



Alabama Small Business Development Center Network

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

www.asbdc.org

2011 Governmental Auditing seminars

July 12-15

Carraway-Davie House in Birmingham, Alabama

These seminars are 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. Classes in this location fill quickly!

Instructor: J. Michael Inzina

Cost: \$245 Each Course (registration fee includes seminar materials, continental breakfast, refreshment breaks, lunch, and a CPE Certificate documenting your hours)

Each course qualifies for 8 hours GA&A CPE.

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.

THE REVISED YELLOW BOOK Tuesday, July 12, 2011 (Course No. 11-G712) -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.

TESTING COMPLIANCE WITH LAWS AND REGULATIONS IN A GOVERNMENTAL AUDIT Wednesday, July 13, 2011 (Course No. 11-G713) - 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.

2011 GOVERNMENTAL ACCOUNTING AND AUDITING UPDATE Thursday, July 14, 2011 (Course No. 11-G714) -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.

OMB CIRCULARS A-133, A-87 AND THE COMPLIANCE SUPPLEMENT Friday, July 15, 2011 (Course No. 11-G715) - The course is basic level presentation of the requirements of three documents of importance to auditors of federal award programs: 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; 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); 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.

"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."