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Bloomington, MN 55431

YES! Sign me up for the MNCPA Audits of Lawful Gambling Conference:

Choose one: In-person
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Name _____ Company _____

Address _____ City _____ State _____ Zip _____

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DIETARY RESTRICTIONS

Vegetarian Vegan Gluten-free Food allergy _____

For in-person event attendees only.

FEES AND PAYMENT

Total amount due _____ Check enclosed Bill me

Credit cards accepted online and via phone. To receive the VIP members-only discount, you must be an MNCPA member (when you register and on the day of the event), register by the VIP deadline and pay when you register.

Cancellation and refund policy: Receive a full refund if you cancel before Sept. 15.

Materials: Event materials are available electronically only, three business days before the event until two weeks after (full payment required).

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Special requests: Please notify the MNCPA of any special needs or ADA requests. Every effort will be made to accommodate you.

MNCPA in-person events: Your health and safety is our number one priority. For details about attending in-person events, visit www.mncpa.org/InPerson.

Meals and refreshments: Meals and refreshments are provided to in-person attendees only.



The Minnesota Society of CPAs (MNCPA) 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.

MNCPA

Audits of Lawful Gambling Conference

Sept. 21, 2023

MNCPA Education Center or
Livestream



MAKING ¢ENTS!

- Cash in on proven audit strategies for the charitable gambling industry.
- Hear from the Minnesota Gambling Control Board, the Minnesota Department of Revenue and other knowledgeable speakers.
- Members save more! Register and pay by Aug. 18 for the biggest discount. Details inside.

REGISTER TODAY! www.mncpa.org/cpe/23cf-gamb

MNCPA Audits of Lawful Gambling Conference

Sept. 21, 2023 | MNCPA Education Center or Livestream

MAKING ¢ENTS! Cash in on proven audit strategies



ASK THE EXPERTS PANEL • IN-PERSON OR LIVESTREAM • \$100 VIP SAVINGS


Elevate your impact.



Elevate your impact.

Audits of Lawful Gambling Conference

Sept. 21, 2023 | MNCPA Education Center or Livestream

MAKING ¢ENTS!

Cash in on proven audit strategies targeted to the charitable gambling industry at this specialized conference. Hear Minnesota-specific compliance updates, gain insights to conduct effective, efficient audits and explore best practices for audits in this niche industry.

EVENT ESSENTIALS

Date	Sept. 21, 2023	Fees	\$525 nonmember \$425 member
Time	8 a.m.–4:40 p.m. Central	Save \$100!	VIP members-only discount <i>MNCPA members only. Register and pay by Aug. 18.</i>
Format	In-person or livestream	Save \$50	Early bird discount <i>Register by Sept. 1.</i>
Code	23CF-GAMB		
Credits	8 CPE		

SCHEDULE

8–8:35 a.m.	A1. Minnesota Legislative Update
8:45–9:10 a.m.	B1. Filing Requirements for the Minnesota Department of Revenue
9:20–10:10 a.m.	C1. Gambling Control Board Update
10:20–10:45 a.m.	D1. Auditing Organizations Using CG Made Easy
10:55 a.m.–12:10 p.m.	E1. Gambling and IRS Form 990-T
12:10–1 p.m.	Lunch break
1–2:15 p.m.	F1. Minnesota Department of Public Safety Lawful Gambling Fraud and Case Study
2:25–3:15 p.m.	G1. Lawful Gambling Best Practices
3:25–4:40 p.m.	H1. Ask the Experts Panel Discussion

Visit www.mncpa.org/cpe/23cf-gamb for full conference details and registration.

THURSDAY, SEPT. 21

8–8:35 a.m.

A1. Minnesota Legislative Update

Geno Fragnito, Minnesota Society of CPAs, Bloomington, MN

Julie Richardson, CPA, Landon C. Scott, PLLC, Lake Elmo, MN

For almost nine years, Geno Fragnito and Julie Richardson, CPA, have been collaborating and brainstorming ways to improve the relevance of lawful gambling audits through legislative actions. Hear from Geno and Julie directly as they discuss the current year legislative changes related to lawful gambling audits, the environment in which these changes evolved and how CPAs are influential in bringing about these positive legislative changes.

FOS: Business Law – Technical (.5)

8:45–9:10 a.m.

B1. Filing Requirements for the Minnesota Department of Revenue

Jane Boxeth, Minnesota Department of Revenue, St. Paul, MN

Every year, the Minnesota Department of Revenue receives questions on filing requirements. Review the department’s filing requirements for the annual audit, annual certified physical inventory and cash count, and lawful gambling monthly tax return. Gain clarity on what needs to be filed, and when, so you’re prepared and complying with requirements.

FOS: Auditing – Technical (.5)

9:20–10:10 a.m.

C1. Gambling Control Board Update

Chris Mau, Minnesota Gambling Control Board, Roseville, MN

Significant changes are coming to the lawful gambling industry. Get familiar with the 2023 statute changes, upcoming changes to the Minnesota Gambling Control Board licensing and reporting process, and agency website and portal updates that affect you. Gain valuable knowledge to provide better advice and information to your lawful gambling clients.

FOS: Specialized Knowledge – Technical (1)

“Informative and covers variety of areas that are all relevant to lawful gambling audits.” – 2022 attendee

10:20–10:45 a.m.

D1. Auditing Organizations Using CG Made Easy

Kevin Kimes, Charitable Gambling Made Easy, Minneapolis, MN

Of the licensed charitable gambling organizations in Minnesota that require an annual audit, nearly 80% use CG Made Easy (CGME). If you are conducting gaming audits, chances are some of your clients will have data available to you from within CGME. Learn how to extract the data needed to conduct your audits. Discuss data integrity and where and how data is generated within the CGME application. Finally, get answers to common questions when conducting an audit using CGME.

FOS: Specialized Knowledge – Technical (.5)

10:55 a.m.–12:10 p.m.

E1. Gambling and IRS Form 990-T

Eve Borenstein, JD, Eve Rose Borenstein, LLC, Minneapolis, MN

Form 990 is anything but straightforward. Look at how to report gambling on IRS Form 990-T for exempt organization business income tax reporting, and learn how to correctly reconcile the amounts reported on Form 990 to the amounts reported on Form 990-T. Review the IRS flowchart showing seven ways gaming may not be taxable.

FOS: Auditing – Technical (1.5)

1–2:15 p.m.

F1. Minnesota Department of Public Safety Lawful Gambling Fraud and Case Study

Bradley Rezny, Minnesota Department of Public Safety – Alcohol and Gambling Enforcement, St. Paul, MN

Charitable organizations are frequent targets of fraud. Examine the signs of fraud and other red flags that should be investigated so you can prevent and detect fraud for your clients. Explore the importance of separation of duties, correct inventory and annual audits from an outside agency. Review a case study of the CEO of a charitable organization in Minnesota who manipulated people and falsified records to steal \$135,000. See the lengths she took to conceal her theft, delve into the interview process and look at what investigators should have done differently to detect the theft earlier.

FOS: Auditing – Technical (1.5)

FOR THE RECORD

ATTENDANCE OPTIONS

Attend in person or virtually.

VIP MEMBERS-ONLY SAVINGS

Members save more! Register and pay by Aug. 18 to **save \$100**. Not a member? Visit www.mncpa.org/join to join and start saving.

EARLY BIRD SAVINGS

Save \$50 when you register by Sept. 1.

2:25–3:15 p.m.

G1. Lawful Gambling Best Practices

Valeria Giefer-Fossa, CPA, Schlenner Wenner & Co., St. Cloud, MN

David Rowan, Eide Bailly LLP, Denver, CO

Molly Schaffer, CPA, Abdo, LLP, Edina, MN

Receive practical tips and best practices to complete your lawful gambling audits effectively and efficiently. Look at the items that must be included in your audits, including the SOC 1 reports that will soon be required for e-tab providers. Get helpful templates for required documentation, from the engagement letter to audit programs to the financial statements and disclosures. Review updates to the audit guide and other areas where you can double-check your processes to ensure you’re conducting efficient and compliant audits.

FOS: Auditing – Technical (1)

3:25–4:40 p.m.

H1. Ask the Experts Panel Discussion

Moderator: Julie Richardson, CPA, Landon C. Scott, PLLC, Lake Elmo, MN

Panelists: Kim Dauer, Abdo, LLP, Mankato, MN

Valeria Giefer-Fossa, CPA, Schlenner Wenner & Co., St. Cloud, MN

David Rowan, Eide Bailly LLP, Denver, CO;

Molly Schaffer, CPA, Abdo, LLP, Edina, MN

Take advantage of this interactive session and get answers to your most pressing lawful gambling audit questions. Gain practical insights related to SOC 1 implementation, qualified opinions, upcoming changes in the audit threshold and so much more.

FOS: Auditing – Technical (1.5)

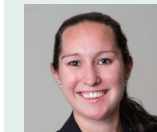
FEATURED SPEAKERS

MOLLY SCHAFFER, CPA



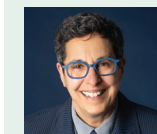
Molly Schaffer, CPA, is a senior manager at Abdo. She specializes in nonprofit auditing, including lawful gambling and 990 informational returns. Molly serves as the treasurer of a small nonprofit in Burnsville and as co-chair of the Nonprofit Financial Group’s social committee. She is also on the MNCPA Audits of Lawful Gambling Conference advisory committee.

VALERIA GIEFER-FOSSA, CPA



Valeria Giefer-Fossa, CPA, is a senior manager at Schlenner Wenner & Co. She specializes in audits, reviews and compilations; CFO/controller services outsourcing; and bookkeeping services for lawful gambling, rental properties, manufacturing and retail/wholesale services.

EVE BORENSTEIN, JD



Eve Borenstein, JD, was a key private sector participant with the IRS’s last Form 990 redesign and has deep knowledge about the form and the IRS. She is a counsel with a firm specializing in nonprofit organizations and has more than 30 years of experience advising on not-for-profit tax and compliance.

Visit www.mncpa.org/cpe/23cf-gamb to view all speakers and biographies.