

2015 UNA GOVERNMENTAL AUDITING SEMINARS

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

Led by J. Michael Inzina

**QUALIFIES FOR
YELLOW BOOK!**

29 years of quality programming for accounting professionals

- IDENTIFYING AND RESPONDING TO THE RISK OF MATERIAL MISSTATEMENT
- GASB QUESTIONS AND ANSWERS
- 2015 GOVERNMENTAL ACCOUNTING AND AUDITING UPDATE
- THE SINGLE AUDIT SUPER CIRCULAR



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2015 UNA Governmental Auditing & Accounting Seminars
LED BY J. MICHAEL INZINA • QUALIFIES FOR YELLOW BOOK!
WHO SHOULD ATTEND:
CPAs, Financial Officers, City, County & State Governments, Non-Profit Agencies

Non-Profit
Organization
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IDENTIFYING AND RESPONDING TO THE RISK OF MATERIAL MISSTATEMENT

This course focuses on the most common financial statement risk areas, and what auditors should do to properly address those risks. Topics covered include:

- Applicable risk assessment standards
- Cash and cash equivalents
- Revenues and receivables
- Investments
- Property and equipment
- Current liabilities
- Long-term debt and other obligations
- Equity
- The operating statement

May 19 – Marriott Shoals Conference Center, Florence, AL
June 1 – Grand Hotel Marriott Resort, Point Clear, AL
June 9 – State Board of Administration, Tallahassee, FL
July 7 – Embassy Suites, Birmingham-Hoover, AL
August 4 – The Island House Hotel, Orange Beach, AL
September 1 – Guntersville State Park Resort, Guntersville, AL
September 15 – Marriott Legends at Capitol Hill, Prattville, AL

GASB QUESTIONS AND ANSWERS

Financial statement preparers often encounter unusual items that present unique problems of presentation and disclosure. Small issues can sometimes confound the preparer and often delay completion of the financial statements. This course addresses many of those items, such as:

- The financial reporting entity
- Deposits with financial institutions
- Investments
- Cash flow statements
- Risk financing
- Pensions and OPEB
- Financial statements and management's discussion and analysis
- Other guidance

May 20 – Marriott Shoals Conference Center, Florence, AL
June 2 – Grand Hotel Marriott Resort, Point Clear, AL
June 10 – State Board of Administration, Tallahassee, FL
July 8 – Embassy Suites, Birmingham-Hoover, AL
August 5 – The Island House Hotel, Orange Beach, AL
September 2 – Guntersville State Park Resort, Guntersville, AL
September 16 – Marriott Legends at Capitol Hill, Prattville, AL

2015 GOVERNMENTAL ACCOUNTING AND AUDITING UPDATE

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.

May 21 – Marriott Shoals Conference Center, Florence, AL
June 3 – Grand Hotel Marriott Resort, Point Clear, AL
June 11 – State Board of Administration, Tallahassee, FL
July 9 – Embassy Suites, Birmingham-Hoover, AL
August 6 – The Island House Hotel, Orange Beach, AL
September 3 – Guntersville State Park Resort, Guntersville, AL
September 17 – Marriott Legends at Capitol Hill, Prattville, AL

THE SINGLE AUDIT SUPER CIRCULAR

This course covers the uniform administrative requirements, cost principles and audit requirements for federal awards for December 31, 2015 and later year ends.

- Subpart A – Acronyms and Definitions
- Subpart B – General Provisions
- Subpart C – Pre-Federal Award Requirements and Contents
- Subpart D – Post-Federal Award Requirements
- Subpart E – Cost Principles
- Subpart F – Audit Requirements

May 22 – Marriott Shoals Conference Center, Florence, AL
June 4 – Grand Hotel Marriott Resort, Point Clear, AL
June 12 – State Board of Administration, Tallahassee, FL
July 10 – Embassy Suites, Birmingham-Hoover, AL
August 7 – The Island House Hotel, Orange Beach, AL
September 4 – Guntersville State Park Resort, Guntersville, AL
September 18 – Marriott Legends at Capitol Hill, Prattville, AL



www.facebook.com/UNAcontinuingStudies

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

MEET YOUR INSTRUCTOR:

J. Michael Inzina is a native of Monroe, Louisiana. He has over thirty-five 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 and the Chartered Global Management Accountant (CGMA) designation in 2012.

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 also served as 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 thirty 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. In 2009 he was named as national Beta Alpha Psi Information Professional of the Year.

Mike now resides in Monroe, Louisiana.

TESTIMONIALS: What people are saying from our 2014 governmental auditing seminars...

"Inzina was impressive and very informed on the information presented."

"Instructor's knowledge and presentation skills and pace—very applicable."

"Mike is so helpful with interpreting professional standards. His background, experience and depth of knowledge are tremendous."

"Fantastic instructor."

"UNA staff and program instructor just look care of us from start to finish."

LOCATIONS

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

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 \$119 plus tax based on availability (no room block). Call 256-246-3600 and be sure to ask for the UNA rate.

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 \$229 plus tax. A block of rooms is being held until **April 27, 2015**. Lodging rooms fill quickly so please make your reservations by calling 800-544-9933 and ask for the group rate for the University of North Alabama (UNA).

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 is 3388 Lonn Bladh Rd. For room reservations, call 850-574-4900. There is no room block reserved.

HOOVER, AL 35244 – Embassy Suites Hoover

2960 John Hawkins Parkway • 1-800-EMBASSY

Overnight lodging rooms may be reserved at Embassy Suites-Hoover at a rate of \$139 plus tax. A block of rooms is being held until **June 15, 2015**. Reservations may be made after this date based upon availability but may be subject to a higher rate. Please provide group code CESUNA when making your reservation.

ORANGE BEACH, AL 36561 – Island House Hotel

26650 Perdido Beach Boulevard – 800-264-2642

or 251-981-6100

Island House Hotel is offering a Standard Double Queen Room at a rate of \$149 plus tax. The cutoff date for receiving this rate is **July 4, 2015**. Rooms may be available after the cut-off date at the group rate on a space available basis. For reservations, please call 800-264-2642; identify University of North Alabama to receive 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 \$92 plus tax. A block of rooms is being held until **June 30, 2015**. For reservations, call 256-571-5440. Please reference UNA Group Code 4726 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 14, 2015**, to receive this rate. Call 800-228-9290 or 334-290-1235 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.

CONTINUING EDUCATION CREDITS

The Alabama State Board of Public Accountancy has approved 8 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 Wanda Dixon at 800-825-5862, extension 4786 (wj Dixon@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.

QUALIFIES FOR
YELLOW BOOK!

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
Select courses, Accounting/CPE, Governmental Auditing.



MAIL

Complete the attached registration form and mail with your check or credit card information (don't mail cash) to Continuing Education, 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.

Course Cancellations: Non-credit courses are subject to cancellation if there is insufficient enrollment. The Division of Professional, Interdisciplinary and Continuing Education apologizes for any inconvenience this may cause you. In the event a course is cancelled, a registrant has the option of applying the fees paid to another course or receiving a complete refund.

Registration Form 2015

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) _____

(Cell) _____

(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 electronic course materials)

☐ One Day - \$259 ☐ Two Days - \$518 ☐ Three Days - \$777 ☐ Four Days - \$1036

PLEASE REGISTER ME FOR THE FOLLOWING SEMINARS:

IDENTIFYING & RESPONDING TO THE RISK OF MATERIAL MISSTATEMENT

- ☐ May 19 – Marriott Shoals Conference Center, Florence, AL – Course No. 3151
- ☐ June 1 – Grand Hotel Marriott Resort, Point Clear, AL – Course No. 3155
- ☐ June 9 – State Board of Administration, Tallahassee, FL – Course No. 3159
- ☐ July 7 – Embassy Suites, Birmingham-Hoover, AL – Course No. 3163
- ☐ August 4 – The Island House Hotel, Orange Beach, AL – Course No. 3167
- ☐ September 1 – Guntersville State Park Resort, Guntersville, AL – Course No. 3171
- ☐ September 15 – Marriott Legends at Capitol Hill, Prattville, AL – Course No. 3175

GASB QUESTIONS & ANSWERS

- ☐ May 20 – Marriott Shoals Conference Center, Florence, AL – Course No. 3152
- ☐ June 2 – Grand Hotel Marriott Resort, Point Clear, AL – Course No. 3156
- ☐ June 10 – State Board of Administration, Tallahassee, FL – Course No. 3160
- ☐ July 8 – Embassy Suites, Birmingham-Hoover, AL – Course No. 3164
- ☐ August 5 – The Island House Hotel, Orange Beach, AL – Course No. 3168
- ☐ September 2 – Guntersville State Park Resort, Guntersville, AL – Course No. 3172
- ☐ September 16 – Marriott Legends at Capitol Hill, Prattville, AL – Course No. 3176

2015 GOVERNMENTAL ACCOUNTING & AUDITING UPDATE

- ☐ May 21 – Marriott Shoals Conference Center, Florence, AL – Course No. 3153
- ☐ June 3 – Grand Hotel Marriott Resort, Point Clear, AL – Course No. 3157
- ☐ June 11 – State Board of Administration, Tallahassee, FL – Course No. 3161
- ☐ July 9 – Embassy Suites, Birmingham-Hoover, AL – Course No. 3165
- ☐ August 6 – The Island House Hotel, Orange Beach, AL – Course No. 3169
- ☐ September 3 – Guntersville State Park Resort, Guntersville, AL – Course No. 3173
- ☐ September 17 – Marriott Legends at Capitol Hill, Prattville, AL – Course No. 3177

THE SINGLE AUDIT SUPER CIRCULAR

- ☐ May 22 – Marriott Shoals Conference Center, Florence, AL – Course No. 3154
- ☐ June 4 – Grand Hotel Marriott Resort, Point Clear, AL – Course No. 3158
- ☐ June 12 – State Board of Administration, Tallahassee, FL – Course No. 3162
- ☐ July 10 – Embassy Suites, Birmingham-Hoover, AL – Course No. 3166
- ☐ August 7 – The Island House Hotel, Orange Beach, AL – Course No. 3170
- ☐ September 4 – Guntersville State Park Resort, Guntersville, AL – Course No. 3174
- ☐ September 18 – Marriott Legends at Capitol Hill, Prattville, AL – Course No. 3178

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