

# 2020 UNA GOVERNMENTAL AUDITING SEMINARS

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

Led by J. Michael Inzina

**QUALIFIES FOR  
YELLOW BOOK!**

*34 years of quality programming for accounting professionals*

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

- **AUDIT TESTING: EFFECTIVENESS & EFFICIENCY**
- **COMPLIANCE TESTING IN A GOVERNMENTAL AUDIT**
- **2020 GOVERNMENTAL ACCOUNTING AND AUDIT UPDATE**
- **2020 ETHICS COURSE FOR ALABAMA CPAs**



*UNA is an Equal Opportunity/Equal Access Institution*

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](http://www.una.edu/professionaldevelopment)



**2020 UNA Governmental Auditing & Accounting Seminars**  
**LED BY J. MICHAEL INZINA • QUALIFIES FOR YELLOW BOOK!**  
Tallahassee • Florence • Orange Beach • Birmingham • Guntersville • Prattville  
**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

## AUDIT TESTING: EFFECTIVENESS AND EFFICIENCY

**Description:** A review of all of the procedures available to the auditor, this course is designed to assist auditors in becoming more efficient while maintaining effectiveness when applying procedures – a “must” course for all levels of staff.

**Experience/Prerequisites:** Minimum to intermediate level of auditing experience.

**Who should attend:** Partners and managers responsible for planning and supervision of engagements, audit staff members who conduct engagements, and persons in industry and government responsible for 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 auditing Experience**

May 20 – State Board of Administration, Tallahassee, FL - #20SUGOV1180520

May 26 – Marriott Shoals Conference Center, Florence, AL - #20SUGOV1180526

July 13 – DoubleTree by Hilton, Orange Beach, AL - #20SUGOV1180713

July 20 – Embassy Suites, Birmingham-Hoover, AL - #20SUGOV1180720

August 17 – Guntersville State Park Resort, Guntersville, AL - #20SUGOV1180817

September 14 – Marriott Legends at Capitol Hill, Prattville, AL - #20SUGOV1180914

## COMPLIANCE TESTING 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.

- Consideration of laws and regulations – the basics
- Identifying laws and regulations
- Direct and material laws and regulations
- Indirect effect laws and regulations
- Documentation

**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**

**Qualifies for Yellow Book**

**Time: 8:15 am – 4:15 pm**

**Program Level: Intermediate to advanced.**

May 21 – State Board of Administration, Tallahassee, FL - #20SUGOV1190521

May 27 – Marriott Shoals Conference Center, Florence, AL - #20SUGOV1190527

July 14 – DoubleTree by Hilton, Orange Beach, AL - #20SUGOV1190714

July 21 – Embassy Suites, Birmingham-Hoover, AL - #20SUGOV1190721

August 18 – Guntersville State Park Resort, Guntersville, AL - #20SUGOV1190818

September 15 – Marriott Legends at Capitol Hill, Prattville, AL - #20SUGOV1190915

## 2020 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, Statements on Standards for Accounting and Review Services, Ethics Interpretations, and exposure drafts, 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 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**

**Qualifies for Yellow Book**

**Time: 8:15 am – 4:15 pm**

**Program level: Minimum to overview.**

May 22 – State Board of Administration, Tallahassee, FL - #20SUGOV1200522

May 28 – Marriott Shoals Conference Center, Florence, AL - #20SUGOV1200528

July 15 – DoubleTree by Hilton, Orange Beach, AL - #20SUGOV1200715

July 22 – Embassy Suites, Birmingham-Hoover, AL - #20SUGOV1200722

August 19 – Guntersville State Park Resort, Guntersville, AL - #20SUGOV1200819

September 16 – Marriott Legends at Capitol Hill, Prattville, AL - #20SUGOV1200916

## 2020 ETHICS COURSE FOR ALABAMA CPAs

**Description:** A 2-hour review of the AICPA Code of Conduct designed to satisfy the Alabama State Board of Public Accountancy ethics requirement for 2020. The course is designed for both members in public practice and industry. The course is authored by J. Michael Inzina, CPA, CGFM, CGMA and Kurt G. Oestricher, CPA, both of whom have over 30 years' experience in the subject matter as investigators, Joint Regional Trial Board members and prosecutors. The course has been approved by the Alabama State Board of Public Accountancy.

**Time: 8:30 am – 10:30 am**

May 29 – Marriott Shoals Conference Center, Florence, AL - #20SUGOV1210529

July 16 – DoubleTree by Hilton, Orange Beach, AL - #20SUGOV1210716

July 23 – Embassy Suites, Birmingham-Hoover, AL - #20SUGOV1210723

August 20 – Guntersville State Park Resort, Guntersville, AL - #20SUGOV1210820

September 17 – Marriott Legends at Capitol Hill, Prattville, AL - #20SUGOV1210917

# 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. In 2020 he retired from public practice with 44 years of public accounting experience concentrated in financial institutions, 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, 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 also served on the GASB Service Efforts and Accomplishments Task Force.

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.

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 thirteen times as an Outstanding Instructor by the American Institute of CPAs and several state societies, and received a Special Recognition Award from the Society of Louisiana CPAs Board of Directors for his contributions to continuing education in 1994. In addition, he was awarded the 2001 National Education and Training Award from the Association of Government Accountants and in 2009 was named national Beta Alpha Psi Business Information Professional of the Year. In 2016, Mike received the Distinguished Service Award from the Society of Louisiana CPAs.

## 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.

## TALLAHASSEE, FL 32308 – Florida State Board of Administration Building

1801 Hermitage Blvd., Tallahassee, FL

For driving directions, visit their website at [www.sbafla.com](http://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 Lonnbladh Road. 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 \$124 plus tax, based on availability after the cut-off date. Cut-off Date: Friday, May 1, 2020. Call 800-593-6450 or 256-246-3600 and be sure to ask for the UNA rate.

## 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 \$239 plus tax. The cutoff date for receiving this rate is June 12, 2020. 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.

## 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 28, 2020. 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.

## 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 8598. You can also make reservations online at [www.alapark.com/lakeguntersville](http://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

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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](http://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. 5987. 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 2020

Duplicate Registration Form for Additional Registrants

Scan and email form to Shelia Butler: sdsisson@una.edu • 256-765-5987

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 course materials link)

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

☐ \$90 - Ethics Class • 8:30 am - 10:30 am

PLEASE REGISTER ME FOR THE FOLLOWING SEMINARS:

### GOVERNMENTAL AUDITING SEMINARS – 2020 SCHEDULE

#### AUDIT TESTING: EFFECTIVENESS AND EFFICIENCY • (8:15 AM – 4:15 PM)

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#### 2020 ETHICS COURSE FOR ALABAMA CPAs

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- ☐ July 23 – Embassy Suites, Birmingham-Hoover, AL - #20SUGOV1210723
- ☐ August 20 – Guntersville State Park Resort, Guntersville, AL - #20SUGOV1210820
- ☐ September 17 – Marriott Legends at Capitol Hill, Prattville, AL - #20SUGOV1210917

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