



MEMBERS SAVE \$100

Register and pay by May 5
for the VIP members-only fee.



EARLY BIRDS SAVE \$50

Register by May 19.



REGISTER NOW

www.mncpa.org/cpe/23cf-schl

MORE REGISTRATION OPTIONS

Call: 952-831-2707

Scan form below and email to:
customerservice@mncpa.org

Mail form below to:

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

YES! Sign me up for the MNCPA Audits of School Districts Conference.

Choose one: ☐ In-person
☐ Livestream

Name _____ Company _____

Address _____ City _____ State _____ Zip _____

Phone _____ Email _____

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 deadline and pay when you register.

Cancellation and refund policy: Receive a full refund if you cancel before May 30.

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

Photo disclaimer: Photographs may be taken at MNCPA events and used in marketing. See the full policy at www.mncpa.org/PhotoUse.

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.

PRSRT STD
US POSTAGE
PAID
TWIN CITIES MN
PERMIT NO 91077

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



MNCPA

Audits of School Districts Conference

June 5, 2023 | MNCPA Education Center or Livestream



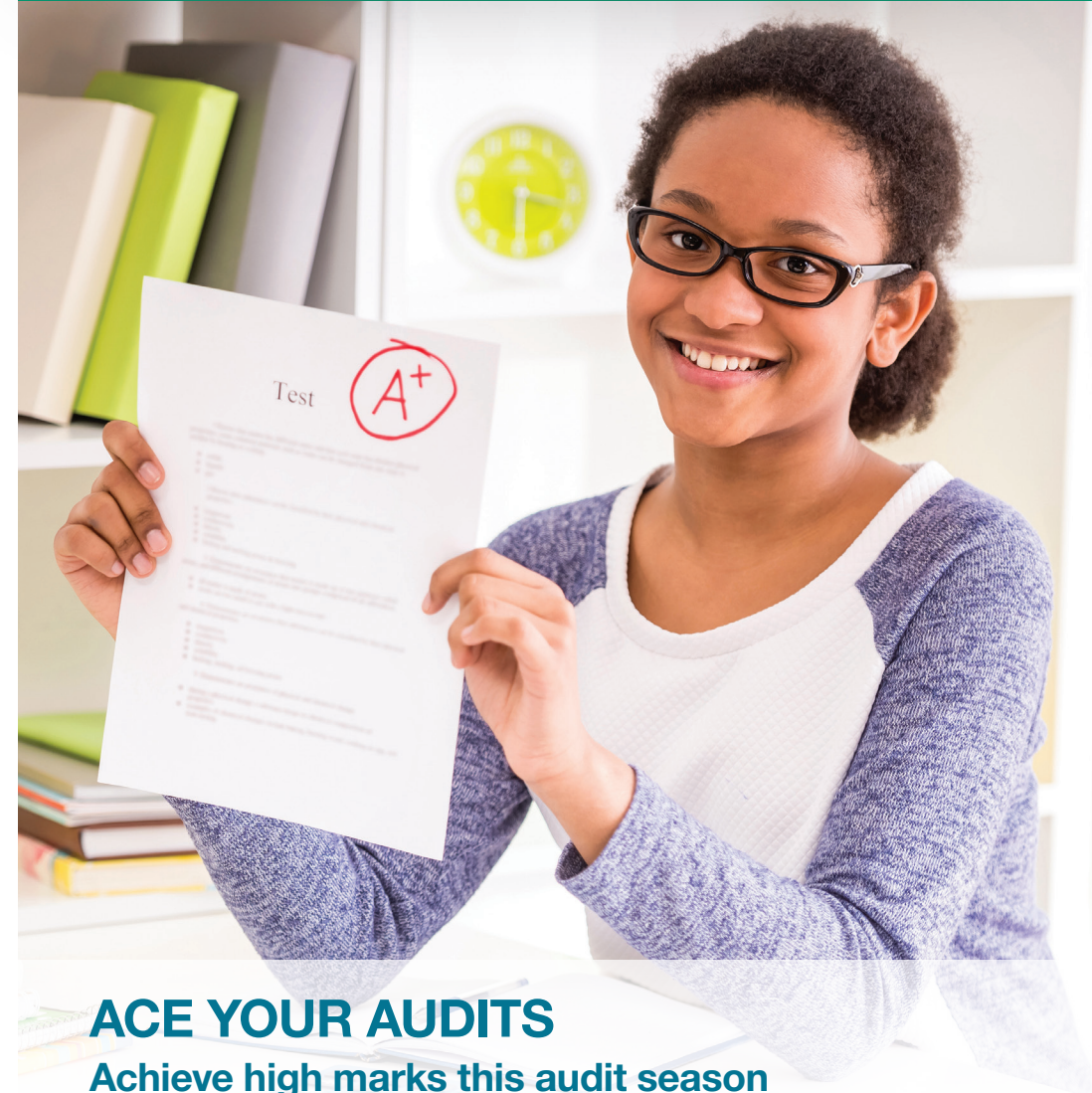
ACE YOUR AUDITS and achieve high marks this audit season

- Compliance updates, UFARS, single audits, GASB 96 and more.
- Hear from the MN Department of Education and the Office of the State Auditor.
- Members save more! Register by May 5 for the biggest discount. Details inside.

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

MNCPA Audits of School Districts Conference

June 5, 2023 | MNCPA Education Center or Livestream



ACE YOUR AUDITS
Achieve high marks this audit season

GASB 96 • IN-PERSON OR LIVESTREAM • \$100 VIP SAVINGS





Elevate your impact.

Audits of School Districts Conference

June 5, 2023 | MNCPA Education Center or Livestream

ACE YOUR AUDITS

Auditors and school business officials: ace your audits with this targeted conference. Get practical tools and resources to ensure you achieve high marks for clean and compliant audits.

EVENT ESSENTIALS

Date	June 5, 2023	Credits	8 CPE 1 Ethics
Time	8 a.m.–4:30 p.m. Central	Fees	\$525 nonmember \$425 member
Format	In-person or livestream		
Location	MNCPA Education Center 1650 W. 82nd St., Suite 600 Bloomington, MN 55431	Save \$100!	VIP members-only discount <i>MNCPA members only. Register and pay by May 5.</i>
Code	23CF-SCHL	Save \$50	Early bird discount <i>Register by May 19.</i>

SCHEDULE

7:30–8 a.m.	Check-in and continental breakfast for in-person attendees
8–8:55 a.m.	A1. Legislative Update
9:05–9:55 a.m.	B1. GASB 96: SBITA
10:05–10:55 a.m.	C1. UFARS Hot Topics
11:05–11:55 a.m.	D1. GASB Update: Standards 91-101
11:55 a.m.–12:40 p.m.	Lunch break
12:40–1:30 p.m.	E1. Understanding Internal Control Over Financial Reporting and Risks of Material Misstatement
1:40–2:30 p.m.	F1. Single Audits: 2023 Updates and Key Reminders
2:40–3:30 p.m.	G1. Legal Compliance Update
3:40–4:30 p.m.	H1. Business Ethics: Case Studies & Current Developments

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

MONDAY, JUNE 5

8–8:55 a.m.

A1. Legislative Update

Cathy Erickson, Minnesota Department of Education, Minneapolis, MN

Review the most important legislative developments of the past year with this important update from the Minnesota Department of Education.

FOS: Business Law – Technical (1)

9:05–9:55 a.m.

B1. GASB 96: SBITA

Chris Pembrook, MBA, CGAP, CPA, CRFAC, Crawford & Associates, PC, Oklahoma City, OK

GASB’s requirements for leases and subscription-based information technology arrangements (SBITA) have changed. GASB 96, effective for fiscal year 2023, requires a similar effort for implementation as GASB 87. Clarify ongoing questions with GASB 87 and understand the similarities and differences with GASB 96. Identify where some of the high-risk areas of focus should be with implementation and auditing and get tools to help.

FOS: Auditing (Governmental) – Technical (1)

10:05–10:55 a.m.

C1. UFARS Hot Topics

Debra Meier, CGFM, Minnesota Department of Education, Minneapolis, MN

Uniform Financial Accounting and Reporting Standards (UFARS) is the required accounting standard for Minnesota schools. Make sure you’re up to date and discuss UFARS coding for GASB 87 and 96, updates regarding COVID funds and any 2023 legislation that may impact UFARS.

FOS: Specialized Knowledge – Technical (1)

“A well-balanced conference! I learned a lot today that I can bring back to my team.” – 2022 attendee

11:05–11:55 a.m.

D1. GASB Update: Standards 91-101

Chris Pembrook, MBA, CGAP, CPA, CRFAC, Crawford & Associates, PC, Oklahoma City, OK

Hear the latest on new Governmental Accounting Standards Board (GASB) standards, as well as standards that are coming down the pike soon. Topics will range from conduit debt to the most recently issued GASB standard for compensated absences. Also, identify the accounting and reporting changes required for already-issued standards.

FOS: Auditing (Governmental) – Technical (1)

12:40–1:30 p.m.

E1. Understanding Internal Control Over Financial Reporting and Risks of Material Misstatement

Andy Grice, CPA, BerganKDV, Bloomington, MN

The financial reporting environment is constantly changing and regularly reviewing the impact on internal control can help you identify risks of material misstatement. Review auditor responsibilities related to internal control over financial reporting and designing an audit plan through identifying risks of material misstatements. Examine the auditee’s responsibility for the design, implementation and maintenance of internal control.

FOS: Auditing (Governmental) – Technical (1)

1:40–2:30 p.m.

F1. Single Audits: 2023 Updates and Key Reminders

Michelle Hoffman, CPA, CliftonLarsonAllen LLP, Minneapolis, MN

Single audits continue to be more prevalent and more extensive than ever before thanks to new and expanded federal programs in the wake of the pandemic. Explore the latest compliance supplement, including any notable changes to the most common programs seen within Minnesota school districts. Plus, review helpful reminders and key considerations as you prepare for your next single audit.

FOS: Auditing (Governmental) – Technical (1)

FEATURED SPEAKERS

CHRIS PEMBROOK



Chris Pembrook, MBA, CGAP, CPA, CRFAC is a shareholder at Crawford & Associates, P.C., in Oklahoma City. Prior to joining the firm, he served as the chief financial officer of the Oklahoma Police Pension and Retirement System and the deputy director of the local government and special services division of the Oklahoma State Auditor and Inspector’s Office.

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

MICHELLE HOFFMAN



Michelle Hoffman, CPA, is a principal in the state and local government group at CLA. She has worked with state and local governments for more than 15 years, providing financial and single audit services as well as consulting services to entities ranging from small charter schools and cities to state-wide governments.

2:40–3:30 p.m.

G1. Legal Compliance Update

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

Get up to date on school district compliance issues, including addressing changes to the legal compliance audit checklist, the legal and auditing considerations related to the use of gift cards and the application of the public purpose requirements to charter schools.

FOS: Business Law– Technical (1)

3:40–4:30 p.m.

H1. Business Ethics: Case Studies & Current Developments

Mary D. Jepperson, CPA, CFE, College of Saint Benedict and Saint John’s University, Collegeville, MN



Through relevant examples to school districts, interesting background information and a case study or two, develop strategies to create environments that support strong ethics and help prevent ethical violations. Understand rules, guidelines, laws and ethical standards. Learn from current ethical violations and leave with some practical ideas on leading and behaving ethically in today’s business world.

FOS: Behavioral Ethics – Non-Technical (1)

FOR THE RECORD

IN-PERSON OR LIVESTREAM ATTENDANCE OPTIONS!

All the updates you need in the format that works for you.

EARLY BIRD SAVINGS

Save \$50 when you register by May 19.

VIP MEMBERS-ONLY SAVINGS

Members save more! Register by May 5 to save \$100. Not a member? Visit www.mncpa.org/join to join and start saving.



“Very informative, excellent content, great speakers, really enjoyed that it was broken up into digestible sections.” – 2022 attendee

“Great conference! Thank you for the great speakers.” – 2022 attendee