WHO WILL BENEFIT: Accountants and auditors new to the public sector.

PROGRAM OVERVIEW: Accountants and auditors new to the public sector must immediately face the daunting challenge of familiarizing themselves with 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.

ADVANCE PREPARATION: None

SEMINAR OBJECTIVES: Those who successfully complete this seminar should be able to:

- Explain why and how governmental accounting differs from business accounting;
- Select the appropriate fund to use to account for a given function or activity;
- Properly apply specialized public-sector account classifications and financial reporting terminology;
- Distinguish the accrual treatment of transactions and events from the modified accrual treatment of those items;
- Determine which legally separate units should be included within the financial reporting entity and how they should be presented there;
- Perform basic journal entries at the fund level;
- Identify the basic steps in converting fund data for inclusion in government-wide financial statements;
- Make basic budgetary journal entries and determine when a budgetary comparison is required and at what level of detail;
- Identify the components of each of the three basic sections of a comprehensive annual financial report;
- Interpret the basic financial statements;
- Explain certain unique public-sector accounting treatments;
- Identify the essential elements of a comprehensive framework of internal control; and
- Identify key differences between auditing in the public and private sectors (e.g., Single Audit and “Yellow Book” audits).

FACULTY: Stephen 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
Krisztina Dommer, Senior Manager, Technical Services Center
Government Finance Officers Association, Chicago, Illinois

PROGRAM SCHEDULE: The course will meet Monday from 1:00 p.m. – 5:00 p.m., Tuesday through Thursday from 9:00 a.m. – 5:00 p.m., and Friday from 8:00 a.m. – noon (Central Time). Check-in and distribution of seminar materials will take place from noon – 1:00 p.m. on the first day of the seminar.

REGISTRATION FEES: GFOA Member $1,100/Nonmember $1,500

HOTEL INFORMATION: See reverse for details.
**Program Schedule**

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**Hotel Information**

Fairfield Inn & Suites, 60 West Illinois Street
Phone: 312-836-1700, Fax: 312-836-1702

- Room Rate: Single/Double: $149 plus 16.39% tax (or prevailing government per diem)
- Based on availability, GFOA’s group rate is valid until March 13, 2015. Should the GFOA block fill up or if reservations are made after this date, reservations will be accepted on an overall hotel space availability and may not qualify for GFOA discounted rate.
- Reserve your room online at [http://www.marriott.com/meeting-event-hotels/group-corporate-travel/groupCorp.mi?resLinkData=GFOA%20Accounting%20Academy%3Exchnt%6060SOAGAA%60149%60USD%60false%60%12/15%60%18%15%60%63/13/1%60app=revlink&stop_mobi=yes](http://www.marriott.com/meeting-event-hotels/group-corporate-travel/groupCorp.mi?resLinkData=GFOA%20Accounting%20Academy%3Exchnt%6060SOAGAA%60149%60USD%60false%60%12/15%60%18%15%60%63/13/1%60app=revlink&stop_mobi=yes)
- The Fairfield Inn & Suites is a short walk away from the GFOA offices – just North across the Chicago River. The hotel is within walking distance of the Chicago Transit Authority (CTA) Blue Line (O’Hare International Airport) or Orange Line (Midway International Airport). Depart the CTA station at Clark and Lake.

**Please print or type**

- Indicate if you are faxing this form. Fax accepted only with credit card payment or purchase orders. Do not mail the original.

**Name:**

**Title:**

**Employer:**

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**State/Province:** Zip/Postal Code:

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**Fax:**

**E-mail:** (Required)

- Check box to indicate if you are substituting for an active member.

**Active Member #:**

**Active Member Name:**

Please photocopy this form for additional registrants.

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 submitted to the National Registry of CPE Sponsors through its website: [www.learningmarket.org](http://www.learningmarket.org).

**Registration Fees**

Fee includes handout materials, continental breakfast, and lunch. **Note: Early, group, and/or student discounts do not apply to this training program.** (Please Check One)

- $1,100 Active/Associate GFOA Member
- $1,500 Nonmember

New member fee: (Visit [www.gfoa.org](http://www.gfoa.org) or call GFOA at 312-977-9700 for fee.)

Discount for paid new member ($25.00)

**REGISTRATION TOTAL**

**Payment Information** (Please Check One)

- Fees must be paid in U.S. dollars by check, credit card, or purchase order.

- **Payment by check:** Payable to “Government Finance Officers Association” Send to: GFOA • 3076 Eagle Way • Chicago, IL 60678-1030

- **Payment by credit card:** scan and e-mail the form to training@gfoa.org; fax: 312-977-4806; or send to: GFOA • 203 N. LaSalle St. • Suite 2700 • Chicago, IL 60601-1210

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You must include a purchase order number. Payment must be received for all registrations prior to the event date.

**P.O. No.:**

A copy of the confirmation and invoice will be sent as a PDF attachment via e-mail from training@gfoa.org. Please add this address to your allowed senders list.

**Cancellation Policy:** Cancellations can be faxed to the GFOA at 312-977-4806 or e-mailed to training@gfoa.org.

Requests for refunds received prior to March 27, 2015, will be levied a $50 administrative service charge. Requests for refunds received between March 27, 2015, and April 10, 2015, will be refunded 50 percent of the registration fees. No refunds will be granted after April 10, 2015.

**Substitutions (government entities only):** 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.

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

**April 13 – 17, 2015**

Course Level: Intermediate • Prerequisite: None

**32 CPE Credits**

Classes will be held at the GFOA offices: 203 North LaSalle Street • Suite 2700 • Chicago, IL 60601-1210

**GROUP-LIVE COURSE**

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

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