



CENTRAL KENTUCKY ASSOCIATION OF GOVERNMENT ACCOUNTANTS

Governmental Accounting and Auditing Update

November 12 - 13, 2009

Discussion Leader

Bill Broadus



As one of government's most prominent and celebrated CPAs, Bill Broadus has received many awards during his distinguished career. While he is grateful for all the acknowledgements of his contributions to the profession, he is deeply honored to be this year's recipient of AGA's prestigious Robert W. King Memorial Award. Named for the Association's founding member and first National President, the King Award is presented to an Association member for "distinguished service of such significance that it has greatly enhanced the Association's national prestige and stature." That criteria most certainly describes WA "Bill" Broadus Jr., CGFM, CPA. "I have been an AGA member for 37 years and I always looked to the Robert W. King Award as the ultimate award an individual can receive to demonstrate the accomplishments of one's career," said Broadus, a member of AGA's Washington, D.C. Chapter. "This is just about as good as you can get," Broadus said. "I am deeply honored."

After 28 years at the U.S. General Accounting Office (GAO), Broadus retired to begin his own consulting practice 13 years ago and now consults with governments at all levels, nonprofit organizations and public accounting firms, traveling to as many as 40 states each year.

Broadus is an active member of the American Institute of Certified Public Accountants (AICPA), where, among other roles, he served on the organization's prestigious governing council. He is also a member of the Institute of Internal Auditors (IIA), the American Accounting Association (AAA) and the Ohio CPA Society. He is a past president of the Virginia Society of CPAs and remains active in the Society today.

Broadus is a past member of AGA's National Executive Committee (NEC), and is a past president of the Association's Cincinnati Chapter. He has served on the Journal Editorial and the International Development Committees and recently chaired the Nominating Committee. Broadus was also the driving spirit behind AGA's 50th Anniversary celebration as chair of the organizing committee. An original member of AGA's Professional Certification Board, he has helped guide the Certified Government Financial Manager (CGFM) Program since its inception. He strongly supports the ongoing effort to make the CGFM the profession's preferred designation. As he continued his AGA career, he was often asked to be National President. He finally decided the time was right in 1999-2000.

Day One

Day One Course Objectives:

To provide an understanding of the requirements and implementation of GASB Standards for both the auditee and auditor.

To provide an overview of the impact of the Recovery Act on state and local government accounting, reporting and auditing.

Day one provides 8 CPE hours in the government accounting and auditing area.

- | | |
|----------|--|
| 8:30 am | Introduction to the two-day seminar |
| 9:00 am | Governmental Accounting Standards Board Activities
GASB No. 51, Intangible Assets
GASB No. 52, Land and Other Real Estate Held as Investments by Endowments |
| 10:00 am | Break |
| 10:10 am | GASB No. 53, Accounting for Derivative Instrument
GASB No. 54, Fund Balance Reporting and Governmental Fund Type Definitions |
| 12:00 pm | Lunch |
| 1:00 pm | GASB No. 55, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments
GASB No. 56, Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards |
| 2:30 pm | Break |
| 2:40 pm | GASB Projects Underway |
| 3:00 pm | Recovery Act and its Impact on State and Local Governments' Accounting and Auditing Activities |
| 4:30 pm | Adjourn |

Day Two

Day Two Course Objective:

To provide an understanding of the impact of the Recovery act on the Single Audit, potential revisions to the single audit, major revisions to the 2007 Yellow Book and an update on the AICPA Auditing Standards Board GAAS Activities.

Day two provides 8 CPE hours in the governmental accounting and auditing area.

8:30 am	Introduction to day two of seminar
8:45 am	Impact of the Recovery Act on the Single Audit
10:00 am	Break
10:10 am	Additional pending revisions to the Single Audit
12:00 noon	Lunch
1:00 pm	Major revisions to the 2007 Government Auditing Standards
2:30 pm	Break
2:40 pm	Update on AICPA Auditing Standards including: <ul style="list-style-type: none">• Clarity Project• SAS No. 114, Communication with those Charged with Governance• SAS No. 115, Communicating Internal Control Related Materials Identified in an Audit• SAS No. 116, Interim Financial Information• Other Issues International Standards PCAOB
4:30 pm	Adjourn



CENTRAL KENTUCKY ASSOCIATION OF GOVERNMENT ACCOUNTANTS

18th Annual Governmental Accounting and Auditing Update

Capital Plaza Hotel, Frankfort, Kentucky

November 12 - 13, 2009 8:00am – 4:30pm

16 hours of governmental CPE are available

REGISTRATION FORM

Please check those that apply:

- | | |
|--|--|
| <input type="checkbox"/> AGA member | <input type="checkbox"/> NON AGA member |
| <input type="checkbox"/> Nov. 12 - Auditing - <u>\$175</u> | <input type="checkbox"/> Nov. 12 - Auditing - <u>\$225</u> |
| <input type="checkbox"/> Nov. 13 - Accounting - <u>\$175</u> | <input type="checkbox"/> Nov. 13 - Accounting - <u>\$225</u> |
| <input type="checkbox"/> Nov. 12 and 13 - <u>\$250</u> | <input type="checkbox"/> Nov. 12 and 13 - <u>\$300</u> |

MULTI-PERSON REGISTRATION DISCOUNT:

- 5-10 people = 5% discount
- 11-15 people = 10% discount
- 16 and over = 15% discount

EARLY BIRD DISCOUNT: 5% IF PAID BY SEPTEMBER 30, 2009.

\$ TOTAL ENCLOSED

Name _____

Agency/Firm _____

Telephone _____

Address _____

Email _____

Please email your registration form to Nancy Beth Cary at ncary@mountjoybressler.com or

Lee Ann Watters at lwatters@mountjoybressler.com. You can fax your registration to them at

(502) 227-9400 or you can mail it to them at P. O. Box 5630, Frankfort, KY 40602.

CPE forms will be provided after the conference upon receipt of registration fees.

The deadline for registration is MONDAY, NOVEMBER 9, 2009.

CANCELLATION POLICY: Full refund if cancellation received by NOVEMBER 1, 2009.

\$100 to be retained if cancelled after NOVEMBER 1, 2009.