

2024 GOVERNMENTAL ACCOUNTING & REPORTING ISSUES SEMINAR

STATE AUDITOR TRAINING PROGRAM

October 16 & 17

Tifton, Georgia

Group Live Delivery Method

November 6 & 7

Group Internet-Based Delivery Method

November 12 & 13

Group Internet-Based Delivery Method



DOAA

Georgia Department
of Audits & Accounts

The Department of Audits & Accounts is committed to providing valuable insights to local government and audit professionals. Each year, we curate a selection of presentations for attendees of the Governmental Accounting and Issues Seminar within the State Auditor Training Program.

Each year brings unique challenges and opportunities for our State Auditor Training Program and this year will be no exception. We are pleased to be able to once again offer the training opportunity with a choice of delivery methods. You may choose to attend in-person (*Group Live Delivery Method*) or to attend virtually (*Group Internet-Based Delivery Method*). We will be holding the in-person session in Tifton at UGA Tifton Campus Conference Center. Two virtual sessions will be available as options for anyone who is not able to join us in Tifton.

The seminars aim 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

- Focused discussions on reporting issues from the DOAA Local Government Desk Review Team
- Georgia Environmental Finance Authority: GEFA Funding – Finance 101
- Department of Community Affairs (DCA) Research Reporting Requirements
- DOAA – 100% Equalized Adjusted Property Tax Digest (also known as the Sales Ratio Study)
- Georgia Geospatial Information Office – Visualization technologies are indispensable in government services
- By leveraging geospatial tools this will enhance accountability, planning, decision-making, economic development, citizen services, and public safety
- GASB, AICPA and GAO updates
- Updates of Audit Standards, Single Audit, and AICPA Quality Management Standards
- General Governmental Accounting and Auditing topics

Speakers include: DOAA, Department of Community Affairs, Georgia Environmental Finance Authority, Georgia Geospatial Information Office, and Crawford & Associates.

- 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.

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 at blum@audits.ga.gov or fax 404-657-5538, or by mail at Georgia Department of Audits & Accounts, 270 Washington Street, SW, Room 4-101, Atlanta, GA 30334.

Program Refund Policy: 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 at 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 Jackie Neubert at neubertj@audits.ga.gov or Natasha Blum at blum@audits.ga.gov or call 404-656-2180.

If you need special assistance or have questions concerning registration, please contact Jackie Neubert at neubertj@audits.ga.gov or call 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. Be aware of common reporting errors and know how to avoid the errors.
2. Know the audit requirements associated with applying for grants or loan programs as well as maintaining compliance with reporting requirements.
3. Understand what a sales ratio study is, why it is performed, and how to interpret the computation report.
4. Be aware of recently implemented standards from the GASB and the AICPA as well as 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: 8 CPE credits of Accounting (Governmental), 7 CPE credits of Auditing (Governmental), and 1 CPE Credit of Information Technology.

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.

National Registry Sponsor Number 144372



Georgia Department of Audits & 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 website: www.NASBARegistry.org.

SESSION DESCRIPTION

Each session is structured to provide practical, real-world insights into the unique challenges faced by accountants and auditors. Whether you're sharpening your expertise or preparing for new responsibilities, this program offers the tools and strategies necessary to ensure accuracy, accountability, and transparency in your work.

SESSION A

Training Day One

Focused Discussions on Reporting Issues From the DOAA Local Government Desk Review Team

Discussions will focus on common reporting issues cited during local government desk reviews. Focus areas will include auditor's reports, American Rescue Plan Act (ARPA) reporting, and lease reporting. This session will also highlight recent changes in immigration compliance reporting as well as the importance of the local government reporting noncompliance listing.

Field of Study: Accounting (Governmental)

50 CPE minutes / 1 CPE

SESSION B

Training Day One

GEFA Funding – Finance 101

We will discuss at a high level the underwriting process and the requirements of obtaining GEFA funding, i.e., importance of having audits and significance of the noncompliance list and how it affects eligibility of obtaining a loan from us.

Field of Study: Accounting (Governmental)

50 CPE minutes / 1 CPE

SESSION C

Training Day One

Joint Session: DCA Research Reporting Requirements and DOAA – 100% Equalized Adjusted Property Tax Digest (also Known as the Sales Ratio Study)

This session will begin by describing reporting requirements to DCA's Research Office such as certain survey programs affecting funding opportunities and how hotel-motel tax spending and reporting requirements relate to a local government's audit. Participants will learn about the relationship between DCA and the Uniform Chart of Accounts (UCOA). The second portion of the joint session will be discussions of the primary purpose of equalizing the property tax digest and its impact on school funding as well as other impacts on local governments. The goal of this portion is to provide an understanding of what a sales ratio study is, why it is performed and how to interpret the computation report.

Field of Study: Accounting (Governmental)

50 CPE minutes / 1 CPE

SESSION DESCRIPTION *(continued)*

SESSION D

Training Day One

ABSTRACT – Seeing is Believing – Visualization Technologies are Indispensable in Government Services

That's why visualization technologies—particularly geospatial tools—are indispensable in government services. Leveraging these technologies enhances accountability, planning, decision-making, economic development, citizen services, and public safety. Join us for an insightful session with the Georgia Geospatial Information Office, where we will explore the state's efforts to integrate geospatial technologies into government operations.

Field of Study: Information Technology
50 minutes or 1 CPE

SESSION E

Training Day One

GASB Update – 2024 Changes to GAAP Financial Reporting and Beyond

This session will focus on important changes in generally accepted accounting principles (GAAP) that are required to be implemented in 2024 for Georgia governments. Those financial reporting standards include day-two issues associated with leases, subscription-based information technology arrangements, and public private partnerships; accounting changes; and authoritative implementation guidance. In addition, recently issued standards on accounting changes and error corrections, compensated absences, risk disclosures, and the new financial reporting model improvements will be covered, with an emphasis on implementation planning. Finally, a status report will be provided on the Governmental Accounting Standards Board's current technical agenda, including revenue and expense recognition, infrastructure assets, and note disclosures.

Field of Study: Accounting (Governmental)
200 minutes or 4 CPE

SESSION F

Training Day Two

GASB Update – 2024 Changes to GAAP Financial Reporting and Beyond (conclusion)

This session will focus on important changes in generally accepted accounting principles (GAAP) that are required to be implemented in 2024 for Georgia governments. Those financial reporting standards include day-two issues associated with leases, subscription-based information technology arrangements, and public private partnerships; accounting changes; and authoritative implementation guidance. In addition, recently issued standards on accounting changes and error corrections, compensated absences, risk disclosures, and the new financial reporting model improvements will be covered, with an emphasis on implementation planning. Finally, a status report will be provided on the Governmental Accounting Standards Board's current technical agenda, including revenue and expense recognition, infrastructure assets, and note disclosures.

Field of Study: Accounting (Governmental)
50 minutes or 1 CPE

SESSION DESCRIPTION *(continued)*

SESSION F (continued)

Training Day Two

Single Audit Update - The Never-Ending Era of Pandemic Funding

In what seems to be an eternal cycle, the era of pandemic funding continues with not only new federal programs continuing to pop up related to new funding, but now proposed UG revisions are also in the works. In this short session, we will look at what's new, plus what's old but still being treated as new.

Field of Study: Auditing (Governmental)
75 CPE minutes / 1.5 CPE

SESSION F (continued)

Training Day Two

Audit Standards Update - So Much for the Idea of a Super SAS

Well, the days of having just one Statement on Auditing Standards (SAS) to follow are pretty much over, with 149 SASs now in play. This session will look at some of the more recent SAS issuances, but also look at recent updates regarding *Government Auditing Standards* (Yellow Book).

Field of Study: Auditing (Governmental)
75 CPE minutes / 1.5 CPE

SESSION G

Training Day Two

Audit Standards Update - So Much for the Idea of a Super SAS *(conclusion)*

Field of Study: Auditing (Governmental)
25 CPE minutes / .5 CPE

SESSION G (continued)

Training Day Two

Update on New AICPA Quality Management Standards

If you are a practitioner in public practice, it won't matter if you only do SAS work, SSARS work or SSAE work, these new standards will affect you. This session will take a closer look at the requirements for all practitioners performing work in public practice, and a review of the time deadlines for each required piece of the standards.

Field of Study: Auditing (Governmental)
100 CPE minutes / 2 CPE

SESSION DESCRIPTION *(continued)*

SESSION G (continued)

Training Day Two

Miscellaneous Topics of Interest

In this session, we will review any new or old items of interest in the governmental accounting and auditing profession that didn't exactly fit in any of the other sessions. We could take a closer look the accounting requirements for various account balances, such as capital assets, or for certain transaction classes, such as non-service revenues, along with a few others. Also, any hot topics in the accounting and auditing profession could be discussed here.

Field of Study: Auditing (Governmental)
75 CPE minutes / 1.5 CPE

SPEAKER'S BIOS

Each year, the Department of Audits and Accounts (DOAA) strives to include presentations with various topics to benefit participants from local governments and auditors.

Shelina Ali

With over 18 years of experience as a financial analyst at GEFA, Ali specializes in underwriting and has been a key member of a finance team managing over \$2 billion in federal and state loan portfolios. Her academic background includes an MBA in Finance and Business Risk Management from St. Mary's University, KS an MS in banking Financial Management from Boston University, MA, and a BBA in Finance and Computer Information System Management from Georgia State University, GA. She also holds certifications in Business Analytics from Cornell University, and currently working towards her AI (Artificial Intelligence) certificate course in finance.

In her current role at GEFA as a Senior Analyst, she is responsible for producing and presenting crucial financial reports, including Key Performance Indicators, variance reports, cash flow forecasts, and trend analyses, to high-level stakeholders such as the Legislature, Governor's Office, and GEFA Senior Management. She also excels in analyzing and interpreting quarterly financial variances, developing projections, and conducting credit analyses. Throughout her career, Ali has successfully managed and underwritten over 1,000+ state and federal-funded projects totaling \$1 billion.

Jack Brock

A Research and Data Analyst at the Georgia Department of Community Affairs, where he has been since June of 2023. He has Bachelor's degrees in Political Science and Economics, and a Master's of Public Administration from the University of Georgia. He oversees local government reporting requirements with the Office of Research.

Frank Crawford

President of Crawford & Associates, P.C., Certified Public Accountants, an accounting firm located in Oklahoma City, Oklahoma. 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 37 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.

Cassie Faulk

A graduate of Heart of Georgia Technical College with an Accounting Diploma. She is an Appraiser IV with the Georgia Department of Audits & Accounts, Sales Ratio Division, and has been with the department for 10 years. She previously served as a Chief Appraiser with 9 years in county Ad Valorem Appraisals.

Natalie Lee, GISP

Joined the Georgia Geospatial Information Office in 2020. As the *Geospatial Data Programs Manager*,

SPEAKER'S BIOS *(continued)*

she oversees projects that build critical data at the State scale. These datasets serve the mission of the Office to empower all levels of government to higher effectiveness, efficiency, and innovation through the coordination and use of geospatial data, standards, and technologies.

Natalie has enjoyed 14 years working with GIS in a variety of disciplines including floodplain mapping, conservation, transportation, and 911.

As an active member of the GIS community in Georgia, Natalie has served in the Georgia Geospatial Technology Advisory Committee (GeoTAC, formerly GISCC) as Data Frameworks Chair and lead of the NG9-1-1 Working Group and enjoys participation in organizations like GA Geospatial Association and NSGIC. In 2022 she was elected to serve on the board of the National States Geographic Information Council.

Susan Miller

Georgia's Geospatial Information Officer (or GIO), leads the state's *Geospatial Information Office* (Office/Team), whose role is to orchestrate bringing geospatial resources to bear for every level of government throughout the state. The Office partners with local, regional, and state's level government, along with federal agencies, and the private sector to facilitate its cross-cutting, interdisciplinary work. They strive to instill the value of data throughout Georgia government as the mission critical asset it is, and to successfully facilitate connections between people, organizations, data, and systems across multiple sectors, resulting in greater returns on any single investment in data and technologies.

Prior to joining the team in Georgia, Susan was the Director of a global GIS program for The Nature Conservancy, the world's largest conservation organization, where she led the design and implementation of organizational-wide geospatial strategies in support of approximately 3,500 GIS practitioners in 48 countries and all US States.

Susan's undergrad and graduate degrees focus on the application of geospatial sciences to solve complex problems facing our world today. She has served on many Boards, including Georgia Tech's Centre for GIS, the Society for Conservation GIS, as well as the National States Geographic Information Council (NSGIC), a group which advocates state interests on national geospatial policy and initiatives. She has received distinguished honors for her work in Georgia, including: a *Special Achievement Award* from Esri in 2021 for advancing the state's geospatial sciences and technology as a leader in the states data response efforts surrounding Covid-19; named one of the nation's *Top 50 Leaders in State Government and Information Technology* in 2019 for making state government more efficient and effective through the implementation of new technologies, as well as one of the *Top 50 Women in Technology* in the United States in 2018 for her dedication, excellence, and successful promotion of the use of technology from State Scoop; in 2017 she shared an *Innovation Award* for using technology to streamline the workflow of administering the US Federal Transportation Bill in Georgia from the National Association of Development Organizations; and in 2016 was awarded the *Outstanding Service Award* for advancing state and national geospatial technologies from NSGIC.

Eric Moody

Manager of the Nonprofit and Local Government Audit section of the Professional Standards and Practices Division of Georgia Department of Audits & Accounts. Eric has been with the Department for almost 19 years. He is a Certified Public Accountant (CPA). 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

Deputy Director of the Nonprofit and Local Government Audit Section of the Professional Standards and

SPEAKER'S BIOS *(continued)*

Practices Division of the Georgia Department of Audits & 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 serves as a member of the Governmental Accounting and Auditing Conference task force with the Georgia Society of CPAs. She is currently serving as a member-at-large on the GSCPA's Leadership Council. 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) and has served in many AGA Atlanta Chapter executive positions including Chapter President, Chapter Secretary, Chapter Treasurer, Chapter Accountability Officer as well as Chapter Program and Education Officer.

Chris Pembroke, MBA, CGAP, CPA, CRFAC

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.

Gerald Wade

In 2014, started his career with Georgia Environmental Finance Authority (GEFA) in the role of Financial Analyst. To date, Gerald has approximately three decades of industry experience in commercial finance, risk, portfolio, and asset management. His background includes extensive knowledge of lending theories and principles, municipality / infrastructure lending, commercial lending laws, contracts, and agreements.

Successful track record structuring commercial deals, identifying and mitigating operational, market, industry, and economic risks, ensuring the likelihood for satisfactory loan repayments.

Prior to GEFA, managed cash assets over \$8 billion for The Coca-Cola Company's European subsidiaries minimizing risks associated with foreign exchange rates, tax liabilities, currency depreciation, political and economic downturns, and exposure created by offshore cash balances.

In 1995, successfully completed the Bank of America formal Commercial Credit Training Program. Analyzed and underwrote commercial loans for various middle-market clients generating annual revenues between \$10 to \$500 million for all areas of the Commercial Bank including industrial, real estate, agriculture, construction, and new development.

In 1993, earned a Master of Business Administration (M.B.A.) from Hampton University, Hampton, VA.

In 1991, earned a Bachelor of Science in Marketing/Management from Southern University and A&M College, Baton Rouge, LA.

TRAINING SCHEDULE

Each session is structured to provide practical, real-world insights into the unique challenges faced by state auditors. Whether you're sharpening your expertise or preparing for new auditing responsibilities, this program offers the tools and strategies necessary to ensure accuracy, accountability, and transparency in your work.

DAY ONE

7:30 AM - 8:30 AM	REGISTRATION
8:00 AM - 8:30 AM	CONTINENTAL BREAKFAST (<i>Tifton ONLY</i>)
8:30 AM - 8:35 AM	ANNOUNCEMENTS
8:35 AM - 9:25 AM	SESSION A Focused Discussions on Reporting Issues From the DOAA Local Government Desk Review Team
9:25 AM - 10:15 AM	SESSION B GEFA Funding – Finance 101
10:15 AM - 10:30 AM	BREAK
10:30 AM - 11:20 AM	SESSION C Joint Session: DCA Research Reporting Requirements and DOAA – 100% Equalized Adjusted Property Tax Digest (also Known as the Sales Ratio Study)
11:20 AM - 12:10 PM	SESSION D ABSTRACT – Seeing is Believing – Visualization Technologies are Indispensable in Government Services
12:10 PM - 12:55 PM	LUNCH
12:55 PM - 2:35 PM	SESSION E GASB Update – 2024 Changes to GAAP Financial Reporting and Beyond
2:35 PM - 2:50 PM	BREAK
2:50 PM - 4:30 PM	SESSION E (CONINUED) GASB Update – 2024 Changes to GAAP Financial Reporting and Beyond
4:30 PM - 4:35 PM	CLOSING REMARKS

TRAINING SCHEDULE *(continued)*

DAY TWO

7:30 AM - 8:30 AM	REGISTRATION
8:00 AM - 8:30 AM	CONTINENTAL BREAKFAST <i>(Tifton ONLY)</i>
8:30 AM - 8:35 AM	ANNOUNCEMENTS
8:35 AM - 9:25 AM	SESSION F GASB Update – 2024 Changes to GAAP Financial Reporting and Beyond (conclusion)
9:25 AM - 10:15 AM	SESSION F <i>(continued)</i> Single Audit Update The Never-Ending Era of Pandemic Funding
10:15 AM - 10:30 AM	BREAK
10:30 AM - 10:55 AM	SESSION F <i>(continued)</i> Single Audit Update The Never-Ending Era of Pandemic Funding
10:55 AM - 12:10 PM	SESSION F <i>(continued)</i> Audit Standards Update So Much for the Idea of a Super SAS
12:10 PM - 12:55 PM	LUNCH
12:55 PM - 1:20 PM	SESSION G Audit Standards Update So Much for the Idea of a Super SAS (conclusion)
1:20 PM - 2:35 PM	SESSION G <i>(continued)</i> Update on New AICPA Quality Management Standards
2:35 PM - 2:50 PM	BREAK
2:50 PM - 3:15 PM	SESSION G <i>(continued)</i> Update on New AICPA Quality Management Standards (continued)
3:15 PM - 4:30 PM	SESSION G <i>(continued)</i> Miscellaneous Topics of Interest
4:30 PM - 4:35 PM	CLOSING REMARKS

UGA Campus Conference Center

Tifton, Georgia



Location & Directions

Tifton, a dynamic city with many activities for families and individuals, is strategically located in the geographic center of South Georgia at the crossroads of I-75, U.S. 319, U.S. 82 and U.S. Hwy 41.

The UGA Tifton Campus Conference Center is conveniently located near fun things to do and local lodging options, and is easily accessed from I-75 off of Exit 64 at the intersection of U.S. Hwy 41 N.

The UGA TCCC is only a one-hour drive from Albany, a two-hour drive from Macon or Tallahassee, and a three-hour drive from Atlanta, Athens, Savannah, Jacksonville and Montgomery.

UGA Tifton Campus Conference Center
15 RDC Road
Tifton, Georgia 31794

<https://ugatiftonconference.caes.uga.edu/>

Things to Do in Tifton

Local Attractions

Georgia Museum of Agriculture and Historic Village: A 95-acre 1890s farm and village, the Georgia Museum of Agriculture and Historic Village has costumed interpreters who explain about early life in the South.

Historic Downtown Tifton: Take a tour of The Myon, built in 1906 as the finest hotel south of Atlanta. Visit the Atlantic Coastline Artists Station or the Tifton Terminal Railway Museum. Explore the shops and unique dining options!

Tifton-Tift County Public Library: With a PINES library Card (which is used in almost every public library in Georgia) a visitor can check out new fiction, books on audiocassette or audio CD and then return the items at their home library. We also have wireless and wired internet access at no charge.

Wild Adventures Theme Park: A safari and water theme park located approximately one hour from Tifton off I-75, Exit 13.

Additional Activities

Other activities in Tifton and surrounding areas include:

Movies: AMC Classic Tifton 6
216 N. Virginia Ave., Tifton, GA
Phone: (229) 385-6568

Bowling: Tift County Lanes
105 Parkway Dr., Tifton, GA
Phone: (229) 386-0820

Golfing: The Golf Club of South Georgia
3922 U.S. Hwy 41 N., Tifton, GA
Phone: (229) 386-4653

Fishing: Paradise Public Fishing Area
Hwy 82 E. at Brookfield-Lenox Road, Enigma, GA
Phone: (229) 533-4792



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