

COAGA Professional Development Training - Day 1

Course Description Quick Guide

Course Name	Course Description
Emerging Issues in Government Accounting and Auditing Kinney Poynter, Executive Director , National Association of State Auditors, Comptrollers and Treasurers	Like many in the past, this year is shaping up to be another year of change. This session will provide an overview of recent economic, industry, regulatory, and professional developments that impact auditors of state and local governments. Included in this session will be developments from Congress, the U.S. Office of Management and Budget, the Government Accountability Office, and other regulatory bodies.
From Relief to Recovery – How the Coronavirus State and Local Fiscal Recovery Funds Differ from Coronavirus Relief Funds Stacie Massey, State Accounting Manager 3, Ohio Office of Budget and Management	The Coronavirus State and Local Fiscal Recovery Funds has shifted the mindset of focusing on supporting the immediate needs of the pandemic to a more forward looking approach for economic recovery. It is imperative that recipients understand this shift and work to develop a plan for thoughtful use of one-time funds for projects, while meeting the necessary compliance and reporting requirements. This session will discuss the requirements and eligible uses of the Coronavirus State and Local Fiscal Recovery Funds along with the differences from the Coronavirus Relief Funds from the CARES Act. In addition, the session will provide an overview on the various applicable sections of the Uniform Guidance to include best practices and tips for avoiding compliance pitfalls and navigating the requirements from the U.S. Treasury.
The Ohio Ethics Law: Building a Culture of Integrity Susan Willeke, Education & Communications Administrator, Ohio Ethics Commission	This lively session will help public officials and employees in understanding how to identify and avoid acting on potential conflicts of interest. It will also provide information regarding ethics prohibitions related to public contracts and potential post-employment requirements. Attendees will also learn about general assistance available from the Ohio Ethics Commission to assist both the public and private sectors in understanding and complying with the Ethics Laws.
AICPA Update: Updated on Auditing Standards Mike P Glynn, Senior Manager, Audit and Attest Standards, AICPA	This session will be an interactive discussion with a Senior Manager with the AICPA's Audit & Attest Standards Team. Included will be a detailed discussion of the new reporting suite of standards (SAS Nos. 134-141) – which is effective for year end 2021 engagements. The session will also include a discussion of recently issued standards on audit evidence (SAS No. 142), auditing estimates (SAS No. 143), and the use of specialists (SAS No. 144) as well as an overview of current exposure drafts of proposed standards.