

100th
ANNIVERSARY

DOAA

Georgia Department
of Audits & Accounts

2023 GOVERNMENTAL ACCOUNTING & REPORTING ISSUES SEMINAR STATE AUDITOR TRAINING PROGRAM

September 18-19 Tifton, GA
October 25-26 Virtual Training
November 2-3 Virtual Training



Sponsored by
Georgia Department of Audits and Accounts

The Department of Audits and Accounts exists to provide independent, unbiased information and impactful recommendations to promote accountability and improve government.

Each year brings unique challenges and opportunities for our State Auditor Training Program this year will be no exception. We are pleased to be able to once again offer a hybrid training opportunity, so you can attend in person or virtually. We will be holding the in person sessions in Tifton at UGA Tifton Campus Conference Center, with a virtual option for anyone who is not able to join us in Tifton.

The seminars aims to provide valuable insights and knowledge to participants from both local governments and auditors. We hope you take advantage of this opportunity to enhance your skills and stay updated on the latest developments in governmental accounting and reporting.

This year's training agenda will include a variety of topics of relevance to your professional endeavors:

Featured Topics

- Overview of the DOAA Local Government Audit Review checklist
- Reporting Requirements and Program Updates - Department of Community Affairs
- Grant Programs Administered by CJCC's Justice Compliance Division including Accountability Courts and Juvenile Justice Programs
- GEMA - Use of 911 Non-Prepaid and Prepaid Wireless fees including annual auditing requirements
- GASB updates
- AICPA, GAO, and Single Audit Standards Update
- General Accounting and Auditing topics
- Earn up to 16 CPE Hours

Frank Crawford, president of Crawford & Associates, will be this year's primary speaker. Frank brings a wealth of practical experience to his training sessions, and we are very pleased to have him back this year. Joining him will be Chris Pembroke, partner at Crawford & Associates.

Other presenters are: DOAA, DCA, Criminal Justice Coordinating Council, Georgia Emergency Management and Homeland Security Agency.

CANCELLATIONS, REFUNDS & QUESTIONS

Credit Card Payment: If you paid by credit card, you may cancel your registration or make substitutions online at [Eventbrite](#).

Check Payment: If you paid with a check and would like to cancel your registration or send a substitute, please send a notification to Natasha Blum blum@audits.ga.gov, fax 404-657-5538, or by mail at Georgia Department of Audits and Accounts, 270 Washington Street, SW, Room 1-156, Atlanta, GA 30334.

Refunds: Registrants who fail to attend, cancel, or send a substitute are liable for the full registration fee. Substitution of a participant is encouraged over the cancellation. However, if you are unable to find a replacement for your registration and need a refund minus the \$35 cancellation fee, please contact Natasha Blum, blum@audits.ga.gov or 404-651-8891.

Program Complaint Resolution Policy: For additional information regarding administrative policies such as complaints or refunds, please contact our offices at 404-656-2180.

If you need special assistance or have questions concerning registration, please contact Jackie Neubert at neubertj@audits.ga.gov or 404-651-8938.

We welcome your suggestions and ideas for beneficial and interesting topics. Please send ideas and suggestions to the [State Auditor Training Program](#).

LEARNING OBJECTIVES

1. Identify and discuss common reporting errors and ways to avoid the errors.
2. Know the audit requirements associated with applying for a closing out State and Federal grant projects.
3. Be aware of recently implemented standards from the GASB and understand common implementation issues.

Level of Knowledge: Overview

Education of Experience Prerequisites: General understanding of governmental accounting and auditing standards as well as general knowledge of Georgia laws and regulations.

Advance Preparation and Prerequisites: No advance preparation required.

CPE: 16 credits have been recommended for attendance of all sessions offered. (Based on a 50-minute hour)

Fields of Study: 12 CPE credits of Auditing (Governmental) and 4 CPE credits of Accounting (Governmental)

Attendance Requirements for Full Credit:

- Group Live attendees must check in-and-out of each session attended.
- Group Internet-Based attendees check in-and-out of each session attended and submit verification codes as provided.

Delivery Methods: Group Live and Group Internet Based. All sessions include Q&A with group discussions and polling questions.

Program Refund Policy: Registrants who fail to attend, cancel, or send a substitute are liable for the full registration fee. Substitution of participant is encouraged over cancellation. Refunds will be given for cancellations, minus a \$35 cancellation fee. Substitutions are allowed and encouraged. Cancellation for the in-person session in September must be made 10 days in advance. For more information concerning refunds, program cancellation or other concerns, please contact Natasha Blum, blum@audits.ga.gov or 404-651-8891.

Program Complaint Resolution Policy: For additional information regarding administrative policies such as complaint and refund, please contact our office at 404-656-2180.

The Georgia Department of Audits and Accounts is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its web site: <https://www.nasbaregistry.org>.

National Registry Sponsor Number 144372

2023 Presenters



SUNILA BIRMINGHAM is a Senior II on the Financial Audits team of the Georgia Department of Audits and Accounts. She has been with the department for 15+ years. She performs desk reviews of audits and other financial reports of local governments within the State of Georgia that are required to be performed in accordance with Official Code of Georgia 36-81-7 and 50-8-38. She is also part of the team that audits the State of Georgia's Annual Comprehensive Financial Report.



FRANK CRAWFORD is President of Crawford & Associates, P.C., Certified Public Accountants, an accounting firm located in Oklahoma City, OK. The firm specializes in providing auditing, consulting and accounting services solely to governmental entities and is a member of the American Institute of Certified Public Accountants (AICPA) and the AICPA Government Audit Quality Center. Over the last 36 years, Frank, as President of Crawford & Associates, has provided a variety of audit and accounting services to all sizes and types of governmental entities, including financial statement audits and attestation services, non-attestation services such as financial statement preparation services, general accounting and advisory services, fraud investigations, internal control analysis, accounting policy and procedure development, outsourced internal auditing and internal monitoring, the development of management anti-fraud programs and controls, quality assurance reviews, training, and expert witness services.

MS. URSULA KELLEY is the supervisor for the Criminal Justice Coordinating Councils' Justice and Compliance Division. She has over 12 years of grants management experience working with both state and federal funds. She is tasked with helping her organization plan, implement grant programs, prepare budgets, administer funds, and track their progress. In 2019, she graduated from the University of Georgia's Carl Vinson Institute of Government Certified Public Managers Program. She serves as a funding expert for the state of Georgia's Accountability Court grant programs and works closely with the Council of Accountability Court Judges who provides a unified framework that promotes and improves the quality, accessibility and administration of Accountability Courts. In addition, she supports Division staff by managing the day-to-day responsibilities of the grants and fiscal process.



JACKSON LILLY has a master's degree in applied economics from Georgia State University focused in Environmental, Urban and Regional Economics. For the past 4 years he has held various research-oriented positions in the Department of Community Affairs and the Department of Economic Development working on programs involving local public finance, planning and economic development, and tourism.



ERIC MOODY is a Manager on the Financial Audits team of the Georgia Department of Audits and Accounts. Eric has been with the department for almost 18 years. He reviews annual audit reports of both nonprofit organizations that contract with the state and local governments, which include counties, consolidated governments, municipalities, other political subdivisions (local authorities), and regional commissions.



JACKIE NEUBERT is the Deputy Director of the Nonprofit and Local Government Audit Section of the Professional Standards and Practices Division of the Georgia Department of Audits and Accounts. In this position, Jackie helps to oversee a team that works to improve the financial reporting of approximately 800 Georgia local governments as well as approximately 500 nonprofit organizations that contract with the State of Georgia. Jackie has over 30 years of experience in governmental auditing and accounting.

She is a Certified Public Accountant (CPA) and a Certified Government Finance Manager (CGFM). Jackie is a member of the Georgia Society of CPAs and the AICPA. She has served as a member of the Governmental Accounting and Auditing Conference task force with the Georgia Society of CPAs. Jackie is a member of GFOA and is serving as a member of the GFOA Special Review Executive Committee. Jackie is also a member of the Atlanta Chapter of the Association of Government Accountants (AGA). She has served as Chapter President, Chapter Secretary, Chapter Treasurer and Chapter Accountability Officer. Jackie is currently serving as the Chapter Program and Education Officer of the Atlanta Chapter of AGA.



CHRIS PEMBROOK, MBA, CGAP, CPA, CRFAC is a Partner/Shareholder at Crawford & Associates, P.C., in Oklahoma City. The accounting firm is located in Oklahoma City, Oklahoma, and specializes in providing auditing, consulting, and accounting services solely to governmental entities. Prior to joining the firm, he served as the Chief Financial Officer of the Oklahoma Police Pension & Retirement System and the Deputy Director of the Local Government & Special Services Division of the Oklahoma State Auditor & Inspector's Office. He is currently serving as a committee member of the OSCPA Government Accounting & Auditing Committee and the AICPA Government Expert Panel, and also was selected to serve on the joint COSO-ACFE-AICPA Task Force for the development of the group's Fraud Risk Management Guide. Chris was selected as a 2016 Oklahoma Society Trailblazer, a designation by the OSCPA recognizing young CPAs that are helping the CPA profession blaze new and exciting trails for the future. Chris was also selected by the AICPA to participate in their Task Force for the development of the new Advanced Single Audit Certificate Program and was awarded the AICPA digital badge representing his status as an advanced single auditor.

ROBERT THORNTON is the Director of the Justice and Compliance Division at the Criminal Justice Coordinating Council where he has managed grants and worked with the Criminal Justice System for over 20 years. The division currently oversees \$30 million in Federal grants and another \$40 million in state funded grant programs. These grants support projects including drug task forces, accountability courts, law enforcement training and juvenile courts. As an attorney, Robert provides legal counsel to CJCC on topics ranging from grant compliance, employment law and contracts. Robert has also served as the Division Director of the State's Victim Compensation Program and was appointed by Governor Sonny Perdue as a member of the State's Commission on Family Violence. He has a BBA from the University of Georgia, a JD from Georgia State University College of Law and has been a member of the State Bar of Georgia since 2008.



CATHY FREDETTE is a Senior Auditor II on the Financial Audits team. She started at the Georgia Department of Audits and Accounts by performing financial audits of state agencies, colleges, and LEAs. She then joined the Professional Practices Division where she prepared the Georgia Lottery Report, Government Emergency Fund Report, state agency budget reports and reviewed LEA audit reports. In 2006, she began working with local government where she reviews the annual audit reports of local governments and nonprofit organizations.



ALEISHA RUCKER-WRIGHT began her public safety career as a 911 operator in 2008. Since her initial employment, she served as a 911 supervisor and a 911/IT specialist. During her last four years with Dawson County, she worked as their 911 Director. She currently serves as the Deputy Director for the Georgia Emergency Communications Authority, which aims to facilitate effective and efficient 911 operations across the State.

Aleisha earned a Bachelor of Science in Psychology from Georgia State University. She also holds a Master of Public Administration and a Master of Arts in Integrated Global Communication from Kennesaw State University. She holds certifications for a Basic Communication Officer, APCO's Certified Public-Safety Executive, NENA's Center Manager Certification Program, NENA's Emergency Number Professional, Emergency Medical Dispatch, Georgia 911 Directors' Academy, Georgia Crisis Intervention Training for 9-1-1, CALEA Public Safety Communications Accreditation Manager, POST-certified Instructor, Comprehensive Quality, and Disaster Operations in the Communications Center. She is a member of the American Society for Public Administration, the Association of Public-Safety Communications Officials, and the National Emergency Number Association.

Day One Sessions

7:30 A.M. – 8:30 A.M.

REGISTRATION

8:00 A.M. – 8:30 A.M.

CONTINENTAL BREAKFAST *(Tifton ONLY)*

8:30 A.M. – 8:35 A.M.

ANNOUNCEMENTS

SESSION A

8:35 A.M. - 9:25 A.M.

OVERVIEW OF THE DOAA LOCAL GOVERNMENTAL REVIEW CHECKLIST

Field of Study: Accounting (Governmental)

Presenters: Georgia Department of Audits and Accounts (DOAA) - Eric Moody, CPA, Jackie Neubert, CPA, CGFM, Cathy Fredette, CPA, and Sunila Birmingham

Description: The Department of Audits and Accounts' Review Checklist: What it is, What it can do, and What is new. A look at the DOAA checklist used for reviewing local government audit reports with discussions about the significance levels for citations, the authoritative and non-authoritative literature used for the citations, and the new items that have been added over the past year.

Minutes: 50

CPE: 1

9:25 A.M. – 9:30 A.M.

5 MINUTE BREAK

SESSION B

9:30 A.M. - 9:50 A.M.

REPORTING REQUIREMENTS AND PROGRAM UPDATES

Field of Study: Accounting (Governmental)

Presenters: Georgia Department of Community Affairs (DCA) - Jackson Lilly, Manager, Research & Geo-Analytics, Research and Data Analyst

Description: A review and update on programs in DCA's Office of Research and Geo-Analytics including the Report of Local Government Finance, Government Management Indicators Survey,

Authority Financial Reporting, Hotel-Motel Tax and Uniform Chart of Accounts. Understand which of DCA's survey programs affect certain funding opportunities as well as learn how hotel-motel tax spending and reporting requirements relate to a local government's audit.



9:50 A.M. – 10:00 A.M.

10 MINUTE BREAK

SESSION B *(cont.)*

10:00 A.M. - 10:30 A.M.

REPORTING REQUIREMENTS AND PROGRAM UPDATES *(cont.)*

Session B Total Minutes: 50
Session B Total CPE: 1

SESSION C

10:30 A.M. - 11:20 A.M.

INNOVATING CRIMINAL JUSTICE EMPOWERING VICTIMS

Field of Study: Accounting (Governmental)

Presenters: Criminal Justice Coordinating Council (CJCC) - Ursula Kelley, Supervisor, Grants and Policy Division and Robert Thornton

Description: An (Re)Introduction to the Criminal Justice Coordinating Council (CJCC) and the State & Federal Programs it Oversees. The CJCC financially and pro-grammatically supports innovative programs and services to improve criminal justice and empower victims in the State of Georgia. Detailed information and guidance will be provided on state grant programs administered by CJCC's Justice and Compliance Division (JCD) such as Accountability Courts and Juvenile Justice programs.

Minutes: 50
CPE: 1

SESSION D

11:20 A.M. - 12:10 A.M.

THE USE OF 911 NON-PREPAID WIRELESS FEES

Field of Study: Accounting (Governmental)

Presenters: Georgia Emergency Communications Authority of the Georgia Emergency Management and Homeland Security Agency (GEMA) - Aleisha Rucker-Wright, Deputy Executive Director

Description: This session will discuss the collection, disbursement, use and auditing of 911 fees in accordance with relevant state and federal statutes

and the regulations set forth by the Georgia Emergency Communications Authority.

Minutes: 50
CPE: 1

12:10 P.M. – 12:55 P.M.

LUNCH

SESSION E

12:55 P.M. - 1:45 P.M.

GASB UPDATE PART 1: WAIT, I THOUGHT WE WERE GETTING A BREAK?

Field of Study: Accounting (Governmental)

Presenters: Frank Crawford, CPA, President, Crawford & Associates and Chris Pembroke, CPA, Partner, Crawford & Associates

Description: Just when you thought it might be time for an implementation break, along comes a few more accounting principles to make you do some thinking. Specifically, GASBs 94 and 96 are coming into play, which brings the P3s to the forefront (Public-Private Partnerships or Public Partnerships), along GASB 96-SBITA, which is the equivalent of the GASB 87 leases standard, except for IT related contracts. In addition to GASB 94 and GASB 96, a few additional GASB statements will be covered, and of course a review of implementation challenges and mistakes of the implementation of GASB 87 leases standard. Don't miss Frank's discussion of his top 5 leases of all time!

1:45 P.M. – 1:50 P.M.

5 MINUTE BREAK

SESSION E *(cont.)*

1:50 P.M. - 2:40 P.M.

GASB UPDATE PART 1: WAIT, I THOUGHT WE WERE GETTING A BREAK? *(cont.)*

Session E Total Minutes: 200
Session E Total CPE: 4

4:35 P.M. – 4:40 P.M.

CLOSING REMARKS

Total: 400
50 Minutes per CPE: 8

Day Two Sessions

7:30 A.M. – 8:30 A.M.

REGISTRATION

8:00 A.M. – 8:30 A.M.

CONTINENTAL BREAKFAST *(Tifton ONLY)*

8:30 A.M. – 8:35 A.M.

ANNOUNCEMENTS

SESSION F

8:35 A.M. - 9:50 A.M.

GASB UPDATE PART 2: WAIT, I THOUGHT WE WERE GETTING A BREAK?

Field of Study: Accounting (Governmental)

Presenters: Frank Crawford, CPA, President, Crawford & Associates and Chris Pembrook, CPA, Partner, Crawford & Associates

Description: Just when you thought it might be time for an implementation break, along comes a few more accounting principles to make you do some thinking. Specifically, GASBs 94 and 96 are coming into play, which brings the P3s to the forefront (Public-Private Partnerships or Public Partnerships), along GASB 96-SBITA, which is the equivalent of the GASB 87 leases standard, except for IT related contracts. In addition to GASB 94 and GASB 96, a few additional GASB statements will be covered, and of course a review of implementation challenges and mistakes of the implementation of GASB 87 leases standard. Don't miss Frank's discussion of his top 5 leases of all time!

Minutes: 100
CPE: 2

9:50 A.M. – 10:00 A.M.

10 MINUTE BREAK

SESSION F *(cont.)*

10:00 A.M. - 10:25 A.M.

GASB UPDATE PART 2: WAIT, I THOUGHT WE WERE GETTING A BREAK? *(cont.)*

Session F Total Minutes: 100
Session F Total CPE: 2

10:25 A.M. – 10:30 A.M.

5 MINUTE BREAK

SESSION G

10:30 A.M. - 12:10 A.M.

THE "ACROSS THE BOARD" AUDITING STANDARDS UPDATE

Field of Study: Accounting (Governmental)

Presenters: Frank Crawford, CPA, President, Crawford & Associates and Chris Pembrook, CPA, Partner, Crawford & Associates

Description: This session will take a look at the current activities of the 3 main standard-setters, AICPA, GAO and OMB, and provide an update on any significant activities ongoing. Discussions will included, but not be limited to, recent AICPA standards on risk assessment, Yellow Book developments, and of course, that latest we've been hearing about Single Audit.

12:10 P.M. – 12:55 P.M.

LUNCH

SESSION G *(cont.)*

12:55 P.M. - 1:45 P.M.

THE "ACROSS THE BOARD" AUDITING STANDARDS UPDATE *(cont.)*

1:45 P.M. – 1:50 P.M.

5 MINUTE BREAK

SESSION G *(cont.)*

1:50 P.M. - 2:40 P.M.

THE "ACROSS THE BOARD" AUDITING STANDARDS UPDATE *(cont.)*

Session G Total Minutes: 200
Session G Total CPE: 4

2:40 P.M. – 2:50 P.M.

10 MINUTE BREAK

SESSION H

2:50 P.M. - 3:40 P.M.

GENERAL ACCOUNTING AND AUDITING TOPICS

Field of Study: Accounting (Governmental)

Presenters: Frank Crawford, CPA, President, Crawford & Associates and Chris Pembrook, CPA, Partner, Crawford & Associates

Description: In this session, we will be addressing a range of auditing and accounting topics, including, but not limited to, the recent PEEC Independence as it relates to compliance auditing, our interpretation of the recent NOCLAR SAS and what it means to practitioners, ESG (Environmental, Social and Governance) reporting and auditor considerations of such, along with several other topics. In addition, we will take a look at recent additions to the AICPA State and Local Government Audit Guide, and also review some of the newer GASB Implementation Guide questions and answers.



3:40 P.M. – 3:45 P.M.

5 MINUTE BREAK

SESSION H

3:45 P.M. - 4:35 P.M.

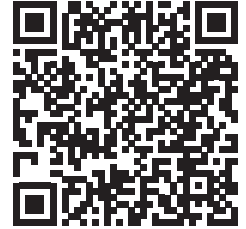
GENERAL ACCOUNTING AND AUDITING TOPICS *(cont.)*

Session H Total Minutes: 100
Session H Total CPE: 2

4:35 P.M. – 4:40 P.M.

CLOSING REMARKS

Total CPE Minutes: 400
CPE: 8



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