 UNA GOVERNMENTAL AUDITING SEMINARS

(A Continuation of Rhett Harrell's Governmental Auditing Seminars)

Led by J. Michael Inzina

**QUALIFIES FOR YELLOW BOOK!**

*Now in our 23rd year of quality programming for accounting professionals*

**OBTAINING AND EVALUATING AUDIT EVIDENCE: BECOMING A BETTER AUDITOR  
AUDIT DOCUMENTATION**

**2009 GOVERNMENTAL & NOT-FOR-PROFIT ACCOUNTING & AUDITING UPDATE**

**OMB CIRCULARS A-133, A-87 AND THE COMPLIANCE SUPPLEMENT**



## 17TH ANNUAL ACCOUNTING FORUM

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**Courses in Payroll & Mastering Internal Controls & Fraud Prevention**

**17th Annual Accounting Forum**

**LED BY J. MICHAEL INZINA • QUALIFIES FOR YELLOW BOOK!**

**2009 UNA Governmental Auditing & Accounting Seminars**

Non-Profit  
Organization  
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## OBTAINING & EVALUATING AUDIT EVIDENCE: BECOMING A BETTER AUDITOR

**DESCRIPTION:** Recent audit failures have not been the result of insufficient auditing standards! Why do auditors sometimes fail to pursue the obvious? How do auditors' belief systems affect audit evidence? What can auditors learn from the scientific method? Becoming a better auditor means learning to make better inquiries, apply professional skepticism and critical thinking to audit evidence obtained, and recognize that *anything is possible*. The material includes a detailed review of SAS 106, *Audit Evidence*.

### SPECIFIC TOPICS COVERED:

- We, the jury
- Audit evidence and professional skepticism
- Oral audit evidence – inquiry
- Physical and documentary evidence – observation, inspection and confirmation
- Computational, historical and global evidence – analytical procedures, recalculation, reperformance, experience and over all knowledge.

**WHO SHOULD ATTEND:** Professional staff with responsibility for performing audit engagements.

**TIME:** 8:15 a.m. - 4:15 p.m.  
8 hours GA & A CPE

### DATES:

July 14 – Birmingham, AL (09-G714)      July 21 – Gulf Shores, AL (09-G721)  
August 18 – Point Clear, AL (09-G818)      Sept. 2 – Prattville, AL (09-G902)  
Sept. 10 – Guntersville, AL (09-G907) - **REVISED DATE**

## AUDIT DOCUMENTATION

**DESCRIPTION:** An overview of the requirements of the revised SAS 103, *Audit Documentation*, includes a review of every reference to documentation throughout the auditing standards.

### TOPICS COVERED INCLUDE DOCUMENTATION OF:

- The understanding of the entity and its environment
- The understanding of internal control
- Inquiries of management and others
- The assessment of the risk of material misstatement
- Analytical procedures – preliminary, substantive and final
- Substantive tests of significant audit areas – assets, liabilities, revenues and expenses
- Wrap-up procedures

Also included is a section on being litigation-conscious – keeping potentially damaging information out of the documentation.

**WHO SHOULD ATTEND:** Professional staff with responsibility for performing audits of all entities.

**TIME:** 8:15 a.m. - 4:15 p.m.  
8 hours GA & A CPE

### DATES:

July 15 – Birmingham, AL (09-G715)      July 22 – Gulf Shores, AL (09-G722)  
August 19 – Point Clear, AL (09-G819)      Sept. 3 – Prattville, AL (09-G903)  
Sept. 8 – Guntersville, AL (09-G908)

## 2009 GOVERNMENTAL & NOT-FOR-PROFIT ACCOUNTING & AUDITING UPDATE

**DESCRIPTION:** *The Governmental and Not-for-Profit Update* is designed to provide its participants with a comprehensive, in-depth review of what's happening at the **GASB, FASB, AICPA, GAO and OMB**, including GASB and FASB Statements and Interpretations, Statements on Auditing Standards, Auditing Interpretations, Statements of Position, exposure drafts and projects in progress, with emphasis on the practical application and impact on practitioners in small to medium sized firms and members in government.

**WHO SHOULD ATTEND:** Partners and managers responsible for planning and supervision of governmental and not-for-profit engagements, audit staff members who need to understand the changes which have occurred to enable them to conduct governmental engagements, and persons in government and not-for-profit organizations responsible for accounting, financial statement preparation, and internal audits.

**TIME:** 8:15 a.m. - 4:15 p.m.  
8 hours GA & A CPE

### DATES:

July 16 – Birmingham, AL (09-G716)      July 23 – Gulf Shores, AL (09-G723)  
August 20 – Point Clear, AL (09-G820)      Sept. 4 – Prattville, AL (09-G904)  
Sept. 9 – Guntersville, AL (09-G909)

## OMB CIRCULARS A-133, A-87 & THE COMPLIANCE SUPPLEMENT

**DESCRIPTION:** The course is basic level presentation of the requirements of three documents of importance to auditors of federal award programs:

- OMB Circular A-133 *Audits of States, Local Governments, and Non-Profit Organizations*, which establishes the thresholds for **single audits**, the risk-based approach to major program determination, and the test requirements for internal controls and compliance;
- Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments* which establishes the criteria state and local governments must meet in order to charge costs incurred to federal awards programs (substantially similar to the cost principles applicable to nonprofit organizations);
- 2008/2009 OMB *Circular A-133 Compliance Supplement*, which identifies fourteen laws and regulations that must be tested in all **single audits**, suggested audit procedures, and internal control standards.

**WHO SHOULD ATTEND:** Persons responsible for planning, conducting and reviewing single audits performed under OMB standards.

**TIME:** 8:15 a.m. - 4:15 p.m.  
8 hours GA & A CPE

### DATES:

June 23 – Four Points Sheraton, Tallahassee, FL (09-G623)  
July 17 – Birmingham, AL (09-G717)  
July 24 – Gulf Shores, AL (09-G724)

## CONTINUING EDUCATION CREDITS • QUALIFIES FOR YELLOWBOOK!

The Alabama State Board of Public Accountancy has approved 8 hours GA&A CPE hours credit for each day. These seminars may also qualify for similar credit in Florida, Tennessee, Georgia and Mississippi, as well as other states. If you have any questions about credit, please call your approving board or Lavonne Gatlin at 800-825-5862, extension 4787 (LGatlin@una.edu).

**CERTIFIED GOVERNMENT FINANCIAL MANAGER (CGFM) CPE CREDIT.** Complying with the CGFM CPE requirements, including appropriate training, is the responsibility of the individual certificate holder. The CGFM program does not establish detailed criteria for CPE programs. If you should have any question about the applicability of these seminars, please refer to paragraphs 24 through 35 of AGA's Continuing Education Handbook.

# LOCATIONS

For detailed driving directions, you may wish to use Map Quest or Google.

## **BIRMINGHAM, AL 35210 – Carraway-Davie House** **4465 Old Overton Road • 205-951-1745**

The conference center is nestled in the woods along side the beautiful Cahaba River just off I-459. From I-459, take Exit 23 onto Liberty Parkway to Overton Park Road, then to Old Overton Road. FOLLOW SIGNS (205-951-1745).

### **Nearby hotels include:**

#### **Hampton Inn Colonnade**

#### **3400 Colonnade Parkway, Birmingham, AL 35243**

Overnight lodging rooms may be reserved at the Hampton Inn Colonnade at a room rate of \$109 plus tax for king. **A block of rooms is being held until June 22, 2009.** For room reservations, call 1-800-861-7168 or 205-967-0002 or [www.birminghamcolonnade.hamptoninn.com](http://www.birminghamcolonnade.hamptoninn.com). Please use the group code UNA when making your reservation. The Hampton Inn is located off US 280 south of I-459. The Carraway-Davie House & Conference Center is about 10 minutes away.

#### **Hilton Garden Inn Birmingham SE Liberty Park**

#### **2090 Urban Center Parkway • Birmingham, AL 35242**

Overnight lodging rooms may be reserved at the Hilton Garden Inn at a room rate of \$109 plus tax. **Please make your reservations no later than June 22, 2009,** by calling 205-503-5220 and mention group code UNI. This hotel is approximately 1 mile from Carraway-Davie House & Conference Center.

#### **POINT CLEAR, AL 36532 – Grand Hotel Marriott Resort**

#### **1 Grand Blvd. • 800-544-9933**

Overnight lodging rooms may be reserved at the Grand Hotel at a rate of \$169 plus tax. **A block of rooms is being held until Sunday, July 5, 2009.** Please make your reservations by calling 800-544-9933 and ask for the group rate for the University of North Alabama (UNA). Directions: I-65 S, take exit 9 to merge on to I-165 S toward

Prichard. Continue on N Water Street. Take the ramp onto I-10E. Take exit 35A for US-98 toward Fairhope. Turn right at AL-42/US-98. Slight right at US-98. Continue on N Section St/St James St. (Continue to follow N Section St.) Turn right at Fels Ave. Turn left at S Mobile St./US-98. Continue to follow US-98. Turn right at Grand Blvd.

#### **PRATTVILLE, AL 36066 – Marriott Legends at Capitol Hill**

#### **2500 Legends Circle, Prattville, AL • 866-340-5343**

Guest rooms are being offered at a group rate of \$124 plus tax. **Please make reservations by August 1, 2009,** to receive this rate. Call 866-340-5343 to reserve your reservation, reference the University of North Alabama Governmental Auditing Seminar.

#### **GUNTERSVILLE, AL 35976 – Lake Guntersville State Park Resort**

#### **1155 Lodge Drive • 256-571-5440**

Overnight lodging rooms may be reserved at the resort at a rate of \$98 (single occupancy) and \$100 (double occupancy) plus tax. **A block of rooms is being held until August 7, 2009.** Call 256-571-5440 for reservations. Reference UNA when making room reservations.

#### **GULF SHORES, AL 36542 – The Beach Club**

#### **925 Beach Club Trail – 1-888-260-7263**

A block of condominiums are available beginning at a rate of \$280 per night plus tax and fees. **Please make your reservations before June 22, 2009,** by calling 1-888-260-7263. Reference the University of North Alabama group code 260750 when making your reservations.

# UNA'S CERTIFICATE IN PAYROLL

## MASTERING PAYROLL I

### COURSE TOPICS

- Who is an employee?
- Federal v. state laws
- Paying employees
- Required payroll data
- Form W-4 and state withholding forms
- Withholding and depositing taxes
- Filing federal reporting forms
- When wages are taxable
- Other federal and state requirements
- Journal entries

### Course Number: 09-A0729

July 29 & 30, 2009 • 8:00 am – 4:30 pm • Cost: \$299  
Location: Hampton Inn Montgomery – East Chase, 7651 East Chase Parkway, Montgomery, AL 36117  
Approved for 16 CPE hours

## MASTERING PAYROLL II

### COURSE TOPICS

- FIT Withholding
- Fringe benefits
- Expense reimbursements, advances and allowances
- Personal use of company cars
- Deferred compensation and "cafeteria" plans
- Disability v. third-party sick pay
- Taxing and reporting life insurance benefits
- Imputed income and gross-up for cash payments
- Imputed income and gross-up for fringe benefits
- Voluntary v. involuntary deductions
- Basics of workers' comp insurance

### Course Number: 09-A0810

August 10 & 11, 2009 • 8:00 am – 4:30 pm • Cost: \$299  
Location: Hampton Inn Montgomery – East Chase, 7651 East Chase Parkway, Montgomery, AL 36117  
Approved for 16 CPE hours

## MASTERING INTERNAL CONTROLS & FRAUD PREVENTION

### COURSE TOPICS

- Employee inventory theft
- Preventing employee theft
- Check fraud and fraud schemes
- Credit card fraud
- How vendors can cheat you
- Accounting Fraud and the Sarbanes-Oxley Act of 2002
- Asset Misappropriation Frauds
- Fraudulent Financial Reporting

### Course Number: 09-A0731

July 31, 2009 • 8:00 am – 4:30 pm • Cost: \$199  
Location: Hampton Inn Montgomery – East Chase, 7651 East Chase Parkway, Montgomery, AL 36117  
Approved for 8.0 hours A&A CPE

**Coming Soon!**

**Certificate in Beginner Bookkeeping**

Call 256-765-4289 to be added to the mail list.

## Who Should Attend?

Payroll managers, payroll clerks, accountants, benefits professionals, human resource managers, personnel managers, business owners, managers, controllers and bookkeepers.

## Instructor:

*Dr. Mark Lawrence, CPA, CMA, CFM, CB*

## Lodging Information

### Hampton Inn Montgomery – East Chase

### 7651 East Chase Parkway, Montgomery, AL 36117

Overnight lodging rooms may be reserved at the Hampton Inn Montgomery – East Chase at a room rate of \$117 plus tax. For room reservations, call 334-277-1818.

## FEES INCLUDE:

Fees include textbooks, a continental breakfast, refreshment breaks, and a certificate of attendance for each course. Lunch is on your own. A mounted plaque is awarded to the participant upon completion of the 40 hour program (A quiz is required for each course with a passing grade of 70%; quiz may be retaken if necessary). Less than \$20 per hour!

Discounts are available when registering for the complete certificate program. Call for details. You do not have to participate in the certificate program to attend the classes. 256-765-4862  
• [www.una.edu/continuing-studies](http://www.una.edu/continuing-studies)

*A complete brochure may be downloaded from our website at [www.una.edu/continuing-studies](http://www.una.edu/continuing-studies)*

# 17TH ANNUAL KPMG ACCOUNTING FORUM

Friday, July 24, 2009

Joe Wheeler State Park Resort

Rogersville, Alabama

\$149 if registered by July 13

\$159 if registered after July 13

**MAKE YOUR PLANS NOW TO  
ATTEND THIS POPULAR  
AND INFORMATIVE ANNUAL  
ACCOUNTING FORUM!  
8 HOURS A&A CPE**

For More Information Contact the  
Office of Continuing Studies & Outreach  
(256) 765-4862

[www.una.edu/continuing-studies](http://www.una.edu/continuing-studies)

## AGENDA

|                     |   |
|---------------------|---|
| 7:45 – 8:15 am      | Check-in and Continental Breakfast  |
| 8:15 – 9:30 am      | <b>Update on Fair Value Reporting (SFAS 157)</b><br>Dr. Keith Sellers   |
| 9:30 – 10:15 am     | <b>Valuation and Choice of Entity</b> - Dr. Keith Sellers   |
| 10:15 – 10:30 am    | <b>BREAK</b>  |
| 10:30 am – 12:00 pm | <b>SFAS 123R - Accounting for Equity Based Compensation</b> - Dr. Keith Sellers   |
| 12:00 – 1:00 pm     | <b>LUNCH</b>  |
| 1:00 – 2:00 pm      | <b>Adopting IFRS – Benefits and Challenges</b> -<br>Ryan Loyd & Steve Sledge  |
| 2:00 – 3:00 pm      | <b>Financial Accounting Standards Board (“FASB”) Current Developments</b> - Sarah Tallon  |
| 3:00 – 3:15 pm      | <b>BREAK</b>  |
| 3:15 – 4:30 pm      | <b>The Acquisition Method of Accounting as Affected by SFAS No. 141 (revised 2007) and SFAS No. 157, Fair Value Measurements</b> - Steve Sledge |
| 4:30 – 4:45 pm      | <b>Wrap-up, Evaluation and Certificates</b>   |

## FAST & EASY REGISTRATION



### BY PHONE

Our registration office is open from 8 a.m. to 4:30 p.m. Monday through Friday. Call (256) 765-4UNA (4862) or 1(800)-825-5862, ext. 4862. We accept American Express, Discover, MasterCard and Visa. We also accept company purchase orders.



### IN PERSON

During our office hours, come by our office in the UNA East Campus building at 1640 Tune Avenue, Florence.



### VIA FAX

Simply fax the attached registration form any time, day or night to (256) 765-4872. All fax registrations require a credit card number unless the course is being invoiced to your company.



### ONLINE

To register online, visit our website at [www.una.edu/continuing-studies](http://www.una.edu/continuing-studies) for a list of available courses and course descriptions.



### MAIL

Complete the attached registration form and mail with your check or credit card information (don't mail cash) to Continuing Studies & Outreach, UNA Box 5036, University of North Alabama, Florence, Alabama 35632-0001.

**Cancellations:** If you must cancel, notify us five days in advance for a **full refund**. Later cancellations may receive credit toward future workshops if requested by the date of the seminar less a \$50 cancellation fee. Participant substitution may be made at any time.

Please make as many copies of the attached form as you need.

## Registration Form 2009 (please choose dates)

- OBTAINING & EVALUATING AUDIT EVIDENCE: BECOMING A BETTER AUDITOR**
  - July 14 - Birmingham, AL (Course #09-G714)
  - July 21 - Gulf Shores, AL (Course #09-G721)
  - August 18 - Point Clear, AL (Course #09-G818)
  - September 2 - Prattville, AL (Course #09-G902)
  - September 10 - Guntersville, AL (Course #09-G907)
- AUDIT DOCUMENTATION**
  - June 25 - Tallahassee, FL (Course #09-G625)
  - July 15 - Birmingham, AL (Course #09-G715)
  - July 22 - Gulf Shores, AL (Course #09-G722)
  - August 19 - Point Clear, AL (Course #09-G819)
  - September 3 - Prattville, AL (Course #09-G903)
  - September 8 - Guntersville, AL (Course #09-G908)
- 2009 NOT-FOR-PROFIT ACCOUNTING & AUDITING UPDATE**
  - July 16 - Birmingham, AL (Course #09-G716)
  - July 23 - Gulf Shores, AL (Course #09-G723)
  - August 20 - Point Clear, AL (Course #09-G820)
  - September 4 - Prattville, AL (Course #09-G904)
  - September 9 - Guntersville, AL (Course #09-G909)
- OMB CIRCULARS A-133, A-87 & THE COMPLIANCE SUPPLEMENT**
  - July 17 - Birmingham, AL (Course #09-G717)
  - July 24 - Gulf Shores, AL (Course #09-G724)
  - One Day - \$245     Two Days - \$490     Three Days - \$735     Four Days - \$980
- 17TH ANNUAL KPMG ACCOUNTING FORUM • July 24 - Joe Wheeler State Park (Course #09-A724)**
  - \$149 per person when you register before July 13.
  - \$159 per person when you register after July 13 (at the door)
- PAYROLL CERTIFICATE PROGRAM**
  - Mastering Payroll I** Course No. 09-A0729 • July 29 & 30, 2009 • Cost: \$299
  - Mastering Payroll II** Course No. 09-A0810 • August 10 & 11, 2009 • Cost: \$299
  - Mastering Internal Controls & Fraud Prevention** Course No. 09-A0731 • July 31, 2009 • Cost: \$199

If registering more than one person, please list additional names and information on an attached sheet or duplicate this form.

Name \_\_\_\_\_ SS# \_\_\_\_\_

Job Title: \_\_\_\_\_ Email: \_\_\_\_\_

Mailing Address \_\_\_\_\_  Home  Work

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone: (Day) \_\_\_\_\_ (Evening) \_\_\_\_\_

Fax \_\_\_\_\_ Cell \_\_\_\_\_

### Payment Method:

Check (payable to UNA)     Purchase Order     Money Order  
 American Express     Discover     MasterCard     Visa

Credit Card # \_\_\_\_\_ Expiration Date \_\_\_\_\_

Authorized Signature \_\_\_\_\_