



Alabama Small Business Development Center Network

Strengthening Alabama's Economy, One Small Business at a Time.

www.asbdc.org

UNA - NASBA Sponsor - Governmental Auditing Seminars - Ft. Walton Beach, FL - June 15-17

Join us for UNA's 2011 Governmental Auditing seminars at the Ramada Plaza Beach Resort in Ft. Walton Beach, FL, on June 15-17. Seminars being offered by Continuing Studies and Outreach, approved as a registered sponsor on the National Registry of CPE Sponsors. It's our 25th year of quality programming for accounting professionals.

Cost: \$245 Each Course

Each course qualifies for 8 hours GA&A CPE. Instructor: J. Michael Inzina

THE REVISED YELLOW BOOK

The U.S. Government Accountability Office has proposed a revision to Government Auditing Standards (the "yellow book") which will effect substantial changes in who may conduct audits under GAO standards and how those audits will be conducted.

June 15, 2011 - Ramada Plaza Beach Resort, Ft. Walton Beach, FL (11-G615)

June 20, 2011 - Florida State Board of Administration, Tallahassee, FL (11-G620)

June 27, 2011 - Marriott Shoals Conference Center, Florence, AL (11-G627)

July 12, 2011 - Carraway-Davie Conference Center, Birmingham, AL (11-G712)

July 18, 2011 - Grand Hotel, Point Clear, AL (11-G718)

August 16, 2011 - Fairfield Inn & Suites, Orange Beach, AL (11-G816)

September 7, 2011 - Guntersville State Park Resort, Guntersville, AL (11-G907)

September 19, 2011 - Legends at Capitol Hill, Prattville, AL (11-G919)

TESTING COMPLIANCE WITH LAWS AND REGULATIONS IN A GOVERNMENTAL AUDIT

AICPA Standards require that auditors obtain reasonable assurance about material misstatements as a result of noncompliance with laws and regulations that have a direct and material effect on the financial statements. This course addresses the GAAS requirements for the typical governmental laws and regulations and focuses on meeting the documentation requirements.

June 16, 2011 - Ramada Plaza Beach Resort, Ft. Walton Beach, FL (11-G616)

June 21, 2011 - Florida State Board of Administration, Tallahassee, FL (11-G621)

June 28, 2011 - Marriott Shoals Conference Center, Florence, AL (11-G628)

July 13, 2011 - Carraway-Davie Conference Center, Birmingham, AL (11-G713)

July 19, 2011 - Grand Hotel, Point Clear, AL (11-G719)

August 17, 2011 - Fairfield Inn & Suites, Orange Beach, AL (11-G817)

September 8, 2011 - Guntersville State Park Resort, Guntersville, AL (11-G908)

September 20, 2011 - Legends at Capitol Hill, Prattville, AL (11-G920)

"The SBDC at University of North Alabama is a part of the Alabama SBDC Network. Funded in part through a cooperative agreement with the U.S. Small Business Administration. Reasonable accommodations for persons with disabilities will be made if requested at least two weeks in advance. Contact Phillip Marks, UNA-SBDC, 143 Keller Hall on the UNA Campus, UNA Box 5248, Florence, AL 35632, Phone: 256-765-4668."



Alabama Small Business Development Center Network

Strengthening Alabama's Economy, One Small Business at a Time.

www.asbdc.org

2011 GOVERNMENTAL ACCOUNTING AND AUDITING UPDATE

The Governmental Accounting and Auditing Update is designed to provide its participants with a comprehensive, in-depth review of what's happening at the GASB, AICPA, GAO and OMB, including GASB Statements and Interpretations, Statements on Auditing Standards, Auditing Interpretations, Audit Guides, Statements of Position, exposure drafts and projects in progress, with emphasis on the practical application and impact on practitioners in small to medium sized firms and members in government.

- June 17, 2011 - Ramada Plaza Beach Resort, Ft. Walton Beach, FL (11-G617)
- June 22, 2011 - Florida State Board of Administration, Tallahassee, FL (11-G622)
- June 29, 2011 - Marriott Shoals Conference Center, Florence, AL (11-G629)
- July 14, 2011 - Carraway-Davie Conference Center, Birmingham, AL (11-G714)
- July 20, 2011 - Grand Hotel, Point Clear, AL (11-G720)
- August 18, 2011 - Fairfield Inn & Suites, Orange Beach, AL (11-G815)
- September 9, 2011 - Guntersville State Park Resort, Guntersville, AL (11-G909)
- September 21, 2011 - Legends at Capitol Hill, Prattville, AL (11-G921)

OMB CIRCULARS A-133, A-87 AND THE COMPLIANCE SUPPLEMENT

Description: The course is basic level presentation of the requirements of three documents of importance to auditors of federal award programs:

- 1) OMB Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations, which establishes the thresholds for single audits, the risk-based approach to major program determination, and the testing requirements for internal controls and compliance;
- 2) Circular A-87, Cost Principles for State, Local and Indian Tribal Governments which establishes the criteria state and local governments must meet in order to charge costs incurred to federal award programs (substantially similar to the cost principles applicable to nonprofit organizations);
- 3) 2010 OMB Circular A-133 Compliance Supplement, which identifies fourteen laws and regulations that must be tested in all single audits, suggested audit procedures, and internal control standards.

- June 23, 2011 - Florida State Board of Administration, Tallahassee, FL (11-G623)
- July 15, 2011 - Carraway-Davie Conference Center, Birmingham, AL (11-G715)
- August 19, 2011 - Fairfield Inn & Suites, Orange Beach, AL (11-G819)

"The SBDC at University of North Alabama is a part of the Alabama SBDC Network. Funded in part through a cooperative agreement with the U.S. Small Business Administration. Reasonable accommodations for persons with disabilities will be made if requested at least two weeks in advance. Contact Phillip Marks, UNA-SBDC, 143 Keller Hall on the UNA Campus, UNA Box 5248, Florence, AL 35632, Phone: 256-765-4668."



Alabama Small Business Development Center Network

Strengthening Alabama's Economy, One Small Business at a Time.

www.asbdc.org

Having trouble deciding? Here are some testimonials from our 2010 governmental auditing seminars...

- Michael Inzina is the most interesting and best instructor I have ever had! I would be a better CPA today if I had the chance to work with him. He is one of the best!
- Great presenter! Knows the material, is entertaining.
- "Real world" advice. Instruction was straight forward and applicable.
- Inzina is hands-down the best instructor.

Complete course descriptions and location information can be viewed online at http://www.una.edu/continuing-studies/gov_audit.htm. Register online or contact our office at 256-765-4862 to register by phone. We accept most major debit and credit cards and company purchase orders. Please share this email with others who may be interested.

"The SBDC at University of North Alabama is a part of the Alabama SBDC Network. Funded in part through a cooperative agreement with the U.S. Small Business Administration. Reasonable accommodations for persons with disabilities will be made if requested at least two weeks in advance. Contact Phillip Marks, UNA-SBDC, 143 Keller Hall on the UNA Campus, UNA Box 5248, Florence, AL 35632, Phone: 256-765-4668."