



THE UNIVERSITY
of NORTH CAROLINA
at CHAPEL HILL

Finance Training Coordinator
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Memorandum

To: Business Managers
University Accounting Personnel

From: Troy Howell, Finance Training Coordinator

Date: October 5, 2009

Re: CPE: Issues in Governmental Accounting and Reporting

The Finance Division of the University of North Carolina at Chapel Hill will sponsor a continuing professional education (CPE) workshop entitled Issues in Governmental Accounting and Reporting on November 11, 2009, at The Pleasant Room in Wilson Library. This event is open to the UNC Chapel Hill community. You are encouraged to register early. Please see the agenda below.

This course meets the NC State Board requirements for North Carolina CPAs to obtain four (4) CPE credits.

The fee for the event is \$40. Unfortunately, we are unable to refund registration fees regardless of time of cancellation notification. Soda and water will be provided.

To register and make arrangements for payment, please go to our [UNC-CH Event Registration](#) site. Browse by Sponsor name "Finance Training," and then click on the CPE class. Registration will close on November 3, 2009, or as soon as the session is full. Your registration will be confirmed by e-mail.

To find directions or parking information, please go to the [Wilson Library Website](#). If you have any questions, please contact Troy Howell at (919) 843-3069 or e-mail financetrainer@unc.edu.

We look forward to your participation.

Issues in Governmental Accounting and Reporting

November 11, 2009

at

[Wilson Library](#)

The Pleasant Room

This workshop is open to the faculty and staff of UNC Chapel Hill community.

Four (4) credits of CPE will be offered to NC CPAs.

Course Schedule and Agenda

Registration Sign In: 12:30 pm to 1:00 pm

CPE: Issues in Governmental Accounting and Reporting 1:00 pm to 4:45 pm

- GASB Update and Common Reporting Errors
- Change in How Fund Balances are Reported
- Impact of Other Post Employment Benefits Standard On Financial Reports
- Relationship of the Auditor and the Governmental Unit
- How to Read a Governmental Annual Report

Course Objectives

Issues in Governmental Accounting and Reporting (No prerequisites or advanced preparation is necessary)

The intermediate level presentation provides an overview of issues relevant to governmental accounting and reporting including a GASB update, some common reporting errors, and a description of how to read a governmental annual report. A specific area of focus will be GASB 54 and its impact on how changes in fund balances will be reported. The relationship of the auditor and the governmental unit will also be addressed.

The objective of this workshop is to increase the participants' knowledge and understanding of governmental accounting and reporting.

Bryan Starnes

(bio information provided by Bryan Starnes)

Bryan Starnes, CPA, ABV, is a partner with Martin Starnes & Associates, CPAs, of Hickory, NC.

Since his graduation from UNC-Charlotte in 1987, Bryan has worked in public accounting, and formed a firm with his partner, Vickie Martin, in 1992. Martin Starnes has the one of the largest governmental auditing firms in North Carolina. Bryan was awarded Accredited Business Valuator (ABV) in 1998.

Martin Starnes & Associates are registered CPE sponsors with the Board of Examiners. Bryan has spoken on numerous occasions at the Government Finance Officer's conferences, for the State Auditor's Office, several governmental units and is a guest lecturer at the Institute of Government, UNC-Chapel Hill.

He is married with three children and in May 2008 was blessed with his granddaughter, Ada.

About the Sponsor

UNC-Chapel Hill Finance Division is registered with the North Carolina State Board of CPA Examiners as a sponsor of continuing professional education. Complaints or comments regarding sponsors may be addressed to the North Carolina State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605.