## Annual Professional Development Training Day 1 Course Description Quick Guide

| Course Name  | Course Description   |
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| Data Transparency – A New<br>Way of Life<br>Ann Ebberts, Chief Executive<br>Officer, Association of<br>Government Accountants                                | Public trust and understanding can be greatly enhanced by government transparency initiatives. AGA's CEO will discuss how legislation is driving transparency and analytics advances for the federal government (eg. ERM, DATA Act, and Fraud Reduction Act) and at the state level, which states are vying for the coveted "A+" for their data sharing efforts. Examples of states that are leading the way in demonstrating the value of data will be highlighted, as well as how the Citizen-Centric Reporting format can be an effective way to communicate clearly and simply to the citizen about where their tax dollars are being applied, and what challenges remain. |
| Emerging Issues in Government<br>Accounting and Auditing   | Like many in the past, this year is shaping up to be another year ofchange. This session will provide an overview of recent economic, industry, regulatory, and professional developments that impact auditors ofstate and local governments. Included in this session will bedevelopments from Congress, the U.S. Office of Management and Budget, the Government Accountability Office, and other regulatory bodies.   |
| Data Mining  | Nothing else matters unless you can extract the proper data fromvarious sources. This session includes obtaining data from the web andother data bases such as Access. This session also demonstrates a query, dynamic name ranges linked to a chart and other useful database productivity and reporting tools and applications.  |
| Ohio Legislative & Regulatory<br>Update  | Learn the latest on state and federal hot topicsimpacting the accounting and finance professionals, as well as relatedlegislative and regulatory issues affecting government accountability  |
| The Economy in the Nation, the Midwest Region, and Ohio George Mokrzan, PhD, Senior Vice President, Director of Economics, Huntington National Bank          | An overview of the macro-economy that addresses the state of the consumer, labor markets, business activity and investment, international trade, overall national economic growth, inflation, interest rates and other pertinent economic issues. Subsequently, an analysis of the regional economy of the Midwest and Ohio is performed, discussing relative areas of strength, especially during the current economic recovery   |
| Update on Auditing Standards<br>Michael Glynn, Senior Technical<br>Manager, AICPA  | Participants will hear directly from a Senior Technical Manager from the AICPA Audit and Attest Standards Team as to recently issued standards and guidance for audits and attestation engagements for nonpublic entities. Participants will have an opportunity participate in an interactive discussion during which questions will be answered. Included will be discussion of:   |
|  | - SSAE No. 18, Attestation Standards: Clarification and Recodification   |
|  | - SAS No. 130, An Audit of Internal Control Over Financial Reporting That Is Integrated With an Audit of Financial Statements  |
|  | <ul> <li>SAS No. 131, Amendment to Statement on Auditing Standards No. 122 Section 700, Forming an<br/>Opinion and Reporting on Financial Statements</li> </ul>  |
|  | - SAS No. 132, The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern   |
|  | - The current active agenda of the Auditing Standards Board including exposure drafts of proposed standards  |
| Update on Standards for<br>Compilations, Reviews, and<br>Engagements to Prepare<br>Financial Statements<br>Michael Glynn, Senior Technical<br>Manager, AICPA | Participants will hear directly from the AICPA staff liaison to the Accounting and Review Services Committee as to the performance of financial statement preparation, compilation and review engagements in accordance with SSARS No. 21. Also included will be a discussion of recently issued SSARS No. 22 and SSARS No. 23 as well as the ARSC's current active agenda.  |

The Future of Transportation starts in Central Ohio

Planning for innovation in the way we move around Central Ohio is evolving quickly. Improvements planned for our transportation corridors go well beyond the typical pavement and asphalt solutions of the past. This speaker from the Mid-Ohio Regional Planning Commission will sharetheir role of being at the coordination point where local governments collaborate to improve the quality of life in Central Ohio.

This includes howtransportation is a key focal point as the region is projected by one million more residents by the year 2050. This session will cover projected growth, planning, projects and the related impacts for the future of Central Ohio, the U.S.A. and the world. Projects that will be covered include Smart Columbus, TheSmart 33 Corridor and the Midwest Connect Hyperloop Proposal.