



2022 Seminar Schedule

Day One - Morning Sessions

7:30 - 8:30 A.M. **Registration**

8:30 - 8:35 A.M. **Announcements**

8:35 - 9:50 A.M.
Common Reporting Deficiencies

Georgia Department of Audits and Accounting – Local Government Review Team: Eric Moody, CPA, Cathy Fredette, Sunila Birmingham, and Jackie Neubert, CPA

(75 minutes) **Field of Study: Accounting (Governmental)**

Session Description:

- A look at the most common reporting deficiencies noted by DOAA related to GASB requirements and State law compliance.

9:50 - 10:00 A.M. **Break - 10 minutes**

10:00 - 10:50 A.M.
Review of Calculation of Net Investment in Capital Assets and Discussion of Components of TSPLOST Distribution Rates and Disclosing Transportation Expenditures

Georgia Department of Audits and Accounts – Reggie Beasley and Jackie Neubert, CPA

(50 minutes) **Field of Study: Accounting (Governmental)**

Session Description:

- This session will include a review of calculation of Net Investment in Capital Assets (NICA). Also, in this session components and calculation of TSPLOST distribution rates will be disclosed along with disclosure of transportation expenditures.

10:50 - 10:55 A.M. **Break - 5 minutes**

10:55 - 12:10 P.M.
Georgia Department of Community Affairs Compliance Panel

Georgia Department of Community Affairs – Kimberly Carter, Community Finance Division, Director; Jackson Lilly, Research and Data Analyst; and Juli Yoder, Planning Manager

(75 minutes) **Field of Study: Accounting (Governmental)**

Session Description:

- High-level overview of the role and responsibilities of local governments that plan to assess and collect or modify the imposition of a Hotel-Motel Excise Tax (HMT), as well as a discussion regarding contracts with Destination Marketing Organizations (DMOs) and the reporting of expenses in accordance with state law including Short-Term Vacation Rental (STVR) and other changes to statute.
- Department of Community Affairs offers a wide variety of grant and loan programs to assist communities in building or furthering community and economic development projects. As with most State and Federal dollars, audit requirements are a part of the review process either upon application or after an award. This portion of the session will highlight the audit requirements as it relates to grant and local programs administered by DCA.
- Outline of a couple of DCA's most often asked about statutory reporting forms for local governments and authorities, including the consolidated Annual Authority Registration and Finance (AARF) Report, Debt Issuance Reports, and the Report of Local Government Finances (RLGF). This section will discuss some of the restrictions surrounding various tax collections and proper management practices, as well as review the RLGF and guidance provided in the Uniform Chart of Accounts (UCOA).

12:10 - 12:55 P.M. **Lunch - 45 minutes**

Day One - Afternoon Sessions

12:55 - 1:45 P.M.
GASB Leases, Including Case Studies

Chris Pembrook, CPA, Partner, Crawford & Associates, P.C.

(50 mins) **Field of Study: Accounting (Governmental)**



2022 Seminar Schedule

Day One - Afternoon Sessions (cont.)

(cont.)

Session Description:

- It's finally time, the leases standard is here. Hopefully, you've started the process of implementing GASB 87. However, for those of you waiting until the last second, we will cover a couple of different common case studies using a leases spreadsheet to help sort it all out. In addition, we will link in standards (GASBs 94 and 96) that are similar to the lease standard into the discussion.

1:45 - 1:50 P.M. Break - 5 minutes

1:50 - 2:40 P.M.

GASB Leases, Including Case Studies (cont.)

Chris Pembrook, CPA, Partner, Crawford & Associates, P.C.

(50 minutes) **Field of Study:** Accounting (Governmental)

2:40 - 2:50 P.M. Break - 10 minutes

2:50 - 3:40 P.M.

GASB Leases, Including Case Studies (cont.)

Chris Pembrook, CPA, Partner, Crawford & Associates, P.C.

(50 minutes) **Field of Study:** Accounting (Governmental)

3:40 - 3:45 P.M. Break - 5 minutes

3:45 - 4:35 P.M.

GASB Leases, Including Case Studies (cont.)

Chris Pembrook, CPA, Partner, Crawford & Associates, P.C.

(50 minutes) **Field of Study:** Accounting (Governmental)

4:35 - 4:40 P.M. DOAA Closing Remarks

CPE Minutes Total 400

50 Minutes per CPE 8

Day Two - Morning Sessions

7:30 - 8:30 A.M. Registration

8:30 - 8:35 A.M. Announcements

8:35 - 9:50 A.M.

GASB Update

Chris Pembrook, CPA, Partner, Crawford & Associates, P.C.

(75 minutes) **Field of Study:** Accounting (Governmental)

Session Description:

- Update significant GASB standards in play now or on the horizon reporting deficiencies noted by DOAA related to GASB requirements and State law compliance.

9:50 - 10:00 A.M. Break - 10 minutes

10:00 - 10:50 A.M.

GASB Update (cont.)

Chris Pembrook, CPA, Partner, Crawford & Associates, P.C.

(50 minutes) **Field of Study:** Accounting (Governmental)

10:50 - 10:55 A.M. Break - 5 minutes

10:55 - 12:10 P.M.

GASB Update (cont.)

Chris Pembrook, CPA, Partner, Crawford & Associates, P.C.

(75 minutes) **Field of Study:** Accounting (Governmental)

12:10 - 12:55 P.M. Lunch - 45 minutes



2022 Seminar Schedule

Day Two - Afternoon Sessions

12:55 - 1:45 P.M.
General Auditing Issues

Chris Pembrook, CPA, Partner, Crawford & Associates, P.C.

(50 minutes) **Field of Study:** Accounting (Governmental)

Session Description:

- Discussion of general auditing issues.

1:45 - 1:50 P.M. Break - 5 minutes

1:50 - 2:40 P.M.
AICPA, GAO and Single Audit Update

Chris Pembrook, Partner, Crawford & Associates, P.C.

(50 minutes) **Field of Study:** Accounting (Governmental)

Session Description:

- The new reporting standards are now in play (SASs 134-140). Have you updated your audit report language yet? In addition, SAS 142 on redefining audit evidence is out, but what does it really mean? SASs 143-145, dealing with a myriad of topics including auditing accounting estimates, the use of specialists and everybody's favorite, risk assessment, are also now out. This session will touch on all these, and also include an update on the GAO's Government Auditing Standards (Yellow Book). Lastly, we will cover the most recent developments with the Single Audit standards and Uniform Guidance, including unique CARES and ARPA funding matters.

2:40 - 2:50 P.M. Break - 10 minutes

2:50 - 3:40 P.M.
AICPA, GAO and Single Audit Update (cont.)

Chris Pembrook, CPA, Partner, Crawford & Associates, P.C.

(50 minutes) **Field of Study:** Accounting (Governmental)

3:40 - 3:45 P.M. Break - 5 minutes

3:45 - 4:35 P.M.
AICPA, GAO and Single Audit Update (cont.)

Chris Pembrook, CPA, Partner, Crawford & Associates, P.C.

(50 minutes) **Field of Study:** Accounting (Governmental)

4:35 - 4:40 P.M. DOAA Closing Remarks

CPE Minutes Total	400
50 Minutes per CPE	8