

# **GOVERNMENTAL ACCOUNTING AND AUDITING UPDATE (GAU)**

**Monday, May 17, 2010**  
**Sandia Resort & Casino**  
**CPE Credit: 8      Full Fee: \$199\***

The Auditing Standards Board is currently redrafting all of the auditing literature. Many auditors find themselves overwhelmed by the amount of changes to existing standards. This course, which qualifies for Yellow Book CPE, will make you aware of all the changes, when and how they will affect you.

**OBJECTIVES:** To enable participants to understand and apply the recently adopted pronouncements of the GASB, Auditing Standards Board, Professional Ethics Executive Committee, Accounting and Review Services Committee and other bodies whose pronouncements affect the preparation and audit of financial statements of state and local governments.

## **HIGHLIGHTS:**

- A comprehensive, in-depth review of what's happening at the: GASB, AICPA, GAO and OMB, including GASB Statements and Interpretations, Statements on Auditing Standards, Auditing Interpretations, Statements of Position, exposure drafts and projects in progress.
- Special emphasis on:
  - Internal Control 115
  - SAS 103 Audit Documentation (redrafted)
  - SAS 114 Auditor's Communication with Those Charged with Governance (redrafted)
- Practical application and impact on practitioners in small to medium sized firms and members in government.

**WHO WILL BENEFIT:** Partners and managers responsible for planning and supervision of governmental engagements, audit staff members who need to understand the changes which have occurred to enable them to conduct governmental engagements, and persons in government responsible for accounting, financial statement preparation, and internal audits.

**PREREQUISITE:** Minimum to intermediate level of auditing experience.

**LEVEL:** Basic through advanced

**NASBA FIELD OF STUDY:** Government accounting 2.5 hours    Government auditing 5.5

**PRODUCER:** Audit Litigation, Training and Efficiency Consulting, Inc. (ALTEC)

**AUTHOR/ INSTRUCTOR:** J. Michael Inzina, CPA, CGFM

\* Register for all three Mike Inzina seminars and pay only \$175 per seminar!  
Registrations received after May 5<sup>th</sup> must include a \$30 late fee *per seminar*.  
NMSCPA member discount and Plan & Save discounts do not apply to this course.