

THE NEBRASKA SOCIETY OF CPAs' CONFERENCES

**28TH ANNUAL NEBRASKA
GOVERNMENTAL
ACCOUNTING & AUDITING
CONFERENCE
JUNE 23 & 24, 2009**

**14TH ANNUAL
NOT-FOR-PROFIT
ORGANIZATIONS'
CONFERENCE
JUNE 25, 2009**

Location

The Cornhusker Hotel, A Marriott Hotel
333 South 13th Street, Lincoln, Nebraska

CONFERENCE DETAILS

CPE CREDIT

The **28th Annual Nebraska Governmental Accounting & Auditing Conference** qualifies for **16 hours** of continuing professional education credit, of which **two hours will count towards the ethics requirement**, with the Nebraska Board of Public Accountancy.

The **14th Annual Nebraska Not-For-Profit Organizations' Conference** qualifies for **eight hours** of continuing professional education credit, of which **one hour will count towards the ethics requirement**, with the Nebraska Board of Public Accountancy.

PARKING

Parking is available at The Cornhusker Hotel and all City of Lincoln parking garages. Please bring your City of Lincoln parking garage ticket to the Conference at registration for validation. We only validate parking garage tickets for The Cornhusker Hotel and City of Lincoln parking garages.

*The **28th Annual Nebraska Governmental Accounting & Auditing Conference** was planned by members of the State and Local Governmental Accounting & Auditing Committee; Marcy J. Luth, Chairman.*

*The **14th Annual Nebraska Not-For-Profit Organizations' Conference** was planned by members of the Not-For-Profit Committee of the Nebraska Society of CPAs; Patrick A. Meyer, Chairman.*

SPECIFIC NEEDS

Please list any specific needs on your registration form and we will do our best to accommodate. Or, notify us by email (sheila@nescpa.org) or by phone (800) 642-6178 at least one week prior to the conference. Also, for your comfort, we suggest that you dress in layers to accommodate the hotel meeting rooms' varying temperatures.

HOTEL ACCOMMODATIONS

A block of sleeping rooms has been reserved at The Cornhusker for conference attendees at the special rate of **\$104** per night for a single or double. This block of rooms has been reserved under our name, The Nebraska Society of CPAs. All reservations must be received on or before **June 1, 2009**. Any reservations made after that date will be subject to availability and the hotel's guest room rates. **Reservations are made by calling The Cornhusker at (866) 706-7706 or (402) 474-7474.**

CONFERENCE REGISTRATION

Registration is available online on our website at www.nescpa.org or you can complete the registration form included in this newsletter.

The registration form for the **28th Annual Nebraska Governmental Accounting & Auditing Conference** is on page 7.

The registration form for the **14th Annual Nebraska Not-For-Profit Organizations' Conference** is on page 9.

PAYMENT

Payment can be made by one of the following:

- **Fax** a completed registration form with credit card information to the Society at (402) 476.8731.
- **Mail** a completed registration form with credit card information or check made payable to the Nebraska Society of CPAs, 635 S. 14th Street, Suite 330, Lincoln, NE 68508.

28TH ANNUAL NEBRASKA GOVERNMENTAL ACCOUNTING & AUDITING CONFERENCE JUNE 23 & 24, 2009

The Cornhusker Hotel, A Marriott Hotel
333 South 13th Street, Lincoln, Nebraska

Conference Fees: The fee covers all conference sessions, parking (See "Parking"), materials, lunch, continental breakfast and refreshment breaks. A \$25 late fee will be applied to registrations postmarked or faxed after June 13, 2009. Early registration is encouraged.

\$320 - Two Days Society Member

\$250 - One Day - Society Member

\$350 - Two Days Non-Society Member

Conference Agenda & Registration Form

16 Hours of CPE

TUESDAY, JUNE 23, 2009

- 7:30 am to 8:00 am Registration & Continental Breakfast
- 8:00 am to 9:45 am "GASB Update" – *Dr. William W. Holder, CPA*
- 10:00 am to 11:30 am "The Gap Hierarchy: Old Topics Revisted & Renewed" – *Dr. William W. Holder, CPA*
- 11:30 am to 12:30 pm Lunch
- 12:30 pm to 2:15 pm "OCBOA Financial Statements" – *Marcy Twyman, CPA*
- 2:15 pm to 3:30 pm **Breakout Sessions** - Please select one breakout session by filling in the circle (○).
 - "Common Oversights on Audit Documentation" – *Paul H. Koehler, CPA*
 - "School District Audits" – *Dana J. Weber, CPA & Russ Inbody*
 - "State Auditor's Issues" – *Mark Avery & Deann Haeffner, Nebraska's State Auditor's Office*
- 3:45 pm to 5:00 pm **Breakout Sessions** - Please select one breakout session by filling in the circle (○).
 - "Technical Single Audit Overview" – *Cassie Meschke, CPA*
 - "School District Audits" – *Dana J. Weber, CPA & Russ Inbody (repeat)*
 - "State Auditor's Issues" – *Mark Avery, CPA, & Deann Haeffner, CPA (repeat)*

WEDNESDAY, JUNE 24, 2009

- 7:30 am to 8:00 am Continental Breakfast
- 8:00 am to 9:00 am "An Update from the State Auditor's Office" – *Mike Foley, Nebraska State Auditor*
- 9:00 am to 10:15 am "AICPA – Current Challenges to the Profession" – *Dr. Lynford Graham, CPA*
- 10:30 am to 11:45 am "Is Clarity Clearer?" – *Dr. Lynford Graham, CPA*
- 11:45 am to 12:30 pm Lunch
- 12:30 pm to 1:45 pm "Auditing Standards Update" – *Paul H. Koehler, CPA*
- 2:00 pm to 3:45 pm "Ethically Speaking: What's Up With Governments?" – *D. Scot Loyd, CGFM, CPA*
- 3:45 pm Conference Adjourns



Attendee _____ Firm _____

Mailing Address Firm Home _____

Contact Name _____ Contact Number _____

Special Accommodations Needed: _____

Payment Information: Amount \$ _____ Check MasterCard Visa Expiration Date _____

Credit Card Number _____ CVV Code (on back of cc) _____

Print Card Holder's Name _____ Card Holder's Signature _____

Credit Card Billing Address, City, State & Zip _____

CONFERENCE SPEAKERS ARE LISTED ON THE REVERSE SIDE.

28th Annual Nebraska Governmental Accounting & Auditing Conference Speakers

MARK AVERY, CPA, is the Subdivision Audit Review Coordinator with the Nebraska Auditor of Public Accounts. He is responsible for the review of approximately 2,800 political subdivision audit reports and audit waiver requests, which are required to be filed with the Auditor's office.

DEANN HAEFFNER, CPA, Assistant Deputy State Auditor with the Nebraska Auditor of Public Accounts, is responsible for review of approximately 2,800 political subdivision budgets which are filed with the Auditor's office. She is also the County Coordinator.

MIKE FOLEY was elected Nebraska Auditor of Public Accounts in November 2006 and sworn into office on January 4, 2007. Prior to his election as Auditor, Mike served six years in the Nebraska Unicameral Legislature as the State Senator for the 29th District in Lincoln and served on the Legislature's Appropriations Committee, Judiciary Committee, and the Transportation and Telecommunications Committee. Mike is originally from Rochester, NY and received

DR. LYNFORD GRAHAM, a CPA with more than 25 years of public accounting experience in the audit practice and in national policy development groups is a consultant on professional accounting and auditing matters and author. Dr. Graham is a member of the American Institute of Certified Public Accountants ("AICPA"), and a recent past member of the Auditing Standards Board. He chaired the AICPA's Audit Risk Guide Task Force ("Assessing and Responding to Audit Risk in a Financial Statement Audit"), and was the US representative to the IAASB Materiality Task Force (ISA 320 and 450). Throughout his career he has maintained an active profile in the academic as well as the business commu-

his Bachelor of Science degree in 1976 from the State University of New York at Brockport and his Masters degree in Business Administration from Michigan State University in 1978. Prior to moving to Nebraska, Mike was the Director of Financial Analysis for the National Association of Regulatory Utility Commissioners in Washington, DC.



PAUL H. KOEHLER, CPA, of Lincoln is a Government/Nonprofit Services Specialist, providing auditing, training and consulting services to governmental and nonprofit organizations and pro-

DR. WILLIAM W. HOLDER, CPA, began his term as a member of the GASB effective July 1, 2000. Dr. Holder is the Ernst & Young Professor of Accounting at the University of Southern California. His professional activities include membership on the AICPA's Board of Directors and Council and its State and Local Government Committee. He also served as Chair of the American Accounting Association's Public Sector Section. Dr. Holder has conducted research and published extensively in the area of governmental financial reporting.

professionals nationwide. He is a member of the AICPA, the Nebraska Society of CPAs and is a past president of the Lincoln Chapter of the Association of Government Accountants. Koehler is the Nebraska Society's representative to the Mid-America Intergovernmental Audit Forum and is a current member and past Chairman of the Nebraska Society's State and Local Governmental Accounting and Auditing and Not-For-Profit Committees. A frequent speaker on not-for-profit and governmental topics throughout the country, he has been honored by the AICPA and the Nebraska Society for his outstanding skills as a discussion leader.

D. Scot Loyd, CGFM, CPA, a partner with the firm Swindoll, Janzen, Hawk & Loyd, LLC, of McPherson, Kansas, is partner in charge of a diversified governmental practice relating to states, counties, cities, schools and other miscellaneous government entities. He has also had extensive involvement in the AICPA's Ethics Division regulatory process as a Professional Ethics Executive Committee (PEEC) member, Technical Standards government subgroup Ad-Hoc committee member and an Ad-Hoc government ethics case reviewer. Loyd has also been a member or chaired many AICPA Task Forces and Committees. In addition, Scot co-authors books and publications with Michael A. Crawford.

CASSIE MESCHKE is a senior manager in KPMG's Audit practice in the Kansas City office. She has more than 9 years of experience serving local government and not-for-profit clients. Cassie has substantial experience managing and coordinating government financial statement engagements, including A-133 audits. She has served as the lead manager on large city and county audits (including enterprise fund and PFC audits) and related pension plans. Cassie has also provided subject matter knowledge and guidance on GASB pronouncements, internal controls testing, and GFOA reporting requirements.

DANA

J. WEBER, CPA, is a sole practitioner in Scottsbluff. He has over 30 years of public accounting experience. An active member of the Nebraska Society of CPAs, Weber is a past Chairman of the Nebraska Society's State and Local Governmental Accounting and Auditing Committee and is the author and discussion leader for the Nebraska Society's *Audits of Nebraska School Districts* CPE program. He is also a past president of the Nebraska Society's West Nebraska Chapter.

MARCY TWYMAN, CPA, is a managing partner at Crawford & Associates, P.C. in Oklahoma City, Oklahoma. Before coming to Crawford & Associates P.C., Marcy was Finance Director at the City of Guymon for 11 years. The City of Guymon was the first city in the United States to implement GASB 34. Twyman was key in the implementation of GASB 34 and has taught various classes and seminars on the subject. She is currently assisting the Governmental Accounting Standards Board in the standards setting process by participating in a task force.

RUSS INBODY has been with the Nebraska Department of Education for 32 years. He worked in the Special Education Office for 10 years as an accountant. He has been with the Office of School Finance and Organization Services for 21 years, serving as the Administrator for the past 11 years. In this capacity he assists local school district personnel, auditors, the Legislature, and others with school finance issues, and directs the activities involved with school organization and pupil transportation issues. Inbody has a Bachelor's Degree in Business Administration and a Master's Degree in Educational Administration from the University of Nebraska Lincoln.