

2019 UNA GOVERNMENTAL AUDITING SEMINARS

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

Led by J. Michael Inzina

**QUALIFIES FOR
YELLOW BOOK!**

33 years of quality programming for accounting professionals

**FLORENCE • POINT CLEAR • TALLAHASSEE • BIRMINGHAM •
ORANGE BEACH • GUNTERSVILLE • PRATTVILLE**

**• AUDITING TROUBLESOME AREAS IN
GOVERNMENTAL FINANCIAL STATEMENTS**

• AUDITING LOCAL GOVERNMENTS

**• 2019 GOVERNMENTAL ACCOUNTING
& AUDITING UPDATE**



UNA is an Equal Opportunity/Equal Access Institution

CPE
The University of North Alabama, Continuing Education 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 submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.

University of North Alabama
Center For Learning
& Professional Development
UNA Box 5036
Florence, AL 35632-0001
(256) 765-4862
(800) 825-5862 x 4862
www.una.edu/professionaldevelopment



CPAs, Financial Officers, City, County & State Governments, Non-Profit Agencies

WHO SHOULD ATTEND:

Florence • Point Clear • Tallahassee • Birmingham • Orange Beach • Gunterville • Prattville

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

2019 UNA Governmental Auditing & Accounting Seminars

Non-Profit
Organization
U.S. Postage
PAID
Florence, Alabama
Permit No. 371

AUDITING TROUBLESOME AREAS IN GOVERNMENTAL FINANCIAL STATEMENTS

Description: Certain areas of the financial statements can present unusual challenges to auditors. This course addresses many of those items, such as:

- Revenue completeness
- Pensions and OPEB liabilities and related disclosures/RSI
- Contingencies
- Going concern
- Legal and regulatory compliance
- Fair value measurements
- Design deficiencies in internal control

Who should attend: Persons who perform or review governmental financial statement audits.

GA&A CPE credit: 8 hours

Qualifies for Yellow Book

Time: 8:15 am – 4:15 pm

Program Level: Minimum to advanced level.

May 29 – Marriott Shoals Conference Center, Florence, AL - #19SUGOV1150529

June 5 – Grand Hotel Marriott Resort, Point Clear, AL - #19SUGOV1150605

June 24 – State Board of Administration, Tallahassee, FL - #19SUGOV1150624

July 15 – Embassy Suites, Birmingham-Hoover, AL - #19SUGOV1150715

July 31 – DoubleTree by Hilton, Orange Beach, AL - #19SUGOV1150731

August 21 – Guntersville State Park Resort, Guntersville, AL - #19SUGOV1150821

September 9 – Marriott Legends at Capitol Hill, Prattville, AL - #19SUGOV1150909

AUDITING LOCAL GOVERNMENTS

Description: A broad overview of the audit of local governments, including the unique nature of government auditing, with emphasis on using risk assessment to achieve efficiency. Topics covered include:

- Accounting and auditing standards applicable to government engagements
- Independence considerations
- Engagement planning with emphasis on risk assessment, materiality and analytical procedures
- Internal control
- Audit program design and modification
- Audit sampling
- Unique aspects of accounting and auditing for cash, investments, revenues and receivables, expenditures and payables, payroll, property and equipment, long-term debt, and fund equity
- Conclusion of field work
- Communication of control related matters
- Single audit requirements

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

GA&A CPE credit: 8 hours

Qualifies for Yellow Book

Time: 8:15 am – 4:15 pm

Program Level: Minimum to overview level.

May 30 – Marriott Shoals Conference Center, Florence, AL - #19SUGOV1160530

June 6 – Grand Hotel Marriott Resort, Point Clear, AL - #19SUGOV1160606

June 25 – State Board of Administration, Tallahassee, FL - #19SUGOV1160625

July 16 – Embassy Suites, Birmingham-Hoover, AL - #19SUGOV1160716

August 1 – DoubleTree by Hilton, Orange Beach, AL - #19SUGOV1160801

August 22 – Guntersville State Park Resort, Guntersville, AL - #19SUGOV1160822

September 10 – Marriott Legends at Capitol Hill, Prattville, AL - #19SUGOV1160910

2019 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.

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

Qualifies for Yellow Book

Time: 8:15 am – 4:15 pm

Program Level: Minimum to intermediate level of government/auditing experience.

May 31 – Marriott Shoals Conference Center, Florence, AL - #19SUGOV1170531

June 7 – Grand Hotel Marriott Resort, Point Clear, AL - #19SUGOV1170607

June 26 – State Board of Administration, Tallahassee, FL - #19SUGOV1170626

July 17 – Embassy Suites, Birmingham-Hoover, AL - #19SUGOV1170717

August 2 – DoubleTree by Hilton, Orange Beach, AL - #19SUGOV1170802

August 23 – Guntersville State Park Resort, Guntersville, AL - #19SUGOV1170823

September 11 – Marriott Legends at Capitol Hill, Prattville, AL - #19SUGOV1170911

MEET YOUR INSTRUCTOR:

J. Michael Inzina, CPS, CGFM, CGMA is founder and chief executive officer of Audit Litigation Training and Efficiency Consulting, Inc. (ALTEC), a consulting company serving public accounting firms and other accounting and auditing organizations on matters of audit efficiency, continuing education, litigation and ethics. He has over 40 years of public accounting experience, and remains a partner in the firm of Stagni & Company, LLC, whose practice is concentrated in government and nonprofits 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, Society of Louisiana CPAs, Government Finance Officers Association of Louisiana, and the Association of Government Accountants. Mike earned the CEA in governmental in 1990, and was awarded the Certified Government Financial Manager (CGFM) designation in 1996 and the Chartered Global Management Accountant (CGMA) designation in 2012. He 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 a number of committees of the Society of Louisiana CPAs, and currently serves on its Ethics Committee.

Mike has twice been a member of the AICPA Professional Ethics Executive Committee (1989-1992 and 2000-2003), and served on the Auditing Standards Board from 1997 to 2000. From 1986 to 1993, he also served as a member of AICPA Independence and Behavioral Standards Subcommittee, and as 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 on the GASB Service Efforts and Accomplishments Task Force.

He contributed to the Implementation Guide for GASB Statement 34, AICPA Statement of Position 98-3, Audits of States, Local Governments and Not-for-Profit Organizations Receiving Federal Awards, revisions to the AICPA Audit and Accounting Guide, Audits of State and Local Governmental Units, the AICPA Practice Aid Fraud Detection in a GAAS Audit, 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 (ACPEN).

Mike has been named twelve times as an Outstanding Instructor by the American Institute of CPAs and several 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 Business Information Professional of the Year and in 2016 received the Society of Louisiana CPAs Distinguished Service Award.

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.

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 after the cut-off date. Cut-off Date: Sunday, May 5, 2019. Call 800-593-6450 or 256-246-3600 and be sure to ask for the UNA rate.

POINT CLEAR, AL 36564 – Grand Hotel Marriott Resort

One Grand Blvd • Phone: 251-928-9201

Call 800-228-9290 to reserve your reservation, reference the University of North Alabama Governmental Auditing Seminar. Overnight lodging rooms may be reserved at the Grand Hotel Marriott Resort at the following rates: Deluxe Room \$275, Deluxe Bayside Room \$325, Spa building resort view \$295, Spa building marina view \$345, Resort renovated room \$275, plus tax. Cut-off Date: Wednesday, May 15, 2019. Reservations may be made after this date based upon availability but may be subject to a higher rate.

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 \$129 plus tax. This block of rooms is being held until June 23, 2019. Reservations may be made after this date based upon availability but may be subject to a higher rate. Reference University of North Alabama or CESUNA when making your hotel reservation.

ORANGE BEACH, AL 36561 – DoubleTree by Hilton Orange Beach Beachfront

(formerly 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 \$199 plus tax. The cut-off date for receiving this rate is July 1, 2019. 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

A block of rooms is being held while available at the rate of \$92-double queen bed bluff-side 1st floor; \$92-double queen bed bluff-side 3rd floor; \$83-one queen bed park-side. Please note that room rates are subject to lodging tax, city and state surcharges, as well as a 3% resort fee. Rates reflect occupancy by up to 2 people. There is a \$10.00 per person charge for each additional person. Check-in begins at 4:00 pm and guests may check out any time before 11:00 am. Call 256-571-5440 to make your reservations; mention you are with the University of North Alabama Seminars – Group Code 7758. You can also make reservations online at www.alapark.com/lakeguntersville. Please note that a deposit is required for each reservation made. Deposits are the sum of one night's lodging plus taxes and are due at the time the reservation is made.

PRATTVILLE, AL 36066 – Marriott Legends at Capitol Hill

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

Call 800-593-6429 or 334-290-1235 to make your reservation. There is no room block reserved. Sleeping rooms fill quickly, so make your reservations early.

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 Shelia Butler at 800-825-5862 ext. 5987, (sdsisson@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



ONLINE

www.una.edu/professionaldevelopment

Select courses, Accounting/CPE, Governmental Auditing.

EMAIL

Scan and email form to Sheila Butler sdsisson@una.edu



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 Tule 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.



MAIL

Complete the attached registration form and mail with your check or credit card information (don't mail cash) to UNA Center for Learning and Professional Development, 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 UNA Center for Learning and Professional Development 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.

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: Sheila Butler, Program Coordinator, UNA Center for Learning and Professional Development, UNA Box 5036, Florence, AL 35632-0001, sdsisson@una.edu, 256-765-5987.

Registration Form 2019

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 download of the text (.pdf file).

Beginning this year, seminar handouts will be available in downloadable pdf format. The handout link will be emailed to participants five days prior to the day of the seminar. Please print or download the handouts to your device so that you will have access to the materials.

☐ \$269 - Per Day (\$2 registration fee per order) • 8:15 am - 4:15 pm

PLEASE REGISTER ME FOR THE FOLLOWING SEMINARS:

GOVERNMENTAL AUDITING SEMINARS – 2019 SCHEDULE

AUDITING TROUBLESOME AREAS IN GOVERNMENTAL FINANCIAL STATEMENTS (8:15 AM – 4:15 PM)

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2019 GOVERNMENTAL ACCOUNTING AND AUDITING UPDATE (8:15 AM – 4:15 PM)

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