

2011 UNA GOVERNMENTAL AUDITING SEMINARS

(A Continuation of Rhett Harrell's Governmental Auditing Seminars)
Group-Live Seminars Led by J. Michael Inzina

**QUALIFIES FOR
YELLOW BOOK!**

25 years of quality programming for accounting professionals

THE REVISED YELLOW BOOK

**TESTING COMPLIANCE WITH LAWS AND REGULATIONS
IN A GOVERNMENTAL AUDIT**

**2011 GOVERNMENTAL ACCOUNTING &
AUDITING UPDATE**

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

...because learning is a lifelong pursuit



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The University of North Alabama Continuing Studies and Outreach, is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Web site: www.nasba.org)



University of North Alabama
Continuing Studies & Outreach
UNA Box 5036
Florence, AL 35632-0001
(256) 765-4862
(800) 825-5862 x 486
www.una.edu/continuing-studies



**2011 UNA Governmental Auditing
& Accounting Seminars**
LED BY J. MICHAEL INZINA • QUALIFIES FOR YELLOW BOOK!

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THE REVISED YELLOW BOOK

DESCRIPTION: The U.S. Government Accountability Office has proposed a revision to Government Auditing Standards (the “yellow book”) which will effect substantial changes in who may conduct audits under GAO standards and how those audits will be conducted.

SPECIFIC TOPICS COVERED:

- Introduction
- Foundation and ethical principles
- Standards for use and application
- General standards
- Fieldwork and reporting standards for financial audits
- Fieldwork and reporting standards for attestation engagements
- Fieldwork and reporting standards for performance audits

EXPERIENCE/PREREQUISITES: Minimum to intermediate level of auditing experience.

WHO SHOULD ATTEND: Professional staff with responsibility for performing audit engagements under GAO standards.

GA&A CPE CREDIT: 8 hours

June 15, 2011 – Ramada Plaza Beach Resort, Ft. Walton Beach, FL
June 20, 2011 – Florida State Board of Administration, Tallahassee, FL
June 27, 2011 – Marriott Shoals Conference Center, Florence, AL
July 12, 2011 – Carraway-Davie Conference Center, Birmingham, AL
July 18, 2011 – Grand Hotel, Point Clear, AL
August 16, 2011 – Fairfield Inn & Suites, Orange Beach, AL
September 7, 2011 – Guntersville State Park Resort, Guntersville, AL
September 19, 2011 – Legends at Capitol Hill, Prattville, AL

TESTING COMPLIANCE WITH LAWS AND REGULATIONS IN A GOVERNMENTAL AUDIT

DESCRIPTION: AICPA Standards require that auditors obtain reasonable assurance about material misstatements as a result of noncompliance with laws and regulations that have a direct and material effect on the financial statements. This course addresses the GAAS requirements for the typical governmental laws and regulations and focuses on meeting the documentation requirements.

- Illegal Acts by clients – the basics
- Identifying laws and regulations
- Direct and material laws and regulations
- Indirect effect laws and regulations
- Documentation

LEARNING OBJECTIVES: To enable participants to understand and apply the requirements of Generally Accepted Auditing Standards, including providing adequate documentation of the tests performed.

EXPERIENCE/PREREQUISITES: Minimum to advanced level of auditing experience.

WHO SHOULD ATTEND: Partners and managers responsible for planning and supervision of engagements, and audit staff members who are responsible for performing compliance tests and related audit documentation.

GA&A CPE credit: 8 hours

June 16, 2011 – Ramada Plaza Beach Resort, Ft. Walton Beach, FL
June 21, 2011 – Florida State Board of Administration, Tallahassee, FL
June 28, 2011 – Marriott Shoals Conference Center, Florence, AL
July 13, 2011 – Carraway-Davie Conference Center, Birmingham, AL
July 19, 2011 – Grand Hotel, Point Clear, AL
August 17, 2011 – Fairfield Inn & Suites, Orange Beach, AL
September 8, 2011 – Guntersville State Park Resort, Guntersville, AL
September 20, 2011 – Legends at Capitol Hill, Prattville, AL

2011 GOVERNMENTAL ACCOUNTING AND AUDITING UPDATE

DESCRIPTION: The Governmental Accounting and Auditing Update is designed to provide its participants with a comprehensive, in-depth review of what’s happening at the GASB, AICPA, GAO and OMB, including GASB Statements and Interpretations, Statements on Auditing Standards, Auditing Interpretations, Audit Guides, 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.

EXPERIENCE/PREREQUISITES: Minimum to intermediate level of government/auditing experience.

WHO SHOULD ATTEND: Partners and managers responsible for planning and supervision of governmental engagements, audit staff members who need to understand the changes which have occurred to enable them to conduct governmental engagements, and persons in government responsible for accounting, financial statement preparation, and internal audits.

GA&A CPE CREDIT: 8 hours

June 17, 2011 – Ramada Plaza Beach Resort, Ft. Walton Beach, FL
June 22, 2011 – Florida State Board of Administration, Tallahassee, FL
June 29, 2011 – Marriott Shoals Conference Center, Florence, AL
July 14, 2011 – Carraway-Davie Conference Center, Birmingham, AL
July 20, 2011 – Grand Hotel, Point Clear, AL
August 18, 2011 – Fairfield Inn & Suites, Orange Beach, AL
September 9, 2011 – Guntersville State Park Resort, Guntersville, AL
September 21, 2011 – Legends at Capitol Hill, Prattville, AL

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

DESCRIPTION: This course is a 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 testing 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 award programs (substantially similar to the cost principles applicable to nonprofit organizations);
- 2010 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.

PREREQUISITES: Minimum level of experience in audits of state and local governments and nonprofit organizations.

GA&A CPE CREDIT: 8 hours

June 23, 2011 – Florida State Board of Administration, Tallahassee, FL
July 15, 2011 – Carraway-Davie Conference Center, Birmingham, AL
August 19, 2011 – Fairfield Inn & Suites, Orange Beach, AL

CLASS TIME: 8:15 A.M. - 4:15 P.M.



www.facebook.com/UNAcontinuingStudies



twitter.com/UNA_ContStudies

MEET YOUR INSTRUCTOR:

J. Michael Inzina is a native of Monroe, Louisiana. He has over thirty years in public practice experience, concentrated in governments and nonprofit organizations. Mike holds a BBA in accounting from the University of Louisiana (Monroe), where he graduated summa cum laude in May 1976. He is a member of the American Institute of CPAs, the Society of Louisiana CPAs, the Association of Government Accountants and the GFOA, and earned the CEA in governmental in 1990. He was awarded the Certified Government Financial Manager (CGFM) designation in 1996.

At the state level, Mike is a past chapter president and member of the Society of Louisiana CPAs Board of Directors and served two terms as chairman of the Governmental Positive Enforcement Program of the Louisiana State Board of CPAs. He has served on numerous committees of the Society of Louisiana CPAs, and presently is a member of its Ethics and Litigation Support committees.

Nationally, Mike has twice served as a member of the AICPA Professional Ethics Executive Committee (1986-1989, and 2000-2003), and served as a member of the AICPA Auditing Standards Board from 1997 to 2000. From 1986 to 1993, he served as a member of AICPA Independence and Behavioral Standards Subcommittee, and was Subgroup Chairman of the Governmental Technical Standards Committee. During this time he conducted numerous investigations of complaints filed by federal, state and local agencies alleging substandard performance of audits of governmental and nonprofit entities, and represented the Professional Ethics Division at hearings of the Joint Regional Trial Board. Mike is a member of the GASB Service Efforts and Accomplishments Task Force.

He contributed to the GASB Statement 34 Implementation Guide, AICPA Statement of Position 98-3, the industry audit and accounting guide Audits of State and Local Governmental Units, the AICPA Practice Aid to SAS 99 (fraud) and assisted in revisions to the Louisiana Governmental Audit Guide and in drafting state legislation affecting governmental accounting and auditing requirements. He has served as technical consultant and instructor for the Louisiana Division of Administration (Office of Community Development), and as consultant to the Louisiana Department of Education. Mike frequently appears as moderator and panelist on the Accountants CPE Network.

In over twenty years as an author and discussion leader, Mike has been named twelve times as an Outstanding Discussion Leader by the American Institute of CPAs and the Louisiana, South Carolina and West Virginia state societies. He received a Special Recognition Award from the Society of Louisiana CPAs Board of Directors for his contributions to continuing education in 1994, and was awarded the 2001 National Education and Training Award from the Association of Government Accountants.

Mike now resides in Monroe, Louisiana.

LODGING INFORMATION

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

FT. WALTON BEACH, FL 32548 – Ramada Plaza Beach Resort

1500 Miracle Strip Parkway SE • 800-874-8962

Overnight lodging rooms may be reserved at the resort at a rate of \$165 plus tax for standard view rooms; \$180 plus tax for courtyard. A block of rooms is being held until May 15, 2011. Reservations may be made after this date based upon availability. Call 800-874-8962 and be sure to reference the "University of North Alabama Governmental Auditing Seminars" to receive these discounted rates.

TALLAHASSEE, FL 32308 – Florida State Board of Administration Building

1801 Hermitage Blvd., Tallahassee, FL

For driving directions, visit their website at www.sbafla.com, then select map. There is a Hampton Inn & Suites near the meeting location at I-10 and Thomasville Road. The address for the Hampton Inn & Suites: 3388 Lonn Bladh Rd. For room reservations, call 850-574-4900. There is no room block reserved.

FLORENCE, AL 35630 – Marriott Shoals Conference Center

800 Cox Creek Parkway South, Phone: 256-246-3600

Overnight lodging rooms may be reserved at the Marriott Shoals Hotel & Spa at a rate of \$114 plus tax based on availability (no room block). Call 256-246-3600 and be sure to ask for the UNA rate.

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 HOTEL: 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 \$89 plus tax. Please make your reservations no later than June 21, 2011, by calling 205-503-5220 and ask for the University of North Alabama group rate. This hotel is approximately 1 mile from Carraway-Davie House & Conference Center.

POINT CLEAR, AL 36564 – Grand Hotel Marriott Resort

One 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 June 17, 2011. 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.

ORANGE BEACH, AL 36561 – Fairfield Inn & Suites

3111 Loop Road – 251-543-4444

Fairfield Inn & Suites is offering a King or Queen Guest Room at a rate of \$99 plus tax; an Executive King or Queen Suite at a rate of \$119 plus tax. (The cutoff date for receiving this rate is July 20, 2011, at which time the rates may change and is subject to availability.) For reservations, please call 251-543-4444; identify "UNAS" to receive our special discounted rate. Sleeping rooms fill quickly, so make your reservations early.

GUNTERSVILLE, AL 35976 – Lake Guntersville State Park Resort

1155 Lodge Drive • 256-571-5440 or 800-548-4553

Overnight lodging rooms may be reserved at the resort at a rate of \$100 plus tax. A block of rooms is being held until August 6, 2011. Call 256-571-5440 for reservations. Reference UNA when making your room reservation.

PRATTVILLE, AL 36066 – Marriott Legends at Capitol Hill

2500 Legends Circle, Prattville, AL • 800-593-6429

Guest rooms are being offered at a group rate of \$124 plus tax. Please make reservations by August 29, 2011, to receive this rate. Call 800-593-6429 to reserve your reservation, reference the University of North Alabama Governmental Auditing Seminar.

RHETT HARRELL

Endowed Scholarship

Rhett D. Harrell, age 59, of Kennesaw, Georgia, passed away September 19, 2007, from a rare form of neuroendocrine cancer. Rhett was a Certified Public Accountant, a Certified Government Financial Manager, and an Adjunct Professor of Accounting for Continuing Education at the University of North Alabama for over 20 years.

Rhett touched the lives of many of his peers and students in the accounting field and his absence is profoundly felt. He had a passion for teaching. An endowed scholarship in Rhett's name has been established at the University of North Alabama.

Recipient recommendations will be selected by the Chair of the Accounting Department, Dean of the College of Business, and Director of Student Financial Services. Recipients must demonstrate financial need, be deserving student(s) who may be working while pursuing a degree, exhibit determination to complete degree, maintain a B average, and not qualify for other academic aid.

Donations can be made to the UNA Foundation, UNA Box 5075, Florence, Alabama 35632-0001.

TESTIMONIALS

What people are saying from our 2010 governmental auditing seminars...

"Michael Inzina is the most interesting and best instructor I have ever had! I would be a better CPA today if I had the chance to work with him. He is one of the best!"

"Great presenter! Knows the material, is entertaining."

"Real world" advice. Instruction was straight forward and applicable."

"Inzina is hands-down the best instructor."

CONTINUING EDUCATION CREDITS

QUALIFIES FOR YELLOW BOOK!

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.



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Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Web site: www.nasba.org

COMPLAINT RESOLUTION POLICY

A grievant first must seek resolution or redress of the grievance informally through the established administrative channels. If, after exhausting recourse through established administrative channels, the grievant still believes satisfactory remedy or relief has not been provided, the grievant may request a formal hearing. Internal Contact Person: Lavonne Gatlin, Interim Director, UNA Continuing Studies and Outreach, UNA Box 5036, Florence, AL 35632-0001, lgatlin@una.edu, 256-765-4787.

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 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/gov_audit.htm 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.

Registration Form 2011

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

Name _____

Job Title _____

Company/Organization _____

Mailing Address Home Work _____

City _____ State _____ Zip _____

Phone: (Day) _____

(Evening) _____

Fax _____

Email _____

Payment Method:

Check Enclosed (payable to UNA) *Please include course name on lower left side of check.*

Please invoice company above. If different address than mailing, please provide:

- Purchase Order Money Order Visa
 MasterCard Discover

Credit Card # _____ Expiration Date _____

Verification # _____ Name on Card _____

Authorized Signature _____

COST (includes continental breakfast, refreshments, lunch, a certificate of attendance and all course materials)

One Day - \$245 Two Days - \$490 Three Days - \$735 Four Days - \$980

PLEASE REGISTER ME FOR THE FOLLOWING SEMINARS:

THE REVISED YELLOW BOOK

- June 15, 2011 – Ramada Plaza Beach Resort, Ft. Walton Beach, FL (11-G615)
- June 20, 2011 – Florida State Board of Administration, Tallahassee, FL (11-G620)
- June 27, 2011 – Marriott Shoals Conference Center, Florence, AL (11-G627)
- July 12, 2011 – Carraway-Davie Conference Center, Birmingham, AL (11-G712)
- July 18, 2011 – Grand Hotel, Point Clear, AL (11-G718)
- August 16, 2011 – Fairfield Inn & Suites, Orange Beach, AL (11-G816)
- September 7, 2011 – Guntersville State Park Resort, Guntersville, AL (11-G907)
- September 19, 2011 – Legends at Capitol Hill, Prattville, AL (11-G919)

TESTING COMPLIANCE WITH LAWS AND REGULATIONS IN A GOVERNMENTAL AUDIT

- June 16, 2011 – Ramada Plaza Beach Resort, Ft. Walton Beach, FL (11-G616)
- June 21, 2011 – Florida State Board of Administration, Tallahassee, FL (11-G621)
- June 28, 2011 – Marriott Shoals Conference Center, Florence, AL (11-G628)
- July 13, 2011 – Carraway-Davie Conference Center, Birmingham, AL (11-G713)
- July 19, 2011 – Grand Hotel, Point Clear, AL (11-G719)
- August 17, 2011 – Fairfield Inn & Suites, Orange Beach, AL (11-G817)
- September 8, 2011 – Guntersville State Park Resort, Guntersville, AL (11-G908)
- September 20, 2011 – Legends at Capitol Hill, Prattville, AL (11-G920)

2011 GOVERNMENTAL ACCOUNTING AND AUDITING UPDATE

- June 17, 2011 – Ramada Plaza Beach Resort, Ft. Walton Beach, FL (11-G617)
- June 22, 2011 – Florida State Board of Administration, Tallahassee, FL (11-G622)
- June 29, 2011 – Marriott Shoals Conference Center, Florence, AL (11-G629)
- July 14, 2011 – Carraway-Davie Conference Center, Birmingham, AL (11-G714)
- July 20, 2011 – Grand Hotel, Point Clear, AL (11-G720)
- August 18, 2011 – Fairfield Inn & Suites, Orange Beach, AL (11-G815)
- September 9, 2011 – Guntersville State Park Resort, Guntersville, AL (11-G909)
- September 21, 2011 – Legends at Capitol Hill, Prattville, AL (11-G921)

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

- June 23, 2011 – Florida State Board of Administration, Tallahassee, FL (11-G623)
- July 15, 2011 – Carraway-Davie Conference Center, Birmingham, AL (11-G715)
- August 19, 2011 – Fairfield Inn & Suites, Orange Beach, AL (11-G819)

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