



Government Finance Officers Association

Accounting and Auditing for State and Local Governments: A Comprehensive Introduction

August 8-12, 2005

Chicago, Illinois

Space is Limited - Sign Up Today!



PROGRAM OVERVIEW

Accountants and auditors new to the public sector must immediately face the daunting challenge of mastering the highly specialized rules, guidelines, and practices applicable to state and local governments. This intensive five-day workshop, intended for those who already possess at least a basic knowledge of private-sector accounting, combines lecture, discussion, and exercises to help newcomers make this difficult, but essential transition. Specific topics to be covered include the following:

- Understanding the environment of government and its impact on accounting
- Finding the appropriate generally accepted accounting principles
- Categorizing transactions and events
- Classifying by fund and fund type
- Categorizing interfund activity
- Mastering modified accrual accounting
- Applying accrual accounting in the public sector
- Preparing fund financial statements
- Preparing government-wide financial statements
- Ensuring and demonstrating budgetary compliance
- Preparing a comprehensive annual financial report
- Interpreting and explaining financial information
- Establishing a comprehensive framework of internal control
- Evaluating control-related policies and procedures
- Becoming alert to indications of fraud
- Getting familiar with *Government Auditing Standards* and the Single Audit

FACULTY

Stephen J. Gauthier

is the Director of the Technical Services Center for GFOA. He is responsible for GFOA's Certificate of Achievement and Budget Awards programs and has authored many GFOA publications, including the 2005 *Governmental Accounting, Auditing, and Financial Reporting (GAAFR); Evaluating Internal Controls*; and several titles in GFOA's *Elected Official's* series. Gauthier also serves as the editor of GFOA's *GAAFR Review* newsletter and is a regular instructor at GFOA's national, Internet, and satellite training programs.

Jake Lorentz

is the Assistant Director of the Technical Services Center for GFOA. He is responsible for the daily administration of GFOA's Certificate of Achievement for Excellence in Financial Reporting Program (Certificate Program). Lorentz also provides technical support for GFOA's Certificate Program, and he is a contributor to *GAAFR Review*. Lorentz has spoken at a number of GFOA national training seminars on various accounting and financial reporting topics.

PROGRAM SCHEDULE

This five-day program will be held at the GFOA offices in Chicago, Illinois, and will meet August 8 - 12, 2005, from 9 a.m. - 5 p.m.

CPE CREDITS

A certificate of attendance for 40 continuing education credits will be mailed to attendees following the conclusion of the program.

REGISTRATION FEES

Course workbook, continental breakfast, and lunch are included. Fees must be paid in U.S. dollars by check, credit card, or purchase order. If you are not a member of GFOA but are an employee of a government agency that holds a current GFOA membership, you may register at the member rate. *Early, group, and/or student discounts are not valid with GFOA boot camp training.* Due to space limitations, we encourage you not to purchase your airline ticket until your registration is confirmed.

GFOA Member Rate	\$1,295
Nonmember Rate	\$1,795

HOTEL INFORMATION

For hotel reservations, please contact the Renaissance Chicago Hotel directly and ask for the GFOA preferred rate. Based on availability, GFOA's group rate is valid until July 20, 2005. Should the GFOA block fill up or if reservations are made after this date, reservations will be accepted on a overall hotel space availability basis and may not qualify for the GFOA discounted rate.

Renaissance Chicago Hotel

One West Wacker Drive
Chicago, Illinois 60601
Phone: (312) 372-7200
GFOA preferred rate \$149

The Renaissance Chicago Hotel is one block from the GFOA Chicago offices and is connected via a skyway. The hotel is accessible via the Chicago Transit Authority (CTA) Blue Line (O'Hare International Airport) or Orange Line (Midway International Airport) for \$1.75 (one way). Depart CTA station at State and Lake.

INQUIRIES

Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
Phone: (312) 977-9700
Fax: (312) 977-4806
Email: training@gfoa.org



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REGISTRATION: Registration fees must be paid in U.S. dollars by check, purchase order, American Express, Diner's Club, Discover, MasterCard, or VISA. All fees must be paid by the first day of the program. Register online at www.gfoa.org or mail/fax registrations paid by purchase order or credit card to: GFOA, 203 North LaSalle Street, Suite 2700, Chicago, IL 60601; Fax: 312/977-4806. Mail registrations paid by money order or check to: GFOA, Dept. 77-3076, Chicago, IL 60678-3076. Fees include handout materials, a luncheon on every full day of the program, continental breakfast, and coffee breaks. Please photocopy for additional registrants. *Please print or type.*

Name _____ Title _____

Organization/Company _____

Address _____

City _____ State/Province _____ Zip/Postal Code _____

Telephone _____ Fax _____

e-Mail _____

GFOA member # _____ Nonmember

Note: Early, Group, and/or Student registration discounts do not apply to this event.

WORKSHOP DATES: August 8 - 12, 2005

REGISTRATION FEES: \$1,295 GFOA members / \$1,795 nonmembers

PAYMENT *(All fees must be prepaid.)*

Check enclosed. *(Make check payable to GFOA.)* Amount \$ _____

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Bill my credit card: American Express Diner's Club Discover MasterCard VISA

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- Please send me information on: Membership National Training Satellite Videoconferences Internet Training
 Annual Conference (San Antonio, Texas • June 26-29, 2005) Publications
 2005 GAAFR: *Using the GASB 34 Model* GAAFR Review Newsletter



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, Nashville, TN 37219-2417. Web site: www.nasba.org

Register online at www.gfoa.org.