

Governmental Accounting & Auditing Conference

December 13, 2019

Event Codes: 13070,  LS13070

GSCPA Learning Center

Atlanta, Georgia



**The Georgia Society
of CPAs**

**The Georgia Society
of CPAs**



Six Concourse Parkway
Suite 800
Atlanta, GA 30328

**Governmental Accounting &
Auditing Conference**

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

Governmental Accounting & Auditing Conference

Friday, December 13, 2019 | Event Codes: 13070,  LS13070

GSCPA Learning Center | Atlanta, Georgia

CPE Credit: 8 hours of A&A

Financial professionals working for and with government entities are continually addressing changes. Be sure you are up-to-date and understand the recent issues that face federal, state, and local governments. Conference sessions focus on practical guidance and tips, including audit quality and efficiency factors.

FACILITY

The Georgia Society of CPAs Learning Center

Six Concourse Parkway, Suite 800
Atlanta, Ga. 30328
404-231-8676 | 800-330-8889

HOTEL

The Westin - Perimeter North

Seven Concourse Parkway NW, Atlanta, Ga. 30328
770-280-9860 | Website: bit.ly/WestinAtlantaGSCPA
Please mention GSCPA when making your reservation.

TASK FORCE

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

Suzanne Hatfield, CPA, *Cobb County School District, Marietta, Ga.*

Jacqueline Neubert, CGFM, CPA, CFE, *Georgia Department of Audits and Accounts, Atlanta, Ga.*

ATTEND VIRTUALLY

Live Stream Event Code: LS13070 | CPE Credit: 8 hours A&A

Live stream allows you to attend the conference from your home, office or anywhere you can access the internet. You view the sessions in real time as part of the audience and have interaction with other attendees via chat areas. All conference sessions will be live streamed.

For more information or to register, visit <http://bit.ly/Govt19LS> or call 404-504-2985 or 800-330-8889, Opt. 3.

PROGRAM SCHEDULE

7:15 - 8 a.m.

Registration and Continental Breakfast

8 - 8:05 a.m.

Welcome and Announcements

8:05 - 9:20 a.m.

A - Auditing Update: GAAS and GAGAS

Lynda Dennis, CPA, Ph.D., University of Central Florida, Orlando, Fla.

Receive an update on recently effective and issued audit standards from the Auditing Standards Board as well as the GAO and discuss changes to auditor independence resulting from recent AICPA and GAO activities.

9:20 - 9:30 a.m.

Networking Break

9:30 - 10:20 a.m.

B - Leases and Certain Disclosures Related to Debt: An Overview of GASBS 87 and 88

John Hulsey, MPA, CGFM, CPFO, Carl Vinson Institute of Government, Athens, Ga.

How a government accounts for its lease arrangements is changing. The current approach to classifying a lease as either “operating” or “capital” will no longer be relevant under the new lease standard. The new guidance establishes a uniform approach in accounting for lease arrangements based on the principle that all leases, are in substance, “financings.” Another “noteworthy” standard is GASBS 88, Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements. Receive an overview of how GASBS 87 and GASBS 88 impact financial statement preparation and reporting.

10:20 - 10:30 a.m.

Networking Break

10:30 - 11:45 a.m.

C - Internal Controls for State and Local Governments

Lynda Dennis, CPA, Ph.D., University of Central Florida, Orlando, Fla.

Effective internal control safeguards a government’s assets and provides the basis for consistent and reliable financial reporting. Discuss the COSO Framework with a deep dive into what governments need to consider within each element. Review how data analysis techniques and other technology

tools can integrate with a government’s system of internal control and real-world examples of what happens when a government’s internal control system fails.

11:45 a.m. - 12:45 p.m.

Lunch

12:45 - 2 p.m.

D - Identifying Management Objectives in Assessing Risk During the Audit Process

Tracy Arner, MEd, CPA, CPFO, Carl Vinson Institute of Government, Athens, Ga.

An important process in the review of internal controls is assessing risk associated with management objectives. Explore common management objectives in the payroll, cash receipts and cash disbursements transaction cycles. Also discuss common control activities that can be used to control these risks.

2 - 2:10 p.m.

Networking Break

2:10 - 3:25 p.m.

E - Lease Accounting Under GASB 87

Jennifer Booth, CPA, and Jason Parker, CPA LeaseQuery, Atlanta, Ga.

Understand the new governmental accounting standard, GASB 87, Leases through discussion that highlights changes from Legacy GASB lease accounting and discusses key terms within GASB 87. Also review the disclosure requirements under the new standard and walk through an example of accounting for a lease under GASB 87, from lease commencement to subsequent journal entries.

3:25 - 3:35 p.m.

Networking Break

3:35 - 4:25 p.m.

F - Legislative Update with the State Auditor

Greg Griffin, CPA, State Auditor, Georgia Department of Audits and Accounts, Atlanta, Ga.

Find out what is on the forefront of legislative matters and receive updates on future issues.

REGISTRATION

Event Code: 13070

Name MI Last Member #

Company/Firm Name

Address City State Zip

Phone Fax Email

Check here if registration includes a change of address:

PRICING INFORMATION

| | Members | Nonmembers | LIVE STREAM Members | LIVE STREAM Nonmembers |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Early Registration Fee by November 22 | <input type="checkbox"/> \$280 | <input type="checkbox"/> \$380 | <input type="checkbox"/> \$280 | <input type="checkbox"/> \$380 |
| Standard Registration Fee | <input type="checkbox"/> \$340 | <input type="checkbox"/> \$440 | <input type="checkbox"/> \$340 | <input type="checkbox"/> \$440 |
| Late Registration Fee after December 10 | <input type="checkbox"/> \$380 | <input type="checkbox"/> \$480 | <input type="checkbox"/> \$380 | <input type="checkbox"/> \$480 |

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.*

MATERIALS

This is a paperless conference and all materials will be available electronically as PDFs. Materials will be available to download in advance and participants will receive an email when they are available.

For more information on eMaterials visit: ematerials.gscpa.org.

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

- 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 or <http://bit.ly/Govt19>

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
Six Concourse Parkway, Suite 800
Atlanta, GA 30328