

Registration Policies:

Class size is sometimes limited, so **please register early**. Pre-registration is required so we can notify registrants if unforeseen circumstances require us to cancel or reschedule a course.

Confirmations of registrations are sent via email. You may also check the status of your registration by clicking on "View Registrations" at www.MiGFOA.org.

Reservations made by mail, fax, or online, unless cancelled, will be considered a commitment to attend. **No shows will be billed**, since meeting and meal arrangements have to be made for all registrants.

Cancellation Policies:

Refunds will be made ONLY if MGFOA is notified of cancellation before October 25, 2016.

If you have registered and find that you cannot attend, you may transfer your registration to another person. Rates may vary depending on MGFOA membership status. Please notify MGFOA of this occurrence.

Special Needs:

If you have a disability and need special accommodations or require a special diet, please notify MGFOA by checking the box on the registration form. We cannot accommodate such requests on the day of the program. Please wear layers of clothing for your comfort, as we are not always able to control room temperature.

Cost per person:

The registration fee includes lunch, refreshments and reference materials.

Location:

Okemos Conference Center
2187 University Park Drive
Okemos, Michigan 48864
Website: <http://www.okemosconferencecenter.com>

Schedule:

This seminar is scheduled from 8:30AM to 4:30PM

CPE Credits:

This seminar qualifies for eight (8) Governmental Accounting and Auditing CPE credits.

Michigan Government Finance Officers Association

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MGFOA Advanced Accounting and Financial Reporting

November 1, 2016

Okemos Conference Center

Training Level: 400



Michigan Government Finance Officers Association

**Advanced Accounting and
Financial Reporting**
November 1, 2016
Okemos Conference Center

When registered by October 25, 2016:

- Member, **\$105**
 Non-member, **\$155**

When registered after October 25, 2016:

- Member, **\$125**
 Non-member, **\$175**

Organization _____

Name _____

Title _____

Designation (i.e. CPA, CPFO) _____

Address _____

City _____ Zip _____

Daytime Phone (____) _____

Fax #, if available (____) _____

E-mail address _____

- I have a disability & need accommodations to fully participate in this program.
- Dietary requirements _____

Where did you hear about this MGFOA event?

To register, visit www.MiGFOA.org or return this form to MGFOA,
4020 Copper View, Suite 130
Traverse City, MI 49684

With a check payable to MGFOA

Telephone: 231-947-0882
Fax: 231-947-2532

One registrant per form

No refunds will be made for cancellations made after October 25, 2016!

Advanced Accounting and Financial Reporting

This advanced accounting session is meant to explore the background and theory underlying Governmental GAAP - not just "how to" apply those principles. Attendees should expect to become more self-reliant, including understanding how to prepare their own CAFR, how to research questions which arise in their operations and how to benefit more from discussions with their auditors.

PROGRAM OVERVIEW:

This program will keep you engaged. We will use an interactive Q&A format to take a deep dive into the following topics:

- Purpose of the government wide statements v. the Fund based modified accrual statements;
- Revenue recognition principles for modified accrual funds (Period of availability, Nonexchange rules, etc.);
- Modified accrual expenditure recognition principles (applying when not paying with current financial resources, year-end cut-off procedures, etc.);
- Full accrual government wide statement issues (capitalization policies, estimating liabilities, pension/ OPEB);
- Cost allocation considerations (internal service funds, charging indirect costs between funds, allocating too programs & functions);
- Interim financial reporting (and use of narratives);
- Management's role in year-end financial reporting;
- Specific hot topics (Tax abatements, OPEB, Leases)

ABOUT THE PRESENTERS:

Joe Heffernan, CPA, has been with Plante Moran, doe 37 years, serving local units of government and is in charge of Professional Standards for Public Sector Group. Joe is an honorary life member of the MGFOA, and is currently the Chair of the MGFOA's Accounting Standards Committee (since 1991). Joe has national experience with his role on the American Institute of CPA's State & Local Government Expert Panel, as well as various GASB projects.

Karen Lancaster, CPA, CPFO, is the finance director for the City of Ann Arbor and has worked at the City for 23 years. Prior to working in city government, Karen worked for Coopers & Lybrand as an auditor. Karen is a Past President of the MGFOA and currently chairs the Strategic Planning Committee. In addition to the MGFOA, Karen is a member of the GFOA, AICPA and MICPA.

WHO SHOULD ATTEND:

This course will be an advanced session, training level 400; it will be assumed that attendees have substantial knowledge and significant experience with governmental accounting and financial reporting. Topics will start at a high level and take a deep dive into the accounting theories underlying the concepts to be discussed.