

29TH ANNUAL NEBRASKA GOVERNMENTAL ACCOUNTING & AUDITING CONFERENCE JUNE 22 & 23, 2010

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 12, 2010. 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 22, 2010

- 7:30 am to 8:00 am Registration & Continental Breakfast
- 8:00 am to 9:45 am "GASB Update & The Benefits of Complying with GAAP" – *Lisa R. Parker, CPA*
- 10:00 am to 11:30 am "GASB 54 - Implementation & Other Issues Impacting Nebr. Local Government" – *Lisa R. Parker, CPA*
- 11:30 am to 12:15 pm Lunch
- 12:15 pm to 1:45 pm "Single Audit ARRA Affects on Local Governments" – *Patrick J. Cogley, CPA*
- 1:45 pm to 3:00 pm **Breakout Sessions** - Please select one breakout session by filling in the circle (○).
 - "Appropriate Disclosures for OCBOA/Special Purpose Fin. Statements" – *Michael A. Crawford, CPA*
 - "School District Audits" – *Dana J. Weber, CPA, & Russ Inbody*
 - "State Auditor's Office Issues" – *Mark Avery, CPA, & Deann Haeffner, CPA*
- 3:15 pm to 4:30 pm **Breakout Sessions** - Please select one breakout session by filling in the circle (○).
 - "Appropriate Discl. for OCBOA/Special Purpose Fin. Statements" – *Michael A. Crawford, CPA (repeat)*
 - "School District Audits" – *Dana J. Weber, CPA, & Russ Inbody (repeat)*
 - "State Auditor's Office Issues" – *Mark Avery, CPA, & Deann Haeffner, CPA (repeat)*

WEDNESDAY, JUNE 23, 2010

- 7:30 am to 8:00 am Continental Breakfast
- 8:00 am to 9:15 am "OCBOA/Special Purpose Frameworks & Special Purpose Reporting" – *Michael A. Crawford, CPA*
- 9:15 am to 10:30 am "Measuring & Communicating Governmental Fiscal Health and Sustainability" – *Michael A. Crawford, CPA*
- 10:45 am to 12:00 pm "Clarity Project, Including SAS 117 – Compliance Audits" – *James E. Brown, CPA*
- 12:00 pm to 12:45 pm Lunch
- 12:45 pm to 2:00 pm "Risk Assessment - Lessons Learned" – *James E. Brown, CPA*
- 2:15 pm to 3:55 pm "Ethics in Work and Life" – *Michael A. Crawford, CPA*
- 3:55 pm Conference Adjourns



Attendee _____ Firm _____

Mailing Address Firm Home _____

Contact Name _____ Contact Number/Email _____

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 _____

29th 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.

PATRICK COGLEY, CPA, is the Regional Inspector General for the U.S. Department of Health and Human Services (HHS), Office of Inspector General (OIG), Office of Audit Services in Kansas City. In this position, he supervises a staff of more than 85 auditors. He joined the HHS OIG in 1997 in Dallas, Texas. Prior to working with HHS, Cogley was an auditor with the United States General Accounting Office. He began his federal auditing career in 1987. He received the Bronze Medal for OAS' Outstanding Employee of the Year in 2001 and was also a recipient of the OIG's Cooperative Achievement Award in 2007 for his role in an audit of Tenet Healthcare which ultimately resulted in a \$900 million recovery. Cogley received his MBA from the University of Texas in 1993 and his BS in Accounting from Indiana University in 1986.

MICHAEL A. CRAWFORD, CPA, is Chairman Emeritus of Crawford & Associates, P.C., a CPA firm in Oklahoma City dedicated exclusively to the practice area of state and local government accounting and consulting. He is an internationally recognized expert and award-winning speaker and author on governmental accounting, auditing and financial management issues. Mike is a past President of the Oklahoma Society of CPAs, an inductee into the Oklahoma Accounting Hall of Fame and has authored numerous professional guides and practice aids on governmental accounting, auditing and ethics (including the AICPA's guide on *Applying OCBOA in State and Local Government Financial Statements*). He is a past Vice-Chairman of the Governmental Accounting Standards Advisory Council (GASAC), the national advisory group to the Governmental Accounting Standards Board (GASB). Mike is now retired from active practice and works part-time as an author, consultant and public speaker.

LISA R. PARKER, CPA, is a project manager with the **Governmental Accounting Standards Board** and is the lead project manager on both the service efforts and accomplishment reporting project and the economic condition reporting: fiscal sustainability project. Prior to joining the GASB, Lisa worked for Runyon Kersteen Ouellette CPAs, the Town of Old Orchard Beach, ME, as their Finance Director and interim Town Manager and the City of Saco, ME, as their Finance Director. She is also a member of the Association of Governmental Accountants, the AICPA and the Maine Society of CPAs and has served as their President. Parker also has previously served as President of the Maine Governmental Finance Officers Association, an Executive Board member of the New England Governmental Finance Officers Association and a member of a National GFOA standing committee. Lisa attended Boston College and the University of Southern Maine graduating with Magna Cum Laude honors and a Bachelors degree in Accounting.

DANA J. WEBER, CPA, is a sole practitioner practicing in Scottsbluff. He has worked in a variety of areas in public accounting since 1976. Dana is an active member of the Nebraska Society of CPAs; he 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.

As a partner in BKD's national office accounting & auditing department, **JAMES E. BROWN, CPA**, develops guidance on and consults with BKD personnel on accounting, auditing, attestation and professional ethics and licensing matters. Brown coordinates the firm's quality control with respect to the governmental and NFP organizations' industry and maintains liaison with the Governmental Accounting Standards Board (GASB) and U.S. General Accounting Office. He serves as a principal instructor for the firm's annual auditing and accounting update and government/not-for-profit accounting and auditing update courses. In addition, he is responsible for concurring review of many audit and attestation engagements. He is the former accounting and auditing director for BKD's southern Missouri offices. Jim has more than **30 years of public accounting experience** and is widely known for his expertise in auditing and attestation standards and accounting and auditing for governmental and not-for-profit organizations. He has co-authored articles on various auditing topics

published in the **Journal of Accountancy** and **The Practical Accountant**. Jim has served on the Auditing Standards Board and Board of Examiners for the AICPA. He has served on various GASB task forces, including the reporting model (GASB 34/35) and derivatives (GASB 53) task forces, and also is a member of Missouri Society of Certified Public Accountants. A graduate of Missouri Southern State University, Joplin, Jim served as an adjunct member of its accounting faculty.

DEANN HAEFFNER, CPA

is the Assistant Deputy State Auditor with the Nebraska Auditor of Public Accounts. She 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.

RUSS INBODY currently is the Administrator of Finance and Organizational Services within the Nebraska Department of Education. His duties include the internal budgeting and accounting functions as well as assisting local school district personnel, auditors, the Legislature and others with school finance issues. He also directs the activities involved with school organization and pupil transportation issues as well as directing the internal accounting, budgeting and all payment systems that provide funds to school districts and other educational entities. Inbody has a Bachelor's Degree in Business Admin. from the University of Nebraska and a Master's Degree in Educational Admin. from the University of Nebraska - Lincoln.

THE NEBRASKA SOCIETY OF CPAs' JUNE CONFERENCES

**29TH ANNUAL NEBRASKA
GOVERNMENTAL
ACCOUNTING & AUDITING
CONFERENCE
JUNE 22 & 23, 2010**

**15TH ANNUAL
NOT-FOR-PROFIT
ORGANIZATIONS'
CONFERENCE
JUNE 24, 2010**

Location

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

CONFERENCE DETAILS

CPE CREDIT

The **29th 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 **15th 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 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.

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 7, 2010**. 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.**

The **29th Annual Nebraska Governmental Accounting & Auditing Conference** was planned by members of the State and Local Governmental Accounting & Auditing Committee; Marcy J. Luth, Chairman.

The **15th Annual Nebraska Not-For-Profit Organizations' Conference** was planned by members of the Not-For-Profit Committee of the Nebraska Society of CPAs; Lorraine A. Egger, Chairman.

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 **29th Annual Nebraska Governmental Accounting & Auditing Conference** is on page 7.

The registration form for the **15th 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.