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Register by Oct. 6



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Minnesota Society of CPAs
1650 W. 82nd St., Suite 600
Bloomington, MN 55431

YES! Sign me up for the MNCPA Audits of Local Governments Conference (Virtual).

Name _____ Company _____

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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 Oct. 17.

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.



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MNCPA

Audits of Local Governments Conference

Oct. 23, 2023 | Virtual



BUILD A STRONG AUDIT PRACTICE

- Go in-depth with GASB updates including compensated absences, PPP and SBITAs.
- Hear from the Office of the State Auditor, League of Minnesota Cities and other knowledgeable speakers in the local government space.
- Get your peer review questions answered.

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

MNCPA Audits of Local Governments Conference

Oct. 23, 2023 | Virtual



SOLID FOUNDATION

Build a strong audit practice

GASB UPDATE • PEER REVIEW • \$100 VIP SAVINGS



Audits of Local Governments Conference

Oct. 23, 2023 | Virtual

SOLID FOUNDATION

Build a strong audit practice with the updates you need to know about changing standards, regulations and other topics that affect your local government audit work. Hear from the Office of the State Auditor, gain insights on navigating GASB, get updated on the latest single audit developments and more.

EVENT ESSENTIALS

Date	Monday, Oct. 23, 2023	Fees	\$525 nonmember \$425 member
Time	8 a.m.-4:30 p.m. Central	Save \$100!	VIP members-only discount <i>MNCPA members only. Register and pay by Sept. 22.</i>
Format	Virtual		
Code	23CF-GOVT		
Credits	8 CPE / 1 Ethics 8 Yellow Book recommended	Save \$50	Early bird discount <i>Register by Oct. 6.</i>

SCHEDULE

8-8:55 a.m.	A1. Legislative Update
9:05-9:30 a.m.	B1. Legal Compliance Update
9:40-11:20 a.m.	C1. Audit Standards: The More Things Change the More Some Things Stay the Same
11:30-11:55 a.m.	D1. 2023 Compliance Supplement Update
11:55 a.m.-12:50 p.m.	Lunch break
12:50-2:30 p.m.	E1. 2023 GASB Update
2:40-3:30 p.m.	F1. Peer Review: Thrills and Spills
3:40-4:30 p.m.	G1.Current Issues in Business Ethics <div>1 ETHICS</div>

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

MONDAY, OCT. 23

8-8:55 a.m.

A1. Legislative Update

Nathan Jesson, League of Minnesota Cities, St. Paul, MN

Gain insight about major changes related to tax policy and state aid for cities during the 2023 legislative session and possibilities for the 2024 legislative session. Get up to speed on law changes affecting property taxes, local sales taxes, state aids and requirements placed on local governments as they relate to public finance.

FOS: Business Law - Technical (1)

9:05-9:30 a.m.

B1. Legal Compliance Update

David Kenney, JD, Office of the State Auditor, St. Paul, MN

Hear highlights of legislative changes affecting the Legal Compliance Audit Guide directly from the Office of the State Auditor. Discuss legal compliance audit issues that have arisen during the past year, including those related to gift cards and sweep accounts.

FOS: Business Law - Technical (0.5)

9:40-11:20 a.m.

C1. Audit Standards: The More Things Change the More Some Things Stay the Same

Chris Pembrook, MBA, CPA, CGAP, CRFAC, Crawford & Associates, P.C., Oklahoma City, OK

Recent changes to audit standards will lead to changes in documentation and potentially to your audit approaches. Look at the current activities of the two audit standard setters: AICPA and GAO. Discuss recent AICPA standards on risk assessment and recent Yellow Book developments and identify important changes to auditing standards impacting state and local governments. Analyze auditor considerations and documentation requirements of the new standard.

FOS: Auditing - Technical (2)

11:30-11:55 a.m.

D1. 2023 Compliance Supplement Update

Kurt Schlicker, CPA, Eide Bailly, Reno, NV

Over the last few years, changes in Washington have caused federal grants to become very volatile. Examine new additions, changes and hot topics from the 2023 compliance supplement. Ensure that you meet the auditing standards and that your clients are equipped with context about what the federal government considers important. Understand the most critical compliance topics so you can meet compliance requirements right away.

FOS: Business Law - Technical (0.5)

12:50-2:30 p.m.

E1. 2023 GASB Update

Melisa Galasso, CPA, CGMA, CSP CPTD, Galasso Learning Solutions, LLC, Charlotte, NC

The Governmental Accounting Standards Board (GASB) has been very active in its standard-setting agenda. Review recently issued GASB accounting standards, as well as those that will be in effect soon, including compensated absences, PPP and SBITAs. In addition, look at implementation strategies and challenges and discuss GASB's current projects and exposure drafts.

FOS: Auditing (Governmental) - Technical (2)

2:40-3:30 p.m.

F1. Peer Review: Thrills and Spills

Jerome R. Reutzel, CPA, MBT, Boeckermann, Grafstrom & Mayer, LLC, Bloomington, MN

Peer review is an important component of an audit practice, but a lot of questions can come up during the process. How do I prepare for a review? What types of peer reviews are there? What are the most common peer review findings? What's on the horizon? Get the answers you need to these common questions and feel confident as you approach your peer review.

FOS: Auditing - Technical (1)

3:40-4:30 p.m.

G1. Current Issues in Business Ethics

Boz Bostrom, CPA, MBT, College of Saint Benedict and Saint John's University, Collegeville, MN

1 ETHICS

 Delve into accounting business ethics issues. Understand laws, rules and regulations that apply to CPAs and finance professionals, and the consequences of violations. Learn from real-world ethical violations involving accounting and finance professionals working in the governmental sector. Gain insights on effective ethical leadership, the attitudes of others related to ethics and how to better approach ethical dilemmas.

FOS: Behavioral Ethics - Non-Technical (1)

“Highly professional speakers and great topics for a 1-day conference.”
- 2022 attendee

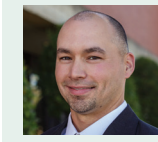
FOR THE RECORD

VIP MEMBERS-ONLY SAVINGS
Members save more! Register by Sept. 22 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 Oct. 6.

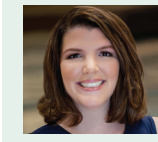
FEATURED SPEAKERS

CHRIS PEMBROOK




Chris Pembrook, MBA, CGAP, CPA, CRFAC, is a shareholder at Crawford & Associates, P.C., in Oklahoma City. He is a former committee member of the AICPA State and Local Government Expert Panel and current member of the Oklahoma Society of CPA's Government Accounting & Auditing Committee.

MELISA GALASSO



Melisa Galasso, CPA, CGMA, CSP, CPTD, is the founder of Galasso Learning Solutions. She serves on the FASB's Not-for-Profit Advisory Committee (NAC), AICPA Council and the VSCPA's Board of Directors. Melisa previously served on the AICPA's Technical Issues Committee (TIC) and is a past-Chair of the NCACPA's A&A committee.

DAVID KENNEY



David Kenney, JD, is an assistant legal counsel with the legal/special investigations division in the Minnesota Office of the State Auditor (OSA). He has been a member of the OSA Legal Compliance Task Force since 1984. David is also a frequent presenter at MNCPA conferences.

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

“Nice variety of relevant topics to local government accounting employees.” - 2022 attendee