

2021 UNA GOVERNMENTAL AUDITING SEMINARS

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

Led by J. Michael Inzina

**QUALIFIES FOR
YELLOW BOOK!**

35 years of quality programming for accounting professionals

FLORENCE • ORANGE BEACH • BIRMINGHAM • ONLINE VIA ZOOM

• RISK ASSESSMENT: IDENTIFICATION & RESPONSE



• AUDIT EVIDENCE: UNDERSTANDING & APPLYING THE NEW STANDARD

• 2021 GOVERNMENTAL ACCOUNTING & AUDITING UPDATE

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/professionaldvelopment



2021 UNA Governmental Auditing & Accounting Seminars
LED BY J. MICHAEL INZINA • QUALIFIES FOR YELLOW BOOK!
Florence • Orange Beach • Birmingham • Online Via Zoom
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

RISK ASSESSMENT: IDENTIFICATION AND RESPONSE

NEW FOR 2021!

Description: 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

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.

GA&A CPE Credit: 8 Hours • Qualifies for Yellow Book
Time: 8:15 am – 4:15 pm

May 10 – Zoom Live Webinar
May 19 – Marriott Shoals Conference Center, Florence, AL
June 9 – DoubleTree by Hilton, Orange Beach, AL
July 28 – Zoom Live Webinar
August 17 – Zoom Live Webinar
August 31 – Embassy Suites, Birmingham-Hoover, AL

AUDIT EVIDENCE: UNDERSTANDING AND APPLYING THE NEW STANDARD

NEW FOR 2021!

Description: Audit failures are not the result of insufficient auditing standards! Why do auditors sometimes fail to pursue the obvious? How do auditors' belief systems affect audit evidence? What can auditors learn from the scientific method? Becoming a better auditor means learning to make better inquiries, apply professional skepticism and critical thinking to audit evidence obtained, and recognize that anything is possible. The material includes a detailed review of AU-C Section 500, *Audit Evidence*. Specific topics covered:

- Applicable AICPA standards revisions
- We, the jury
- Audit evidence and professional skepticism
- Audit evidence – inquiry
- Audit evidence – observation, inspection and confirmation
- Audit evidence – analytical procedures, recalculation, reperformance, experience and overall knowledge

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

Who should attend: Professional staff with responsibility for performing audit engagements.

GA&A CPE Credit: 8 Hours • Qualifies for Yellow Book
Time: 8:15 am – 4:15 pm

May 11 – Zoom Live Webinar
May 20 – Marriott Shoals Conference Center, Florence, AL
June 10 – DoubleTree by Hilton, Orange Beach, AL
July 29 – Zoom Live Webinar
August 18 – Zoom Live Webinar
September 1 – Embassy Suites, Birmingham-Hoover, AL

2021 GOVERNMENTAL ACCOUNTING AND AUDITING UPDATE

COMPLETELY UPDATED FOR 2021!

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, Ethics Interpretations, 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.

GA&A CPE Credit: 8 Hours • Qualifies for Yellow Book
Time: 8:15 am – 4:15 pm

May 12 – Zoom Live Webinar
May 21 – Marriott Shoals Conference Center, Florence, AL
June 11 – DoubleTree by Hilton, Orange Beach, AL

July 30 – Zoom Live Webinar
August 19 – Zoom Live Webinar
September 2 – Embassy Suites, Birmingham-Hoover, AL

MEET YOUR INSTRUCTOR:

J. Michael Inzina, CPA, 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, 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 thirteen 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."

LOCATIONS

For detailed driving directions, you may wish to use [Map Quest](#) or [Google](#).

FLORENCE, AL 35630

Marriott Shoals Conference Center

10 Hightower Place • 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: April 19, 2021. Call 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 • Phone: 251-981-6100

DoubleTree by Hilton is offering a Standard Double Queen Room at a rate of \$289 plus tax. The cutoff date for receiving this rate is May 9, 2021.

Rooms may be available after the cut-off date at the group rate on a space available basis. For reservations, please call 251-981-6100; identify University of North Alabama (UNA) to receive discounted rate.

Sleeping rooms fill quickly, so make your reservations early.

Booking Link: <http://group.doubletree.com/GovernmentAuditingSeminar>

HOOVER, AL 35244

Embassy Suites Hoover

2960 John Hawkins Parkway • Phone: 205-985-9994

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 August 9, 2021. Reservations may be made after this date based upon availability but may be subject to a higher rate. Reference University of North Alabama when making your hotel reservation.

COVID-19 Safety Measures

Space is limited. Social distancing will be observed and masks will be required according to CDC guidelines.

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 Meghan Fike at 256-765-4289, (mmfike@una.edu)

FAST & EASY REGISTRATION



ONLINE

www.una.edu/professionaldevelopment

Select Professional Development, Governmental Auditing.

EMAIL

Scan and email form to Meghan Fike, mmfike@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. 4289. 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, 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: Meghan Fike, Program Coordinator, UNA Center for Learning and Professional Development, UNA Box 5036, Florence, AL 35632-0001, mmfike@una.edu, 256-765-4289.

Registration Form 2021

Duplicate Registration Form for Additional Registrants

Scan and email form to Meghan Fike: mmfike@una.edu • 256-765-4289

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 _____

PLEASE REGISTER ME FOR THE FOLLOWING SEMINARS:

GOVERNMENTAL AUDITING SEMINARS – 2021 SCHEDULE

Cost includes continental breakfast & lunch (if attending in person),
a certificate of attendance and download of the text (PDF file).

A \$5 registration fee is required per order.

RISK ASSESSMENT: IDENTIFICATION AND RESPONSE • 8:15 AM – 4:15 PM

- May 10 – Zoom Live Webinar - #21SUGOV1220510 - \$200
- May 19 – Marriott Shoals Conference Center, Florence, AL - #21SUGOV1220519 - \$279
- June 9 – DoubleTree by Hilton, Orange Beach, AL - #21SUGOV1220609 - \$279
- July 28 – Zoom Live Webinar - #21SUGOV1220728 - \$200
- August 17 – Zoom Live Webinar - #21SUGOV1220817 - \$200
- August 31 – Embassy Suites, Birmingham-Hoover, AL - #21SUGOV1220831 - \$279

AUDIT EVIDENCE: UNDERSTANDING & APPLYING THE NEW STANDARD 8:15 AM – 4:15 PM

- May 11 – Zoom Live Webinar - #21SUGOV1230511 - \$200
- May 20 – Marriott Shoals Conference Center, Florence, AL - #21SUGOV1230520 - \$279
- June 10 – DoubleTree by Hilton, Orange Beach, AL - #21SUGOV1230610 - \$279
- July 29 – Zoom Live Webinar - #21SUGOV1230729 - \$200
- August 18 – Zoom Live Webinar - #21SUGOV1230818 - \$200
- September 1 – Embassy Suites, Birmingham-Hoover, AL - #21SUGOV1230901 - \$279

2021 GOVERNMENTAL ACCOUNTING AND AUDITING UPDATE • 8:15 AM – 4:15 PM

- May 12 – Zoom Live Webinar - # 21SUGOV1240512 - \$200
- May 21 – Marriott Shoals Conference Center, Florence, AL - #21SUGOV1240521 - \$279
- June 11 – DoubleTree by Hilton, Orange Beach, AL - #21SUGOV1240611 - \$279
- July 30 – Zoom Live Webinar - #21SUGOV1240730 - \$200
- August 19 – Zoom Live Webinar - #21SUGOV1240819 - \$200
- September 2 – Embassy Suites, Birmingham-Hoover, AL - #21SUGOV1240902 - \$279

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