2020 UNA GOVERNMENTAL AUDITING SEMINARS
(A Continuation of Rhett Harrell’s Governmental Auditing Seminars)
Led by J. Michael Inzina

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
**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

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**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.
MEET YOUR INSTRUCTOR:

J. Michael Inzina, CPS, CGFM, CGMA is founder and chief executive officer of Audit Litigation Training and Efficiency Consulting, Inc. (ALTIE), 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 Louisville (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 GASP 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 Governmental 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:

“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.sboafla.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 Lonbladth 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 800-546-4553
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. 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 possess a desire for 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 GAA 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 Shelia 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 (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 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.

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, 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: Shelia Butler, Program Coordinator, UNA Center for Learning and Professional Development, UNA Box 5936, 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 • 256-765-5897

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

Name ____________________________
Job Title ____________________________
Company/Organization ____________________________

City ____________________________ State __________ Zip __________

Mailing Address ☐ Home ☐ Work ____________________________

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 # __________ Name on Card __________ Expiration Date __________

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)
☐ May 20 – State Board of Administration, Tallahassee, FL - #20SUGOV1190521
☐ May 27 – Marriott Shels Conference Center, Florence, AL - #20SUGOV1190527
☐ July 14 – DoubleTree by Hilton, Orange Beach, AL - #20SUGOV1190714
☐ August 19 – Guntersville State Park Resort, Guntersville, AL - #20SUGOV1190818

COMPLIANCE TESTING IN A GOVERNMENTAL AUDIT • (8:15 AM – 4:15 PM)
☐ May 21 – State Board of Administration, Tallahassee, FL - #20SUGOV1190521
☐ May 27 – Marriott Shels 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 • (8:15 AM – 4:15 PM)
☐ May 22 – State Board of Administration, Tallahassee, FL - #20SUGOV1200522
☐ May 28 – Marriott Shels 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
☐ May 29 – Marriott Shels 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

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