

GROUP LIVE COURSE



May 2008 > Detroit, Michigan

NATIONAL

TRAINING SEMINARS

DETROIT, MICHIGAN

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Publications Online

at www.gfoa.org

MAY 2008

SEMINAR SCHEDULE

May 19

Evaluating Internal Controls

May 19

**Accounting and Financial Reporting for
Capital Assets**

May 19-20

Best Budgeting Practices

May 20

Preparing a CAFR

May 21-22

Advanced Investing Public Funds

May 21-22

**Financial and ERP Systems Acquisition and
Implementation**

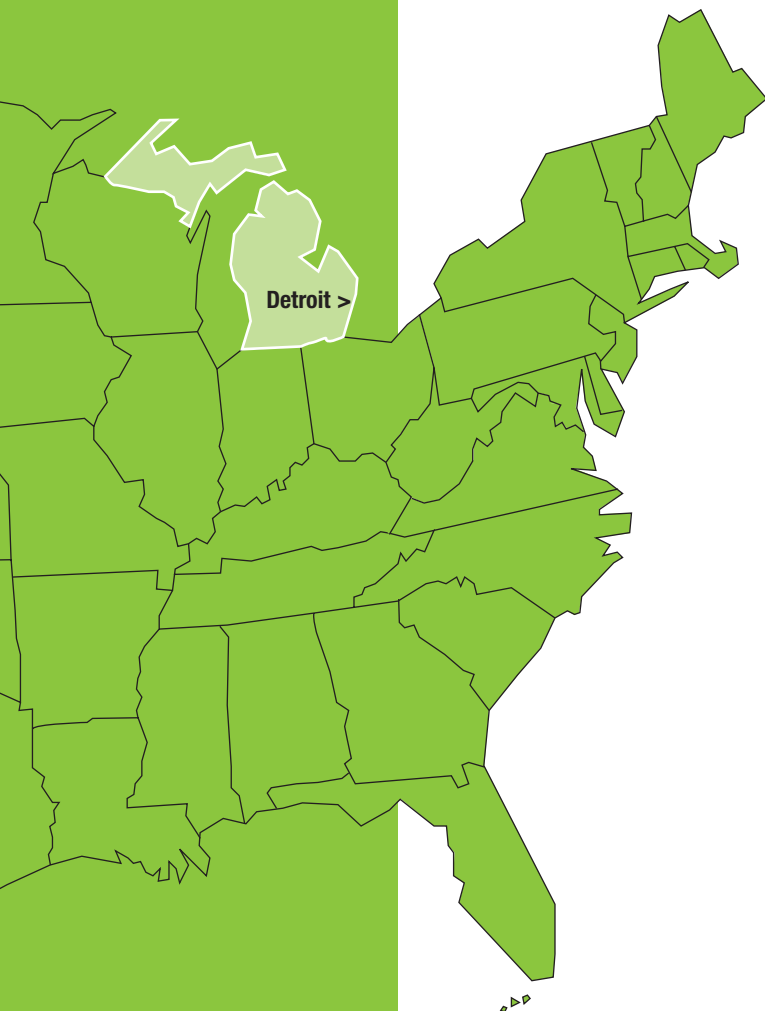
May 21-23

Advanced Governmental Accounting

>>> **Additional training offered by the GFOA:**

May 5-9

**Accounting Academy: An Intensive
Introduction to Governmental Accounting,
Auditing, and Financial Reporting**



Faculty

Stephen J. Gauthier

Director
Technical Services Center
Government Finance
Officers Association
Chicago, Illinois

Registration Fees:
GFOA member \$350
Nonmember \$525
Student \$ 75

Course Level: Introductory
CPE Credits: 8
1 Day
9 a.m. - 5 p.m.
No prerequisite

Evaluating Internal Controls

May 19, 2008

Who Will Benefit

Managers, internal auditors, and others with an interest in the proper design, maintenance, and evaluation of a comprehensive internal control framework in the public sector.

Program

Participants will examine each of the essential elements of a comprehensive framework of internal control. The understanding gained from this review will then be applied to the study and evaluation of control-related policies and procedures from a specifically state and local government perspective. The public manager's role in fraud prevention and detection also will be covered.

Seminar Objectives

Those who successfully complete this seminar should be able to:

Define "internal control" and explain how it relates to basic managerial objectives • Identify the respective responsibilities of management, the governing body, external auditors, and internal auditors in regard to internal control • Describe the inherent limitations of internal control • Describe the key characteristics of sound control environment • Identify the key factors for identifying and assessing risk • Identify the major categories of control-related policies and procedures and how they relate to identified risks • Describe the special role of information and communication in a comprehensive framework of internal control • Identify the two essential components of monitoring • Identify the essential elements of evaluation of internal control • Describe the relationship between internal control and fraud • Describe how fraud can be identified and how identified fraud should be managed

Recommended Reading

An Elected Official's Guide to Internal Controls and Fraud Prevention

Faculty

Michael Nielsen

Director
Government Fixed Assets
Services, Inc.
Chicago, Illinois

David Schoen

Director
BearingPoint, Inc.
New York, New York

Registration Fees:
GFOA member \$350
Nonmember \$525
Student \$ 75

Course Level: Introductory
CPE Credits: 8
1 Day
9 a.m. - 5 p.m.
No prerequisite

Accounting and Financial Reporting for Capital Assets

May 19, 2008

Who Will Benefit

Mid- to senior-level government finance officers, property accountants, and others responsible for developing or maintaining capital asset records.

Program

This seminar will furnish participants with the basic information needed to establish and maintain a sound capital assets accounting and reporting system.

Seminar Objectives

Those who successfully complete this seminar should be able to:

Identify the essential steps needed to establish and maintain a sound capital asset inventory system • Plan for physical inventories • Determine the value to be assigned to capital assets acquired through purchase, construction, or donation, including infrastructure • Estimate the expected useful lives of capital assets • Determine annual depreciation expense • Identify practical means for tracking otherwise capitalizable assets that fall beneath the capitalization threshold • Record additions and deletions • Record betterments and impairments • Identify essential note disclosures for capital assets • Value infrastructure

Recommended Reading

There is no recommended reading for this seminar.

Faculty

Roger Neumaier

Finance Director
County of Snohomish
Everett, Washington

Nicole Westerman

Chief of Staff to the
Secretary of Budget
Commonwealth of
Pennsylvania
Philadelphia, Pennsylvania

Registration Fees:
GFOA member \$550
Nonmember \$750
Student \$105

Course Level: Intermediate
CPE Credits: 16
2 Days

9 a.m. - 5 p.m. both days
Prerequisite: Budget Analysts
Training Academy or
Budgeting for Budget
Analysts (or equivalent expe-
rience). Instructors will
assume that participants
have prior experience and
knowledge with basic budg-
et preparation, adoption,
and administration.

Best Budget Practices

May 19-20, 2008

Who Will Benefit

Best Budget Practices course is geared towards finance officers, budget officers, senior budget analysts, and others interested in best practice solutions to solving common budget problems. The course offers individuals who already know basic budget practices the opportunity to gain knowledge on leading practices specific to areas of public sector budgeting.

Program

The *Best Budget Practice* series focuses on a different set of topics each time it is offered. All leading practices presented are consistent with the National Advisory Council on State and Local Budgeting's (NACSLB) recommendations' of four key principles:

- Establish broad goals to guide government decision making
- Develop approaches to achieve goals
- Develop a budget with approaches to achieve goals
- Evaluate performance and make adjustments

Through a mix of lectures, practice fields, case studies, and discussion, faculty will highlight exam-
ples of leading practices from state and local governments.

Seminar Objectives

Participants in this offering of *Best Budget Practices* will take away implementable ideas related to the following:

- Short- and long-term approaches for addressing deficits
- Multi-year budgeting
- Outcome-based budgeting
- Capital budgeting

Recommended Reading

Recommended Budget Practices: A Framework for Improved State and Local Government Budgeting, National Advisory Council on State and Local Budgeting, available at <http://www.gfoa.org/services/nacslb/>
Capital Project Planning and Evaluation: Expanding the Role of the Finance Officer
An Elected Official's Guide to Multi-Year Budgeting

Faculty

Stephen J. Gauthier

Director
Technical Services Center
Government Finance
Officers Association
Chicago, Illinois

Jake W. Lorentz

Assistant Director
Technical Services Center
Government Finance
Officers Association
Chicago, Illinois

Registration Fees:
GFOA member \$350
Nonmember \$525
Student \$ 75

Course Level: Intermediate
CPE Credits: 8
1 Day

9 a.m. - 5 p.m.
Prerequisite: Intermediate
Governmental Accounting
or equivalent

Preparing a CAFR

May 20, 2008

Who Will Benefit

Accounting and financial reporting professionals who have prepared, or wish to be able to pre-
pare a comprehensive annual financial report (CAFR).

Program

Participants will examine the format and contents of a CAFR prepared in accordance with both
generally accepted accounting principles (GAAP) and the program requirements of the
Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in
Financial Reporting Program. Note: This program is an abbreviated form of the GFOA's two-and-
one-half-day seminar on *Advanced Financial Reporting*.

Seminar Objectives

Those who successfully complete the seminar should be able to:

Identify the three basic sections of a CAFR and the essential components of each • Identify the
basic elements of a letter of transmittal • Identify the appropriate elements to include in man-
agement's discussion and analysis • Identify each of the basic financial statements and their
essential elements • Identify combining and individual fund statements and their essential ele-
ments • Identify required supplementary information • Identify key note disclosure require-
ments, especially those commonly misapplied in practice • Identify all required statistical presen-
tations

**Note: It is recommended that attendees bring a copy of the GFOA's 2005 *Governmental Accounting, Auditing, and Financial Reporting: Using the GASB 34 Model, to the semi-
nar with them.***

Recommended Reading

An Elected Official's Guide to the New Governmental Financial Reporting Model

Faculty

Ned Connolly

Vice President
Chandler Asset Management
Englewood, Colorado

Mark Evans

Executive Vice President
Vining Sparks IBG
Memphis, Tennessee

Registration Fees:
GFOA member \$550
Nonmember \$750
Student \$105

Course Level: Advanced
CPE Credits: 16
2 Days

9 a.m. - 5 p.m. both days
Prerequisite: GFOA's
Investing Public Funds Seminar

Advanced Investing Public Funds

May 21-22, 2008

Who Will Benefit

State and local government treasurers, investment officers, and other finance officers who are involved with the investment of public funds. Participants will be expected to have a good foundation in types and characteristics of fixed income securities, investment economics, and passive and active investment strategies.

Program

This seminar will provide participants with a solid understanding of complex investment concepts that pertain to risk, reward, portfolio strategies, and structured security analysis.

Seminar Objectives

Those who successfully complete the seminar should be able to:

- Identify and use important risk concepts and metrics
- Calculate measures of return, including yield, average yield, and total return
- Use portfolio benchmarks in making and evaluating investment decisions
- Determine which active portfolio strategy is appropriate in various interest rate scenarios
- Perform options-adjusted spread analysis
- Use electronic tools for portfolio management
- Use principles learned in the course to construct portfolios based on market information

Note: A calculator is required for this seminar and a laptop computer is recommended for this seminar.

Recommended Reading

Investing Public Funds (second edition)

An Introduction to Broker/Dealer Relations for State and Local Governments

Faculty

Shelley Fulla

Senior Manager
Research and Consulting
Center
Government Finance
Officers Association
Chicago, Illinois

Barry McMeekin

Consulting Practice
Manager
Research and Consulting
Center
Government Finance
Officers Association
Chicago, Illinois

Registration Fees:
GFOA member \$550
Nonmember \$750
Student \$105

Course Level: Intermediate
CPE Credits: 16
2 Days
9 a.m. - 5 p.m. both days
No prerequisite

Financial and ERP Systems Acquisition and Implementation

May 21-22, 2008

Who Will Benefit

This seminar is intended for public managers involved in the procurement and implementation of enterprise resource planning (ERP) and financial management systems. The content also will be relevant to government staff that serve on implementation project teams; business process and technology consultants interested in successfully structuring public-sector systems projects; and elected officials involved in funding decisions related to system replacement.

Program

The course content presents best practices and lessons learned based on systematic research and consulting experience of the GFOA staff. The seminar also includes case study presentations by small and large governments that have successfully installed enterprise systems.

Seminar Objectives

- Needs assessment methods
- RFP/business requirement definition
- System rollout options
- Project management and staffing
- Best practices and process redesign
- Technology architecture choices
- ROI/TCO analysis
- System selection steps
- Contract negotiation tips and traps
- Implementation methods
- Change management strategies
- Post go-live optimization

Recommended Reading

Technology Needs Assessments: Evaluating the Business Case for ERP and Financial Management Systems

A Guide to Preparing an RFP for Enterprise Financial Systems (2000 edition)

Faculty

Stephen J. Gauthier

Director
Technical Services Center
Government Finance
Officers Association
Chicago, Illinois

Jake W. Lorentz

Assistant Director
Technical Services Center
Government Finance
Officers Association
Chicago, Illinois

Advanced Governmental Accounting

May 21-23, 2008

Who Will Benefit

Accounting and financial reporting professionals with at least two years of experience, or who have attended the GFOA's *Intermediate Governmental Accounting* seminar or an equivalent program.

Program

This two-and-one-half day seminar provides a detailed examination of selected governmental accounting topics. Emphasis throughout is placed on the practical application of generally accepted accounting principles.

Seminar Objectives

Those who successfully complete this seminar should be able to:

- Account for the acquisition, improvement, impairment, and disposal of capital assets, including intangibles
- Perform basic worksheet entries to incorporate fund data into government-wide financial statements
- Determine when grant revenue should be recognized
- Perform basic journal entries for risk financing activities
- Perform basic journal entries for the receipt of escheat property
- Perform basic journal entries for the issuance, repayment, and refinancing of debt
- Perform basic journal entries for investments
- Determine the appropriate measure of cost for employers offering pension and other post-employment benefits (OPEB) under a variety of arrangements
- Classify cash flows
- Identify joint ventures and similar arrangements and apply the appropriate accounting for each
- Determine the annual cost of pollution remediation and of landfill closure and postclosure care
- Identify situations that give rise to rebatable arbitrage and apply the appropriate accounting
- Determine the annual cost of compensated absences
- Discuss the Governmental Accounting Standards Board's current plans for service efforts and accomplishments reporting

Recommended Reading

2005 Governmental Accounting, Auditing, and Financial Reporting: Using the GASB 34 Model (Chapter 12)

Registration Fees:
GFOA member \$650
Nonmember \$825
Student \$130

Course Level: Advanced
CPE Credits: 20
2.5 Days
21st and 22nd 9 a.m. - 5 p.m.
23rd: 8:30 a.m. - noon
Prerequisite: Intermediate
Governmental Accounting or
its equivalent

102nd Annual Conference

Fort Lauderdale, Florida

June 15-18, 2008

The GFOA's annual conference, is a great opportunity for you to discover the latest information on developments in all aspects of public finance, whether you are a veteran or just beginning your government finance career.

Preconference Seminars

June 13	Communicating with Employees: Are They Hearing What You Meant to Say?
June 13	Addressing Your OPEB Liability: Tools for the Decision-Making Process
June 13	Long-Term Financial Sustainability: What You Can Do in the Short Term to Thrive in the Long Term
June 14	The Infrastructure Challenge: Assessing Needs and Funding Them
June 14	ERP Project Management Day Camp: Implementing Your ERP System
June 14	What Works and Why? Analyzing Performance Measurement Data to Improve Budgeting and Decision Making

102nd Annual Conference

June 15-18 Building a Sustainable Future

Visit www.gfoa.org for the latest details

UPCOMING GFOA TRAINING OPPORTUNITIES

July 2008

Denver, Colorado

July 14	Enterprise Fund Accounting
July 14	Effective Budget Presentation
July 14-15	Planning and Sale of Municipal Bonds
July 15	Special Topic to be Determined
July 15-16	Capital Budgeting and Infrastructure Finance
July 15-17	Advanced Financial Reporting
July 16-17	Advanced Performance Measurement

Madison, Wisconsin

July 28-August 1	Advanced Government Finance Institute
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August 2008

Internet Training

August 13	NEW - Topics in Performance Measurement
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Chicago, Illinois

August 12-15	Budget Analysts Training Academy
August 18-22	Accounting Academy: An Intensive Introduction to Governmental Accounting, Auditing, and Financial Reporting

Minneapolis, Minnesota

August 25	Understanding and Calculating Arbitrage Rebate
August 25-26	Advanced Governmental Budgeting and Strategic Planning
August 25-27	Intermediate Governmental Accounting
August 26-27	Investing Public Funds
August 27-28	Introduction to Performance Measurement and Management
August 27-29	Advanced Financial Reporting

September 2008

Internet Training

September 10	NEW - Closed Circuit Television
September 24	Best Practices in Accounting and Financial Reporting

Sacramento, California

September 15	Accounting for Pensions and Other Post-Employment Benefits (OPEB)
September 15	NEW - Post Issuance Compliance
September 15	Special Topic to be Determined
September 16	Evaluating Internal Controls
September 16	Healthcare Cost Containment
September 17-18	NEW - Advanced Tools for Finance Officers: Long-Term Financial Planning
September 17-19	Advanced Financial Reporting

October 2008

Providence, Rhode Island

October 20	Accounting for Pensions and Other Post-Employment Benefits (OPEB)
October 20	Accounting and Financial Reporting for Capital Assets
October 20-21	Best Budgeting Practices
October 21	Enterprise Fund Accounting
October 22-23	Planning and Sale of Municipal Bonds
October 22-23	Treasury Management and Banking Relations
October 22-24	Advanced Governmental Accounting

Chicago, Illinois

October 29-31	ERP Project Management
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Government Finance Officers Association

203 North LaSalle Street
Suite 2700
Chicago, Illinois 60601-1210
Tel: 312/977-9700
Fax: 312/977-4806
e-mail: Training@gfoa.org
www.gfoa.org

Visit www.gfoa.org for further information.

REGISTRATION INFORMATION

Registration

Register online at www.gfoa.org or complete the form in this brochure and mail/fax it to the GFOA. Registrations via phone cannot be accepted.

Payment by check: Send to GFOA, 3076 Eagle Way, Chicago, IL 60678-1030.

Payment by credit card/PO: Fax to (312) 977-4806 or mail to: GFOA, 203 North LaSalle Street, Suite 2700, Chicago, IL 60601-1210.

The GFOA cannot guarantee availability of materials for registrations received after April 18, 2008. Registrants will be sent a confirmation letter via U.S. mail. **Due to the volume of registrations, the GFOA cannot fax/e-mail confirmations.** We encourage you not to purchase nonrefundable travel tickets until your registration is confirmed.

Anyone with disabilities is encouraged to contact the GFOA at least 21 days in advance of the training to assist us in providing any additional accommodations that may be needed.

Schedule

Check-in and distribution of seminar materials will take place from 8 a.m. to 9 a.m. on the first day of the seminar.

Seminars are 9 a.m. to 5 p.m. with an hour hosted lunch.

The last day of a 2.5 day seminar is 8:30 a.m. to noon.

Location and Accommodations

Registrants should make their own hotel reservations by calling the hotel directly. The GFOA is not responsible for making and/or canceling hotel reservations.

Detroit Marriott at the Renaissance Center
100 Renaissance Center
Detroit, Michigan 48243
Phone: 313/568-8000; Fax: 313/568-8146
Rates: Single(s)/Double(s) @ \$100 (15% tax)

A block of rooms has been reserved for the GFOA attendees. Based on availability, the GFOA's group rate is valid until April 28, 2008. Should the GFOA block fill up or if reservations are made after this date, reservations will be accepted on an overall hotel space availability basis and may not qualify for the GFOA discounted rate.

Payment

Registration fees must be paid in U.S. dollars. All fees must be paid by the first day of the program.

Registration fees include handout materials, continental breakfast, lunch on every full day, and coffee breaks.

Discounts

Early Registration: Register early and receive a 10 percent discount. Registrations must be received and paid in full by April 18, 2008.

Groups: If your organization registers three or more people for the same seminar, you may reduce your registration fees by 10 percent. To qualify for the discount, registrations must be mailed together and paid with one check or invoice.

New Members: If you join the GFOA at the same time that you register for a seminar, you may enroll at the lower member rate. Include your membership fee with your registration payment, and reduce your seminar fee by an additional \$25. E-mail the GFOA's membership department at Membership@gfoa.org for information on membership fees.

Substitutions: A one-for-one substitution of a nonmember for an active member is allowed. If your organization has a current GFOA member on staff who is not participating in these training seminars, a nonmember may attend in his/her place at the member rate. You must provide the member number and/or name of the GFOA member on the registration form.

Students: To qualify, you must be an unemployed, full-time student. Attach a copy of your student ID to your registration form.

Cancellation and Refund Policy

Cancellation requests must be made in writing to the GFOA. Please include a copy of your confirmation letter.

Requests for refunds received prior to April 18, 2008 will be levied a \$50 administrative service charge per seminar.

Cancellations received between April 18, 2008 and May 16, 2008, will be refunded 50 percent of the registration fees per seminar.

No refunds will be granted after May 16, 2008.

The GFOA retains the right to cancel any seminar due to low enrollment, or to close classes that are full.

On occasion, speakers are subject to change due to unforeseen circumstances. The GFOA will attempt to notify attendees in advance. We apologize in advance for any inconvenience this may cause to our attendees.

Inquiries

For information regarding administrative policies such as complaints and refunds, please contact the GFOA at (312) 977-9700 or at training@gfoa.org.

CPE Credit and Certificate of Attendance

Each participant will receive a Certificate of Attendance approximately four to six weeks after the seminar. This certificate verifies that you attended the program and it should be kept with your CPE documents for five years. All instruction for the seminars will be conducted on site.

The GFOA 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 addressed to the: National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Web site: www.nasba.org



What to Wear

Participants are encouraged to dress comfortably in business casual attire.

Airfare Discounts

For information on airfares, e-mail Michael at bigtomatottravel@aol.com or call 888/866-2865. We encourage you not to purchase nonrefundable travel tickets until your registration is confirmed.

Recommended Reading

If you are interested in purchasing any of the GFOA publications, please visit the GFOA's e-store at www.gfoa.org, and click on "Publications." Order forms can be downloaded from the Web site and sent to:

Fax: 312/977-4806
E-mail: PublicationOrders@gfoa.org

Hotel Reservation Form for the GFOA National

**Detroit, Michigan
May 2008**

Detach and mail to: Detroit Marriott at the Renaissance Center
100 Renaissance Center
Detroit, Michigan 48243

Phone: 313/568-8000

Fax: 313/568-8146

Name (last, first) _____

Employer _____

Address _____

City _____ State/Province _____ Zip/Postal Code _____

Phone _____ Fax _____ E-mail _____

Please reserve the following accommodations as indicated for the Government Finance Officers Association seminars.
Refer to the information on previous page for group rates.

Single(s)/Double(s) @ \$100 per night Other _____; plus tax (15%)

Arrival Date and Time _____ Departure Date _____

Please guarantee my reservation.

(This credit card information is for hotel deposit only.)

Enclosed is one night's room deposit or credit card number: _____

Expiration date: _____ Signature: _____

----- cut here -----

GFOA Seminar Registration Form

**Detroit, Michigan
May 2008**

Detach and mail to GFOA.

All fees must be paid in full when registration is picked up.

Register online with credit card at www.gfoa.org (click on e-store button).

or

Mail/fax registrations paid by purchase order or credit card to:
GFOA
203 North LaSalle St., Suite 2700
Chicago, IL 60601-1210

Fax: 312/977-4806
Tel: 312/977-9700

If you fax this form, please do not mail original.

or

Mail registrations paid by money order or check to:
GFOA
3076 Eagle Way
Chicago, IL 60678-1030

Name (Please print or type) _____ Title _____

Employer _____

Address _____

City _____ State/Province _____ Zip/Postal Code _____

Phone _____ Fax _____ E-mail _____

Please indicate any special needs below:

GFOA Member # _____

New Member Nonmember

Payment Information:

Purchase Order Number _____

Check enclosed – payable to "Government Finance Officers Association"

Bill by credit card:

American Express Diner's Club Discover MasterCard VISA

Credit card number: _____

Expiration date: _____ Signature: _____

Please send me information on

GFOA membership GFOA Annual Conference GFOA Publications

Training Seminars: Detroit, Michigan - May 2008

___ Accounting and Financial Reporting for Capital Assets	\$ _____
___ Advanced Governmental Accounting	\$ _____
___ Advanced Investing Public Funds	\$ _____
___ Best Budget Practices	\$ _____
___ Evaluating Internal Controls	\$ _____
___ Financial and ERP Systems Acquisition and Implementation	\$ _____
___ Preparing a CAFR	\$ _____

Discount for group paid (3+) (-10%) attendance \$ _____

Discount for paid early registration (-10%) \$ _____

Discount for paid new member (-\$25.00) \$ _____

New member fee (call for amount) \$ _____

Training Seminar Total: \$ _____

Register and purchase publications online at www.gfoa.org

The GFOA retains the right to close classes that are full or cancel classes due to low enrollment. Please do not buy nonrefundable travel tickets until you receive registration confirmation.