



Intermediate Governmental Accounting Seminar

June 14 & 15, 2023

Mifflin Township Meeting Hall
155 Olde Ridenour Road
Gahanna, OH 43230

A two-day program highlighting intermediate level governmental accounting and financial reporting concepts. The objective of this course is to assist attendees to better understand and prepare GAAP basis financial statements and related issues using the GASB 34 Model. To help better understand how areas can impact you and to assist with questions, bring a copy of your own Gov't F/S, or a sample set.

This course is designed for state and local government fiscal officers and staff, government auditors and independent public accountants with some experience and/or training related to preparing, using and auditing financial statements prepared in accordance with generally accepted accounting principles (GAAP).

June 14, 2023

8:30—9:00 a.m.—Registration/Continental Breakfast
9:00—9:15 a.m.—Welcome/Introductions
9:15—10:05 a.m.—Government Environment and Reporting Model
10:05—10:20 a.m.—Break
10:20—11:10 a.m.—Measurement Focus & Basis of Accounting
11:10 a.m.—12:00 p.m.—MD&A
12:00—1:00 p.m.—Lunch
1:00—1:50 p.m.—Note Disclosures
1:50—2:05 p.m.—Break
2:05—2:55 p.m.—Note Disclosures
2:55—3:45 p.m.—Annual Comprehensive Financial Report Sections
3:45 p.m.—Day 1 Adjourns

June 15, 2023

8:30—9:00 a.m.—Continental Breakfast
9:00—10:40 a.m.—GASB 96 Subscription Based Information
Technology Arrangements
10:40—10:55 a.m.—Break
10:55—11:45 a.m.—Specialized Accounting Applications
11:45 a.m.—12:45 p.m.—Lunch
12:45—1:35 p.m.—Specialized Accounting Applications
1:35—2:25 p.m.—Common Reporting Deficiencies & Best Practices
2:25—2:40 p.m.—Break
2:40—3:30 p.m.—UG/ARPA Update
3:30 p.m.—Seminar Adjourns

Speakers

Julie Didinger, Accountant/Consultant, Julian & Grube, Inc.
Will Sengos, Accountant/Consultant, Julian & Grube, Inc.
Tracie McCreary, Chief Technical Specialist, Auditor of State's Office
Mike Howard, Accountant/Consultant, Julian & Grube, Inc.
Anita Martin, Senior Manager, Rea & Associates, Inc.
Grant Hay, Supervisor, Rea & Associates, Inc.
Melissa Kalan, Supervisor, Rea & Associates, Inc.
Jason Cowman, Manager, Julian & Grube, Inc.
Danny Sklenicka, Principal, Rea & Associates, Inc.

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By promoting the exchange of information among finance officers of all local governments, Ohio GFOA works to meet the challenges of the ever-evolving profession of government finance and fosters increase cooperation among governments and private financial institutions.