

DOAA STATE AUDITOR TRAINING PROGRAM			
2025 LOCAL GOVERNMENT ACCOUNTING AND REPORTING ISSUES SEMINAR			
DRAFT AGENDA			
Eastern Time	Minutes/CPE Credits/Field of Study	Presenter	Session Title/Description
Day 1			
7:30am-8:30am	60 minutes		Registration; In-Person - Macon Continental Breakfast
8:30am-8:35am	5 minutes	DOAA	Announcements
8:35am-9:25am	50 minutes/1 CPE Field of Study: Accounting/Governmental	Georgia Department of Audits and Accounts (DOAA) - Professional Standards and Practices Division - Nonprofit and Local Government Team - Eric Moody, CPA and Jackie Neubert, CPA, CGFM	Session A - Annual Local Government Audit Reports: How Your Audit Report Relates to the Performance of DOAA Desk Reviews as well as Compliance Status and Eligibility for State Funds This session will focus on performance of desk reviews of audit reports submitted to DOAA. Focus areas will include recent changes to the local government audit report desk review checklist, definition of significance levels noted in the review checklist and summary of the 2025 Report of Local Retirement Systems. This session will also highlight DOAA's Local Compliance Dashboard with discussions of the features such as reporting requirements, noncompliance status, and eligibility status for state funds.
9:25am-10:15am	50 minutes/1 CPE Field of Study: Accounting/Governmental	Department of Community Affairs (DCA)- Jack Brock	Session B - Research Reporting Requirements Discussion will begin by describing reporting requirements to DCA's Research Office such as certain survey programs affecting funding opportunities and how the reporting requirements relate to a local government's audit. The reporting requirements described will include the Report of Local Government Finance (RLGF), Government Management Indicators Survey (GOMI), Authority Financial Reporting, Hotel-Motel Tax, and the relationship between DCA and the Uniform Chart of Accounts (UCOA).
10:15am-10:30am	15 minutes	break	
10:30am-11:20am	50 minutes/1 CPE Field of Study: Business Law (Governmental)	Joint Session: Georgia Department of Audits and Accounts (DOAA) - Professional Standards and Practices Division (PSPD) - Nonprofit and Local Government Team (NPLG) - Eric Moody, CPA & Jackie Neubert, CPA, CGFM / (ACCG)'s Office - Dante	Session C - Georgia Legislative Updates related to Counties and Municipalities This session will focus on the 2024 and 2025 Legislative Updates for the State of Georgia that applies to Counties and Municipalities with an emphasis on House Bill 581 from 2024 Legislative Session and House Bill 244 from 2025 Legislative Session.
11:20am-12:10pm	50 minutes/1 CPE Field of Study: Accounting (Governmental)	Georgia Department of Audits and Accounts (DOAA) - Sales Ratio Division (SRD) - Cassie Faulk & Denise Medlin	Session D - 100% Equalized Adjusted Property Tax Digest (Sales Ratio Study) This 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, how to interpret the computation report, and recent study design changes in response to legislation.
12:10pm - 12:55pm	45 minutes	lunch	
12:55pm - 2:35pm	100 minutes/2 CPE Field of Study: Accounting (Governmental)	Frank Crawford, CPA, President, Crawford & Associates and Chris Pembrook, CPA, Partner, Crawford & Associates	Session E - GASB Update This session will focus on important changes in generally accepted accounting principles (GAAP) that are required to be implemented in 2025 for Georgia governments. Those accounting and financial reporting standards include authoritative guidance that is first effective for fiscal years ending June 30, 2025. In addition, recently issued standards will be covered, what an emphasis on implementation planning. Finally, a status report will be provided on GASB's current technical agenda.
2:35pm - 2:50pm	15 minutes	break	
2:50pm-4:30pm	100 minutes/2 CPE Field of Study: Accounting (Governmental)	Frank Crawford, CPA, President, Crawford & Associates and Chris Pembrook, CPA, Partner, Crawford & Associates	Session E - GASB Update (continued) This session will focus on important changes in generally accepted accounting principles (GAAP) that are required to be implemented in 2025 for Georgia governments. Those accounting and financial reporting standards include authoritative guidance that is first effective for fiscal years ending June 30, 2025. In addition, recently issued standards will be covered, what an emphasis on implementation planning. Finally, a status report will be provided on GASB's current technical agenda.

4:30pm - 4:35pm		DOAA-PSPD NPLG	Closing Remarks
Day 2			
7:30am-8:30am	60 minutes		Registration; In-Person - Macon Continental Breakfast
8:30am-8:35am	5 minutes	DOAA	Announcements

8:35am- 9:00am	25 minutes/0.5 CPE Field of Study: Accounting (Governmental)	Frank Crawford, CPA, President, Crawford & Associates and Chris Pembrook, CPA, Partner, Crawford & Associates	Session E - GASB Update (continued) This session will focus on important changes in generally accepted accounting principles (GAAP) that are required to be implemented in 2025 for Georgia governments. Those accounting and financial reporting standards include authoritative guidance that is first effective for fiscal years ending June 30, 2025. In addition, recently issued standards will be covered, what an emphasis on implementation planning. Finally, a status report will be provided on GASB's current technical agenda.
9:00am-10:15am	75 minutes/1.5 CPE Field of Study: Auditing (Governmental)	Frank Crawford, CPA, President, Crawford & Associates and Chris Pembrook, CPA, Partner, Crawford & Associates	Session F - SAS 145 and Risk Assessment SAS 145 on risk assessment continues to be a hot topic as practitioners implement the standard's new requirements. This session will revisit the risk assessment process, with a focus on what "understanding the entity and the environment in which the entity operates" really means, and how the auditor can use that understanding to their advantage.
10:15am-10:30am	15 minutes	break	
10:30am-11:20am	50 minutes/1 CPE Field of Study: Auditing (Governmental)	Frank Crawford, CPA, President, Crawford & Associates and Chris Pembrook, CPA, Partner, Crawford & Associates	Session G - Yellow Book/GAGAS Update This session will provide an overview of the latest updates to the Yellow Book (Generally Accepted Government Auditing Standards), highlighting key changes and their impact on auditors. We will discuss revised independence requirements, quality control updates, and reporting considerations to ensure compliance with the new standards. Attendees will gain insights into the best practices for implementing these changes in their audits. This will be a focused discussion to stay informed and top assist auditors in maintaining audit excellence.
11:20am-12:10pm	50 minutes/1 CPE Field of Study: Auditing (Governmental)	Frank Crawford, CPA, President, Crawford & Associates and Chris Pembrook, CPA, Partner, Crawford & Associates	Session H - Single Audit/Uniform Guidance Update This session will cover key updates to the Uniform Guidance and Single Audit requirements, ensuring compliance with the latest federal regulations. We will discuss changes affecting audit planning, risk assessment, and reporting, along with common challenges and best practices. Participants will gain insights into recent OMB updates, agency specific guidance, and strategies for efficient audit execution. This session will ensure you stay informed on the evolving single audit landscape and its impact on grant recipients and auditors.
12:10pm - 12:55pm	45 minutes	lunch	
12:55pm - 1:45pm	50 minutes/1 CPE Field of Study: Auditing (Governmental)	Panel: Charles B. Hall, CPA, CFE, Macc, with CPA Hall Talk, LLC and Georgia Department of Audits and Accounts (DOAA) - Professional Standards and Practices Division - Nonprofit and Local Government Team - Eric Moody, CPA and Jackie Neubert, CPA, CGFM	Session J - Common Audit Findings for Counties & Municipalities Panel This panel will focus on common audit findings noted for Georgia counties and municipalities. The discussions will include why some findings are reported and others are not reported. Audit failure exists when the auditor issues an unmodified opinion, but material misstatements are present. In light of audit failure potential, some findings (e.g., expenditures in excess of budget) should be reported, but they are of lesser importance than others (\$2 million was stolen due to material weakness in controls). From an auditor's perspective, the more important findings will be those that affect audit planning and performance, such as material weaknesses in controls, noncompliance with grants, or misuse of SPLOST funds. Why? Because audit failure can occur with these. Some findings are just things auditors note while performing the engagement (e.g., deposits are not made daily), but they don't impact the audit opinion. If material weaknesses exist, but the auditor does not respond to those in planning and performing the audit, material misstatements might be missed (e.g., material theft). Or if the government fails to detect material grant noncompliance and this goes undetected, the auditor might issue an unmodified opinion, but the numbers could be materially misstated.

1:45pm-2:35pm	50 minutes/1 CPE Field of Study: Auditing (Governmental)	Charles B. Hall, CPA, CFE, Macc, with CPA Hall Talk, LLC	Session K - Important Considerations Affecting Audit Opinions: Control Weaknesses Noted During Risk Assessment This session will focus on how the more important considerations affect the audit opinion, including control weaknesses noted during the risk assessment (i.e., walkthroughs of controls). Auditors should look at prior-year Yellow Book and Single Audit findings (e.g., control weaknesses) as they plan the current-year engagement; if those weaknesses are still present, they might allow material misstatements. Consequently, prior-year findings should be considered early. However, many auditors don't look at them until the end of the audit, when they are creating the report. Often, prior-year weaknesses continue into the next year because the government makes no changes.
2:35pm - 2:50pm	15 minutes	break	
2:50pm-3:40pm	50 minutes/1 CPE Field of Study: Auditing (Governmental)	Charles B. Hall, CPA, CFE, Macc, with CPA Hall Talk, LLC	Session K - Important Considerations Affecting Audit Opinions: Control Weaknesses Noted During Risk Assessment (continued) This session will focus on how the more important considerations affect the audit opinion, including control weaknesses noted during the risk assessment (i.e., walkthroughs of controls). Auditors should look at prior-year Yellow Book and Single Audit findings (e.g., control weaknesses) as they plan the current-year engagement; if those weaknesses are still present, they might allow material misstatements. Consequently, prior-year findings should be considered early. However, many auditors don't look at them until the end of the audit, when they are creating the report. Often, prior-year weaknesses continue into the next year because the government makes no changes.
3:40pm - 4:30pm	50 minutes/1 CPE Field of Study: Auditing (Governmental)	Georgia Department of Audits and Accounts (DOAA) - Professional Standards and Practices Division - Nonprofit and Local Government Team - Eric Moody, CPA and Jackie Neubert, CPA, CGFM and Charles B. Hall, CPA, CFE, Macc, with CPA Hall Talk, LLC	Session L - Common Reporting Issues for Counties and Municipalities Panel This panel will focus on common reporting issues noted during the desk reviews of local government audit reports. Some of the reporting issues may relate to audit findings discussed in the common audit findings panel. The panel will discuss possible solutions for noted problems, whether audit findings or reporting issues. The discussions will also summarize the significance level rating in the desk review checklist.
4:30pm - 4:35pm		DOAA-PSPD NPLG	Closing Remarks

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Fields of Study:	Accounting (Governmental), Auditing (Governmental), and Business Law (Governmental).
CPE Credits:	16 maximum credits.
Attendance Requirements:	In order to obtain CPE credits for the In-Person event, participants must check in and out of Conferences io each day. In order to obtain CPE credit for the virtual event, participants must check in and out of Conferences io each day and submit attendance verification codes provided during each session.
Cancellations, Refunds, and Complaints:	<p>Credit Card Payment: If you paid by credit card, you may cancel your registration or make substitutions online at Eventbrite.</p> <p>Check Payment: If you paid with a check and would like to cancel your registration, or send a substitute, please send a notification 14 days in advance of the program date to DOAA either by email at DOAASATP@audits.ga.gov, or by mail at Georgia Department of Audits and Accounts, 270 Washington Street, SW, Room 4-101, Atlanta, GA 30334.</p> <p>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 cancellation. Refunds will be given for cancellations by pre-approval from DOAA, minus a \$35 cancellation fee. Cancellation for the in-person session in September must be made 14 business days in advance. Cancellation for the virtual sessions must be made 7 business days in advance. For more information concerning refunds, program cancellation, or concerns please contact Summer Stephens by email at DOAASATP@audits.ga.gov or by phone at 601-669-2008.</p>
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