

2016 UNA GOVERNMENTAL AUDITING SEMINARS

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

Led by J. Michael Inzina

QUALIFIES FOR
YELLOW BOOK!

30 years of quality programming for accounting professionals

JULY – SEPTEMBER
2016



- HOW SMALLER ENTITIES CAN ESTABLISH ADEQUATE INTERNAL CONTROLS
- COMMON CAUSES OF AUDIT FAILURES (AND HOW TO AVOID THEM)
- 2016 GOVERNMENTAL ACCOUNTING AND AUDITING UPDATE
- THE SINGLE AUDIT FROM BEGINNING TO END

*Continuing Education
... because learning is a lifelong pursuit.*

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University of North Alabama
Continuing Education & Outreach
UNA Box 5036
Florence, AL 35632-0001
(256) 765-4862
(800) 825-5862 x 4787
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2016 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
U.S. Postage
PAID
Florence, Alabama
Permit No. 371

HOW SMALLER ENTITIES CAN ESTABLISH ADEQUATE INTERNAL CONTROLS

Smaller entities frequently present difficult issues when attempting to establish internal controls, including inadequate segregation of duties, lack of formal documentation and poorly trained staff. Does this mean adequate internal controls are not possible? This course explores the use of compensating controls and other tools that organizations can use to make internal controls work for the small entity.

Experience/Prerequisites: Minimum to advanced level.

Who should attend: Partners and managers responsible for planning and performance of audit engagements, staff persons conducting those engagements, and internal accounting management personnel.

July 25 – Embassy Suites, Birmingham-Hoover, AL - #0725
August 22 – The Island House Hotel, Orange Beach, AL - #0822
September 6 – Guntersville State Park Resort, Guntersville, AL - #0906
September 19 – Marriott Legends at Capitol Hill, Prattville, AL - #0919

COMMON CAUSES OF AUDIT FAILURES (AND HOW TO AVOID THEM)

This course addresses the most common causes of audit failure, and offers practical advice on avoiding them, with specific attention to the following areas:

- Acceptance/continuance
- Understanding the entity and its environment
- Understanding internal controls
- Sufficient appropriate evidence
- Training and supervision
- Due professional care
- Use of a specialist
- Accounting and auditing standards
- Going concern
- Related parties

Experience/Prerequisites: Minimum to advanced level.

Who should attend: Partners and managers responsible for planning and supervision of engagements, as well as staff persons conducting those engagements.

July 26 – Embassy Suites, Birmingham-Hoover, AL - #0726
August 23 – The Island House Hotel, Orange Beach, AL - #0823
September 7 – Guntersville State Park Resort, Guntersville, AL - #0907
September 20 – Marriott Legends at Capitol Hill, Prattville, AL - #0920

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

2016 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.

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.

July 27 – Embassy Suites, Birmingham-Hoover, AL - #0727
August 24 – The Island House Hotel, Orange Beach, AL - #0824
September 8 – Guntersville State Park Resort, Guntersville, AL - #0908
September 21 – Marriott Legends at Capitol Hill, Prattville, AL - #0921

THE SINGLE AUDIT FROM BEGINNING TO END (8 HOURS)

This course is an end-to-end view of the Single Audit process under the OMB Unified Circular, with emphasis on practical applications, and tips to make your single audits more efficient. Particular attention is devoted to the process of:

Single audit planning: Gathering information about federal awards
Identifying and assessing risks: Determining the major award programs

Designing procedures that are responsive to risk: Determining what requirements to test

Evaluating evidence: What kind and how much evidence do I need?

Experience/Prerequisites: Minimum to intermediate level of single audit experience.

Who should attend: Partners and managers responsible for planning and supervision of single audit engagements, audit staff members who conduct single audit engagements and persons in government or nonprofit organizations responsible for single audit compliance.

July 28 – Embassy Suites, Birmingham-Hoover, AL - #0728
August 25 – The Island House Hotel, Orange Beach, AL - #0825
September 9 – Guntersville State Park Resort, Guntersville, AL - #0909
September 22 – Marriott Legends at Capitol Hill, Prattville, AL - #0922

MEET YOUR INSTRUCTORS:

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 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.

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 \$119 plus tax. A block of rooms is being held until July 3, 2016. 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 King or Double Queen Room at a rate of \$189 plus tax. The cutoff date for receiving this rate is July 25, 2016. 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 \$97 plus tax for a double queen room, bluff view or \$83 plus tax for a queen bed, nature view. A block of rooms is being held while available. For reservations, call 256-571-5440. Please reference UNA Group Code 5710 when making your room reservation.

PRATTVILLE, AL 36066 – Marriott Legends at Capitol Hill

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

Call 800-228-9290 or 334-290-1235 to make your reservation; ask if there are special rates available, and 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

QUALIFIES FOR
YELLOW BOOK!

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 Lavonne Gatlin at 800-825-5862 ext. 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.

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. Continuing Education and Outreach 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 2016

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)

Effective January 2016 there is a \$2.00 registration fee per order.

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

PLEASE REGISTER ME FOR THE FOLLOWING SEMINARS:

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