

# 2025 STATE AUDITOR TRAINING PROGRAM

September 24 - 25

**Macon, Georgia**  
Group Live Delivery Method

October 22 - 23

Group Internet-Based Delivery  
Method

November 12 - 13

Group Internet-Based Delivery  
Method



The Georgia Department of Audits and Accounts (DOAA) is pleased to present the 2025 Local Governmental Accounting and Reporting Issues Seminar. DOAA is committed to providing valuable insights to local government and audit professionals. We curate a selection of presentations for attendees of the Local Governmental Accounting and Reporting 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 offering this training opportunity with two choices of delivery methods. You may choose to attend In-Person (Group Live Delivery Method) or Virtually (Group Internet-Based Delivery Method). We will be holding the In-Person session at Middle Georgia State University in Macon, Georgia. The two Virtual sessions will be available for anyone who is unable to join us for the In-Person session.

The Local Governmental Accounting and Reporting Issues Seminar aims to provide valuable insights and knowledge to participants from local governments, as well as the auditors of those entities. We hope you will take advantage of this opportunity to enhance your government financial skills and stay updated with the latest developments in governmental accounting and reporting. This year's seminar agenda will include a variety of topics of relevance to your professional endeavors.

## Featured Topics

- Focused panel discussions on general governmental accounting and reporting issues from the DOAA Local Government Desk Review Team
- Department of Community Affairs (DCA) Research Reporting Requirements
- Georgia Legislative Updates with DOAA and Alicia Vaughn with Association of County Commissioners of Georgia
- DOAA Sales Ratio Team – 100% Equalized Adjusted Property Tax Digest (also known as the Sales Ratio Study)
- Crawford and Associates with Frank Crawford and Chris Pembroke - GASB, AICPA, and GAO updates; Updates of Audit Standards, Single Audit, Yellow Book, and AICPA Quality Management Standards \*David Bean will be joining as a special guest exclusively in Macon\*
- CPA Hall Talk with Charles Hall- Georgia Counties and Municipalities Common Findings and Issues; Control Weaknesses Noted During Risk Assessment

## Registration and General Information

**In-Person Session:** \$259 - \*Limited Seating\* offered September 24 - 25, 2025, at Middle Georgia State University in Macon, Georgia. This includes a CPE certificate, electronic training materials, breakfast, and lunch each day. You will receive an email containing all pertinent information, including a parking pass and electronic training materials, three business days before the program date.

**Virtual Sessions:** \$239 - offered either October 22 - 23, 2025, or November 12 - 13, 2025. This includes a CPE certificate and electronic training materials. You will receive a log-in link with the electronic training materials and registration information three business days before the program date.

Must register online at Eventbrite - [2025DOAASATP.eventbrite.com](https://2025DOAASATP.eventbrite.com)

**Pay by mail via Check:** Payment by check must be pre-approved by DOAA. To arrange approval of payment by check email [DOAASATP@audits.ga.gov](mailto:DOAASATP@audits.ga.gov). All checks can be made out to the Georgia Department of Audits and Accounts, and mailed with the completed registration form to Kelsey Ng, 270 Washington Street, SW, Room 4-101, Atlanta, GA 30334. For more information concerning registration please contact Summer Stephens by email at [DOAASATP@audits.ga.gov](mailto:DOAASATP@audits.ga.gov) or by phone at 404-657-5108.



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](http://www.NASBARegistry.org). Georgia DOAA National Registry Sponsor Number 144372

## Cancellations, Refunds, and 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 14 days in advance of program date to DOAA either by email at [DOAASATP@audits.ga.gov](mailto:DOAASATP@audits.ga.gov), or by mail at Georgia Department of Audits and 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 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 other concerns, please contact Summer Stephens at [DOAASATP@audits.ga.gov](mailto:DOAASATP@audits.ga.gov) or 404-657-5108.

**Program Complaint Resolution Policy:** For additional information regarding administrative policies such as complaints or special assistance please contact Jackie Neubert at [neubertj@audits.ga.gov](mailto:neubertj@audits.ga.gov) or Summer Stephens by email at [DOAASATP@audits.ga.gov](mailto:DOAASATP@audits.ga.gov) or call 404-657-5108.

We welcome your suggestions and ideas for beneficial and interesting topics. Please complete the Overall Program Evaluation that will be requested at the conclusion of your program. We will use those responses in preparation for future State Auditor Training Program events.

## Continuing Professional Education

### Learning Objectives:

- Understand the definitions of significance levels noted in desk review results letters and how they relate to compliance status and eligibility for state grant funds.
- Understand what a sales ratio study is, why it is performed, how to interpret the computation report, and how each local government agency impacts the results.
- Be aware of the latest updates of auditing standards, Generally Accepted Government Auditing Standards (Yellow Book), and Uniform Guidance and Single Audit requirements.
- Be aware of important changes with GASB such as pronouncements in effect as well as a status report on GASB's current technical agenda.
- Be aware of the reasons why some findings are reported by the auditor and others are not reported.
- Understand the types of reporting issues that may relate to audit findings and possible solutions for problems.
- Be aware of how the more important considerations, including control weaknesses, are noted during risk assessments (or walkthroughs of controls).

### Level of Knowledge: Overview

**Education or 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:** Earn up to 16 CPE hours

### Attendance Requirements for Full Credit:

- Group Live (In-Person) attendees must check in-and-out of each Conferences i/o session attended.
- Group Internet-Based (Virtual) attendees must check in-and-out of each Conferences i/o session attended and submit any provided verification codes or answer any necessary poll questions.

**Delivery Methods:** Group Live (In-Person) and Group Internet-Based (Virtual). All sessions include Q&A with group discussions and the potential for codewords or polling questions.

## Conferences i/o

We will be using Conferences i/o for program attendance and CPE verification. To receive CPE credit all attendees (In-Person and Virtual) must check into the appropriate Conferences i/o session. Virtual attendees will be expected to submit any and all codewords given into the Conferences i/o webpage, as well as answer any potential polling questions to receive CPE credit for attendance. We will NOT be accepting any codes after the conclusion of your program, nor will we accept codes through email. If you are having issues logging in or submitting any codes/questions/poll questions, please send an email to [DOAASATP@audits.ga.gov](mailto:DOAASATP@audits.ga.gov) and someone will be able to assist you during the program.

At the conclusion of the 2025 Local Governmental Accounting and Reporting Issues Seminar, you will be prompted to submit an evaluation of the program. Please answer this to your accurate experience. These responses will be used for future seminars and training opportunities. You should receive your CPE Certificate to the email used when checking into Conferences i/o no later than 3 weeks after your program date conclusion. If there are any issues regarding CPE Certificates, please contact Summer Stephens either by email at [DOAASATP@audits.ga.gov](mailto:DOAASATP@audits.ga.gov) or by phone at 404-657-5108.

## Instructions for Conferences i/o

- Scan the QR code, or on your internet browser navigate to [gadoaa.cnf.io](http://gadoaa.cnf.io)
- On the Home Screen, check into the correct session using your Name and Email Address as you would like it to appear on your CPE Certificate. The session will be labeled "State Auditor Training Program Day X (X Session)" It will either have "Day 1" or "Day 2", and either "Morning" or "Afternoon" session.
- Presentations will be available on the left side of the Conferences i/o Home Screen. There will also be a link to select that will be directed to a web browser with all presentations from your program available to you. These will remain housed here until January 31, 2026.
- Enter Codes for CPE Credit. Select the green button labeled "Codewords". Submit the three-digit code and select "Verify". You should be able to view a listing of all codewords you have submitted. Please verify at the conclusion of the session that you have all codewords. If there are any issues, please contact us at [DOAASATP@audits.ga.gov](mailto:DOAASATP@audits.ga.gov) before the conclusion of your program.
- Ask a Question during the presentation. To ask a question during the presentation select the "Ask" button and submit your question. You will have the option to "upvote" someone else's question that you would like to see answered.
- "Check out" of each session before "Checking In" to another session. Please be sure to "check out" of each session before moving on to the next session. This will be before lunch and at the end of each day.
- Evaluate the program. At the conclusion of the program, you will be asked to submit an evaluation. This evaluation is used for future trainings and seminars. We would like to gather your honest feedback.



# TRAINING SESSIONS

## DAY ONE

7:30 – 8:30 A.M. *EST*

### CONTINENTAL BREAKFAST (MACON ONLY)

7:30 – 8:30 A.M. *EST*

### REGISTRATION

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8:30 – 8:35 A.M. *EST*

### WELCOMING REMARKS

Jackie Neubert, CPA, CGFM, Deputy Director, Nonprofit and Local Government, DOAA

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8:35 – 9:25 A.M. *EST* | CPE CREDIT(S): 1.0 (50 minutes) | Field of Study: Accounting (Governmental)

### 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

The panel discussions will focus on reporting issues noted during desk reviews of audit reports submitted to DOAA. Also, discussions will include definitions of significance levels noted in the desk review checklist as well as definitions of resource references. 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.

Jackie Neubert, CPA, CGFM, Deputy Director, Nonprofit and Local Government, DOAA

Eric Moody, CPA, Manager, Nonprofit and Local Government, DOAA

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9:25 – 10:15 A.M. *EST* | CPE CREDIT(S): 1.0 (50 minutes) | Field of Study: Accounting (Governmental)

### SESSION B : COMMON REPORTING ISSUES THAT MAY AFFECT ELIGIBILITY FOR STATE GRANT FUNDS

This session will include in-depth discussions on common reporting issues noted during desk reviews. The reporting issues, if not resolved, may affect eligibility for state grant funds. The focus of the in-depth discussions will be on financial statement presentation, calculation for reconciliations, note disclosures, etc.

Jackie Neubert, CPA, CGFM, Deputy Director, Nonprofit and Local Government, DOAA (Macon)

Eric Moody, CPA, Manager, Nonprofit and Local Government, DOAA (Macon)

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9:25 – 10:15 A.M. *EST* | CPE CREDIT(S): 1.0 (50 minutes) | Field of Study: Accounting (Governmental)

### 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).

Daniel Gaddis, AICP, DCA (October Virtual)

Fletcher Morris, DCA (November Virtual)

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10:15 – 10:30 A.M. *EST*

### BREAK

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10:30 – 11:20 A.M. *EST* | CPE CREDIT(S): 1.0 (50 minutes) | Field of Study: Business Law (Governmental)

### SESSION C : GEORGIA LEGISLATIVE UPDATES RELATED TO COUNTIES and MUNICIPALITIES

This joint session will focus on the 2024 & 2025 Legislative Updates for the State of Georgia that applies to Counties and Municipalities with emphasis on House Bill 581 from 2024 Legislative Session and House Bill 244 from 2025 Legislative Session.

Alicia Vaughn, CPFO, CPM, Association of County Commissioners of Georgia (ACCG) (Virtual)

Eric Moody, CPA, Manager, Nonprofit and Local Government, DOAA (Macon and Virtual)

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11:20 A.M. – 12:10 P.M. *EST* | CPE CREDIT(S): 1.0 (50 minutes) | Field of Study: Accounting (Governmental)

### 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.

Cassie Faulk, Manager, Sales Ratio, DOAA

Denise Medlin, Manager, Sales Ratio, DOAA

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12:10 A.M. – 12:55 P.M. *EST*

### LUNCH

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# TRAINING SESSIONS

12:55 – 2:35 P.M. EST | CPE CREDIT(S): 2.0 (100 minutes) | Field of Study: Auditing (Governmental)

## SESSION E : SAS 145 AND RISK ASSESSMENT WITH AICPA AUDITING STANDARDS UPDATES

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. This session will also review updates to the AICPA auditing standards.

Frank Crawford, CPA, President, Crawford and Associates (Macon and Virtual)

Chris Pembrook, CPA, Partner, Crawford and Associates (Virtual)

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2:35 – 2:50 P.M. EST

## BREAK

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2:50 – 3:40 P.M. EST | CPE CREDIT(S): 1.0 (50 minutes) | Field of Study: Auditing (Governmental)

## SESSION F : 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 to assist auditors in maintaining audit excellence.

Frank Crawford, CPA, President, Crawford and Associates (Macon and Virtual)

Chris Pembrook, CPA, Partner, Crawford and Associates (Virtual)

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3:40 – 4:30 P.M. EST | CPE CREDIT(S): 1.0 (50 minutes) | Field of Study: Auditing (Governmental)

## SESSION G : SINGLE AUDIT / UNIFORM GUIDANCE UPDATE

The 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.

Frank Crawford, CPA, President, Crawford and Associates (Macon and Virtual)

Chris Pembrook, CPA, Partner, Crawford and Associates (Virtual)

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4:30 – 4:35 P.M. EST

## CLOSING REMARKS

Jackie Neubert, CPA, CGFM, Deputy Director, Nonprofit and Local Government, DOAA

## DAY TWO

7:30 – 8:30 A.M. EST

## CONTINENTAL BREAKFAST (MACON ONLY)

7:30 – 8:30 A.M. EST

## REGISTRATION

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8:30 – 8:35 A.M. EST

## ANNOUNCEMENTS

Jackie Neubert, CPA, CGFM, Deputy Director, Nonprofit and Local Government, DOAA

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8:35 – 10:15 A.M. EST | CPE CREDIT(S): 2.0 (100 minutes) | Field of Study: Accounting (Governmental)

## SESSION H : 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, with an emphasis on implementation planning. Finally, a status report will be provided on GASB's current technical agenda.

David Bean, CEO, Governmental Accounting Research, and former Director of Research and Technical Activities, GASB (Macon and November Virtual)

Frank Crawford, CPA, President, Crawford and Associates (Macon and Virtual)

Chris Pembrook, CPA, Partner, Crawford and Associates (Virtual)

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10:15 – 10:30 A.M. EST

## BREAK

# TRAINING SESSIONS

10:30 A.M. – 12:10 P.M. *EST* | CPE CREDIT(S): 2.0 (100 minutes) | Field of Study: Accounting (Governmental)

## SESSION H : GASB UPDATE (continued)

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12:10 – 12:55 P.M. *EST*

## LUNCH

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12:55 – 1:45 P.M. *EST* | CPE CREDIT(S): 1.0 (50 minutes) | Field of Study: Auditing (Governmental)

## SESSION I : COMMON AUDIT FINDINGS FOR COUNTIES and MUNICIPALITIES PANEL

This session 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 do not 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.

Charles B. Hall, CPA, CFE, MAcc, CPA Hall Talk, LLC

Jackie Neubert, CPA, CGFM, Deputy Director, Nonprofit and Local Government, DOAA

Eric Moody, CPA, Manager, Nonprofit and Local Government, DOAA

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1:45 – 2:35 P.M. *EST* | CPE CREDIT(S): 1.0 (50 minutes) | Field of Study: Auditing (Governmental)

## SESSION J : 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.

Charles B. Hall, CPA, CFE, MAcc, CPA Hall Talk, LLC

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2:35 – 2:50 P.M. *EST*

## BREAK

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2:50 – 3:40 P.M. *EST* | CPE CREDIT(S): 1.0 (50 minutes) | Field of Study: Auditing (Governmental)

## SESSION J : IMPORTANT CONSIDERATIONS AFFECTING AUDIT OPINIONS: Control Weaknesses Noted During Risk Assessment (continued)

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3:40 – 4:30 P.M. *EST* | CPE CREDIT(S): 1.0 (50 minutes) | Field of Study: Auditing (Governmental)

## SESSION K : COMMON REPORTING ISSUES FOR COUNTIES and MUNICIPALITIES

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.

Charles B. Hall, CPA, CFE, MAcc, CPA Hall Talk, LLC

Jackie Neubert, CPA, CGFM, Deputy Director, Nonprofit and Local Government, DOAA

Eric Moody, CPA, Manager, Nonprofit and Local Government, DOAA

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4:35 – 4:40 P.M. *EST*

## CLOSING REMARKS

Jackie Neubert, CPA, CGFM, Deputy Director, Nonprofit and Local Government, DOAA

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# PRESENTERS

Each year, the Department of Audits and Accounts (DOAA) strive to include presentations with various topics to benefit participants from local governments and audit firms. The following are our 2025 Local Governmental Accounting and Reporting Issues Seminar presenters.



**Jackie Neubert, CPA, CGFM,**  
Deputy Director, Nonprofit and Local Government, DOAA

Jackie is Deputy Director of the Nonprofit and Local Government Audit Unit of the Georgia Department of Audits and Accounts with over 30 years of experience in government auditing and accounting. In this position, Jackie oversees a team that

works to improve the financial reporting of approximately 800 Georgia local governments and approximately 500 nonprofit organizations contracted with the State of Georgia. She is a Certified Public Accountant (CPA) and a Certified Government Finance Manager (CGFM). Jackie is a member of the Georgia Society of CPAs (GSCPA) and the AICPA. She serves as a member of the GSCPA's Governmental Accounting and Auditing Conference task force, as well as a member-at-large on GSCPA's Leadership Council. She is a member of GFOA and serves as a member of the GFOA Special Review Executive Committee. Jackie is also a member of the Association of Government Accountants (AGA) Atlanta Chapter and has served in many executive positions including Chapter President, Chapter Secretary, Chapter Treasurer, Chapter Accountability Officer, and Chapter Program and Education Officer.



**Eric Moody, CPA, Manager,**  
Nonprofit and Local Government, DOAA

Eric is Manager of the Nonprofit and Local Government Audit Unit of the Georgia Department of Audits and Accounts with over 19 years of experience in government auditing and accounting. He is a Certified Public Accountant (CPA) who reviews annual audit reports of regional

commissions and nonprofit organizations that contract with the state and local governments, which include counties, consolidated governments, municipalities, other political subdivisions (local authorities).



**Daniel Gaddis, AICP, DCA**

Daniel Gaddis is an AICP planning professional with a diverse background in public education and local government, with several years of experience in municipal planning, both from land use and economic development. Daniel is currently the Planning Outreach

Coordinator for the Georgia Department of Community Affairs (DCA). Leveraging his skills in strategic engagement, data analysis, and public policy experience, he is helping communities across the state with connections to big ideas and instituting best practices for community planning. Outside of work, he spends his time reading, coaching his kids' sports teams, cheering on the Atlanta Braves, and hiking on the Appalachian Trail.



**Fletcher Morris, DCA**

Fletcher is a Policy Analyst in the Office of Planning, Research, and GeoAnalytics at the Georgia Department of Community Affairs (DCA). His work focuses on local government compliance review, data reporting, and research. Before joining DCA, he was a student at Georgia Institute of Technology in the Ivan Allen College of

Liberal Arts and now holds a BS in Public Policy. Fletcher is a native of Atlanta. Outside of work he enjoys playing and watching soccer.



**Alicia Vaughn, CPFO, CPM, ACCG**

Alicia is a Certified Public Manager (CPM) and Certified Public Finance Officer (CPFO) through the Carl Vinson Institute of the University of Georgia with over 20 years of local government experience in Northwest Georgia. She has a BBA in Accounting from the University of Georgia. Alicia started her career working in the banking industry

assisting customers with Internet Banking, Credit Card Programs and policies, and investments. She began her local government career as an Assistant Finance Director for the City of Dalton, then became CFO for Whitfield County. She served as County Manager for two large counties in Northwest Georgia, Catoosa and Habersham. At ACCG, Alicia travels and works with member counties as a member of the Consulting Services Team. She particularly enjoys utilizing her skillset and experience helping counties in the areas of Finance, Sales Tax, Tax Digest, HR, Economic Development, Tax Incentives, Leadership and Management Development, and many other county operations areas.



**Cassie Faulk, Manager, DOAA**

Cassie Faulk is a graduate of Heart of Georgia Technical College with an Accounting Degree. She is a Manager of the Sales Ratio Unit of the Georgia Department of Audits and Accounts. She has been with the department since 2014. Cassie served as a Chief Appraiser for 9 years in county Ad Valorem Appraisals.

She was a Mortgage Loan Specialist for a private Real Estate Corporation before beginning her career in Georgia's Property Tax administration.

# PRESENTERS



## **Denise Medlin, Manager, DOAA**

Denise Medlin is a graduate of Furman University with a Bachelor of Arts degree in History and an Associate's degree in Paralegal / Public Service from Greenville Technical College. Denise is currently a Manager I with the Georgia Department of Audits and Accounts, Sales Ratio Division. Prior to joining DOAA in 2017, she worked

in various positions within the local county government including personal property valuation.



## **David R. Bean, CPA, Governmental Accounting Research, LLC**

David R. Bean, CPA, is the chief executive officer of Governmental Accounting Research LLC, a consulting and training firm dedicated to public sector accounting and financial reporting activities. Prior to his retirement from the Governmental Accounting Standards Board, David served

as the GASB director of research and technical activities for over 30 years. Before joining the GASB, David worked in public accounting and government. He also has served as Deputy Chairman of the International Public Sector Accounting Standards Board (IPSASB). He was the lead author on the 1988 Governmental Accounting, Auditing and Financial Reporting (Blue Book) and was the founder of the GAAFR Review newsletter. He was the last director of the National Council on Governmental Accounting before the formation of the GASB in 1984.



## **Frank Crawford, CPA, President, Crawford and Associates**

Frank is President of Crawford & Associates, P.C., located in Oklahoma City, Oklahoma. The accounting firm specializes in providing auditing, consulting, and accounting services to government entities. He is a member of the American Institute of Certified Public Accountants

(AICPA) and the AICPA Government Audit Quality Center. Over the last 37 years, as President of Crawford & Associates, Frank 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.



## **Chris Pembrook, MBA, CGAP, CPA, CRFAC, Crawford and Associates**

Chris is Partner/Shareholder at Crawford and Associates, P.C., located in Oklahoma City, Oklahoma. The accounting firm specializes in providing accounting, auditing, and consulting services to government entities. Previously he served as the Chief Financial Officer of the

Oklahoma Police Pension and Retirement System, and Deputy Director of the Local Government and Special Services Division of the Oklahoma State Auditor and Inspector's Office. Chris currently serves OSCPA Government Accounting and Auditing Committee and the AICPA Government Expert Panel as a committee member. He also serves on the joint COSO-ACFE-AICPA Task Force for the development of the 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. He 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.



## **Charles B. Hall, CPA, CFE, MAcc, CPA Hall Talk**

Charles has over 40 years of experience working with CPA firms throughout the United States assisting them with accounting and auditing issues, as well as providing auditing services to commercial businesses, nonprofits, and

local governments. Charles served as the quality control partner for McNair, McLemore, Middlebrooks & Co., LLC for 15 years until July of 2023. Charles became a CPA in 1987 and a Certified Fraud Examiner in 2004. He obtained his Master of Accountancy from the University of Georgia in 1984. He was a member of the Georgia Society of CPA's (GSCPA) Peer Review Committee, and chairman of the GSCPA's Governmental Accounting and Auditing Committee. Charles is author of *The Little Book of Local Government Fraud Prevention*; *Preparation of Financial Statements and Compilation Engagements*; *Journal Entries Made Easy*; *The Why and How of Auditing*; and *Audit Risk Assessment Made Easy*. He is a contributing author for *Thomson Reuters' Guide to Audits of Local Governments*; *Guide to Quality Management*; and *Guide to Cash, Tax, and Other Bases of Accounting*.

Charles loves reading, running, and blogging about accounting and auditing issues at cpahalltalk.com. He also provides accounting and auditing videos on YouTube at CPA Hall Talk.

### **Professional Affiliations**

- American Institute of Certified Public Accountants
- Georgia Society of Certified Public Accountants
- Association of Certified Fraud Examiners

## LOCATION

Middle Georgia State University  
Robert F. Hatcher Sr. Conference Center  
100 University Parkway  
Macon, GA 31206

A parking pass will be required to park on Middle Georgia State University campus. Please print your pass and have it visible in the driver side windshield. Backing into the parking spaces is prohibited.



## RESTAURANTS

### Dovetail Crafted Cuisine

543 Cherry St.

### The Society Garden

2389 Ingleside Ave.

### Fish N' Pig

6420 Moseley Dixon Rd.

### Decadent Dessert Bar

530 Poplar St.

### The Back Burner Restaurant

2242 Ingleside Ave.

### Edgar's Bistro

5171 Eisenhower Pkwy. Suite E

### Fatty's Pizza

344 2nd St.

### Grow

1019 Riverside Dr.

### Loom

401 Cotton Ave.

### La Parrilla Mexican Restaurant

5080 Riverside Dr.

### Cathedral Coffee

5915 Zebulon Rd.

### The Rookery

543 Cherry St.

### Bonefish Grill

5080 Riverside Dr.

## THINGS TO DO

### Georgia Sports Hall of Fame

301 Cherry St.

### Dickey Farms - Farm Market

3440 Musella Rd. Musella, GA

### The Allman Brothers Band Museum at the Big House

2321 Vineville Ave.

### Tubman Museum

310 Cherry St.

### Museum of Aviation

1942 Heritage Blvd. Robins AFB,  
GA

### The Little Richard House (*Closed but you can drive by*)

416 Craft St.

### Hay House

934 Georgia Ave.

### Pickleball: "The world's largest indoor pickleball facility" Rhythm and Rally

3661 Eisenhower Pkwy.

### Cannonball House & Museum

856 Mulberry St.

### Stardew Valley: Symphony of Seasons Concert Tour Macon City Auditorium

Sep 25 @ 8:00 PM

415 1st St.



**DOAA**

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