

# The Georgia Society of CPAs

## GOVERNMENTAL ACCOUNTING & AUDITING CONFERENCE

December 8, 2017 | GSCPA Learning Center | Atlanta, Georgia

Event Code: 13070, LS13070

March April May June July August September October November December

The Georgia Society  
of CPAs

Nonprofit Organization  
U.S. Postage  
PAID  
Atlanta, Georgia  
Permit No. 1366

GOVERNMENTAL  
A&A CONFERENCE

The Georgia Society  
of CPAs



Six Concourse Parkway  
Suite 800  
Atlanta, GA 30328

# GOVERNMENTAL ACCOUNTING & AUDITING CONFERENCE

**Friday, December 8, 2017 | Event Codes: 13070,  LS13070**

**GSCPA Learning Center | Atlanta, Georgia**

**8 hours of A&A credit; may qualify for 8 hours of Yellow Book credit**

Financial professionals working for and with government entities are continually addressing changes. Make sure you are up-to-date and understand the recent issues that face federal, state and local governments, as well as their auditors. The Governmental A&A Conference will provide practical knowledge and direction, which will allow you to apply these skills directly to your daily responsibilities.

**Who Should Attend:** CPAs and financial professionals who work in federal, state and local government and practitioners with government clients.

## FACILITY

### **The Georgia Society of CPAs Learning Center**

Six Concourse Parkway, Suite 800, Atlanta, Georgia 30328

404-231-8676 | 800-330-8889

Directions: [www.gscpa.org/content/ContinuingEducation/travelinfo.aspx](http://www.gscpa.org/content/ContinuingEducation/travelinfo.aspx)

## HOTEL

### **The Westin - Perimeter North**

Seven Concourse Parkway NW, Atlanta, Georgia 30328 | 770-395-3900

Rate: \$152 | Corporate Account Number: 309348

Website: <http://bit.ly/WestinAtlantaGSCPA>

## TASK FORCE

### **CHAIR**

Kimberly J. Brown, CPA, CGMA, VK Brown Financial Services, Marietta, Ga.

Nnennaya C. Anyaebosi, CPA, CFE, CIA, MARTA, Atlanta, Ga.

Elizabeth B. Grimes, CPA, Bates, Carter & Co, LLP, Gainesville, Ga.

Jacqueline E. Neubert, CPA, Georgia Department of Audits, Atlanta, Ga.

Markus R. Schwab, CPA, CITP, CGMA, City of Griffin, Griffin, Ga.


L M. Shealy Jr, CPA, CGFM, CSRA Regional Development Center, Augusta, Ga.

Mignon M. White, CPA, CDC, Atlanta, Ga.

## LIVE STREAM ATTENDANCE

**Event Code:**  LS13090

**CPE Credit: 8 hours A&A**

Live stream allows you to attend the conference from your home or office. You view the sessions in real time as part of the audience and have interaction with other attendees via chat areas. Live streamed sessions are indicated with this symbol: 

**For more information or to register, visit [www.gscpa.org](http://www.gscpa.org) or call 404-504-2985 or 800-330-8889, Opt. 3.**

# PROGRAM SCHEDULE

**7:15 - 8 a.m. Registration/Continental Breakfast**

**8 - 8:05 a.m. Welcome and Announcements**

**8:05 - 9:20 a.m.**

** A - GASB Update: OPEB and So Much More**

*David R. Bean, CPA, GASB, Norwalk, Conn.*

The wait is over, the implementation of other postemployment benefits will soon be here. Statement 75 will be the main attraction of this session. At the same time, there are other key GASB Statements that should not be overlooked by Georgia governments. New pronouncements that will be highlighted include fiduciary fund reporting, leases, and the omni-present implementation guides.

**9:20 - 9:30 a.m. Break**

**9:30 - 10:20 a.m.**

** B - AICPA Update**

*Joel M. Black, CPA, Mauldin & Jenkins, CPAs LLC, Atlanta, Ga.*

Receive an update on new auditing and assurance standards that will impact government engagements, including a discussion on SAS 133 and SSAE 18. Also discuss issues with auditing fair value in conjunction with the recent implementation of GASB 72.

**10:20 - 10:30 a.m. Break**

**10:30 - 11:45 a.m.**

** C - GAO/Yellow Book Update**

*Margaret S. Thomas, CPA, MHA, CGMA, Marietta, Ga.*

As most of you know, the GAO has issued an exposure draft for an updated version of Government Auditing Standards (also referred to as the Yellow Book) in April 2017. Almost 100 comments were received during the comment period. Review the significant changes from the 2011 version and review some of the comments. If the Yellow Book should be issued before this session, the final provisions will be discussed.

**11:45 a.m. - 12:20 p.m. Lunch**

**12:20 - 1:35 p.m.**

** D - Why COSO Matters More Than Ever**

*Charles B. Hall, CPA, CFE, MAcc, McNair, McLemore, Middlebrooks & Co., LLC, Macon, Ga.*

Are you noticing how quickly accounting environments change? Cloud-based software, new grant requirements, new GASB standards—and these are just a few of the challenges. As you know, change creates risk. Change impacts risk and increasing regulatory requirements often outpace budgets and staff resources. Join the discussion on enhanced best practices, risk management and technology tools to strengthen your team's internal controls regardless of size.

**1:35 - 1:50 p.m. Break**

**1:50 - 2:40 p.m.**

** E1 - Uniform Guidance: Ensuring a Conforming Audit Engagement**

*Margaret S. Thomas, CPA, MHA, CGMA, Marietta, Ga.*

Engagements performed under Government Auditing Standards (GAS) and the Single Audit Act are under extensive peer review scrutiny due to their strong public interest component and continuing audit quality concerns. In addition, federal agencies continue to perform desk reviews and quality control reviews of these engagements. It is very likely that this will continue until quality improves because the Uniform Guidance contains a provision requiring government-wide audit quality review every six years beginning in 2018. Discuss the audit quality trouble spots and provide practical advice on making the changes necessary to conform the Uniform Guidance.

** E2 - Accounting and Auditing for OPEB Trust Funds Under GASB 74**

*Joel M. Black, CPA, Mauldin & Jenkins, CPAs LLC, Atlanta, Ga.*

Focus on both the accounting and auditing under GASB 74 for OPEB Trust Funds. As this standard primarily follows the accounting recently implemented for pension trust funds (GASB Statement 67), we will contrast the new OPEB accounting with the pension standards and highlight the differences.


**2:40 - 2:50 p.m. Break**

**2:50 - 4:05 p.m.**

** F1 - GASB 87: Leases**

*Clay Pilgrim, CPA, CFR, CFF, Rushton & Company, LLC, Gainesville, Ga.*

Review GASB's reexamination of lease accounting guidance. At the end of this session, you will be able to compare and contrast the previous guidance with GASB 87, and recall the lessee and lessor accounting requirements, as well as the required note disclosures.

** F2 - GASB 77: Tax Abatements**

*J. Chris Hollifield, CPA, Rushton & Company, LLC, Gainesville, Ga.*

GASB has issued statement 77, Tax Abatement Disclosures. Governments often provide tax abatements for economic and development reasons. Assess this new statement and how it will impact your government's financial reporting disclosures. Learn what information is required to be disclosed, what information they need to gather and where to get it and additional information they might consider including in addition to the required disclosures.

# REGISTRATION

Event Code: 13070

Name MI Last Member #

Company/Firm Name

Address City State Zip

Phone Fax Email

Registration Confirmation:  Mail **OR**  Email

Check here if registration includes a change of address:

## PRICING INFORMATION



	Members	Nonmembers	LIVE STREAM Members	LIVE STREAM Nonmembers
Early Registration Fee by <b>November 17</b>	<input type="checkbox"/> \$270	<input type="checkbox"/> \$370	<input type="checkbox"/> \$270	<input type="checkbox"/> \$370
Standard Registration Fee	<input type="checkbox"/> \$330	<input type="checkbox"/> \$430	<input type="checkbox"/> \$330	<input type="checkbox"/> \$430
Late Registration Fee after <b>December 5</b>	<input type="checkbox"/> \$370	<input type="checkbox"/> \$470	<input type="checkbox"/> \$370	<input type="checkbox"/> \$470

**Cancellation Policy:** Cancellations/Transfers made up to three weeks before the seminar or conference will not incur an administration fee. Cancellations/Transfers made during the Standard Fee time frame are subject to a \$50 administration fee. Cancellations/Transfers made within three business days are subject to a \$100 administration fee for members; \$150 for nonmembers. *Cancellations/No shows on the date of the event forfeit the entire registration fee. No refunds or transfers of course fee will be made after the date of the event.*



## BREAKOUT SESSIONS

Choose one session per time slot

### 1:50 - 2:40 p.m.

-  Uniform Guidance: Ensuring a Conforming Audit Engagement
-  Accounting and Auditing for OPEB Trust Funds Under GASB 74

### 2:50 - 4:05 p.m.

-  GASB 87: Leases
-  GASB 77: Tax Abatements

## MATERIALS


Choose how you wish to receive conference materials

- Download eMaterials **No printed materials provided**
- Printed Materials **Will receive printed materials**


 **Live Stream Attendees will receive eMaterials**

## ITEMS TO NOTE

If you have a specific dietary or other need, please contact the CPE Department at least one week prior to the conference at 404-504-2985 or 800-330-8889, Opt. 3.

 If you have special needs under the Americans with Disabilities Act, please attach a written description or call 404-504-2985 or 800-330-8889, Opt. 3.

## PAYMENT INFORMATION

In Person Attendance **OR**   LiveStream Attendance

- Use Money on Account
- Check for \$ \_\_\_\_\_ made payable to The Georgia Society of CPAs
- Amount to charge credit card \$ \_\_\_\_\_
- Personal Card **OR**  Company Card
- Discover  MasterCard  AmEx  Visa

Card Number Expiration Date

Name as it appears on card

Signature

## REGISTER TODAY!

**ONLINE** registration available at [www.gscpa.org](http://www.gscpa.org)

**CALL** GSCPA CPE Department at 404-504-2985 or 800-330-8889, Opt. 3 to place a credit card order

**MAIL** your completed registration with credit card information or check made payable to The Georgia Society of CPAs to:

The Georgia Society of CPAs  
Six Concourse Parkway, Suite 800  
Atlanta, GA 30328