



Connecticut
Society of
CPAs

Educational Conference Series



**Recommended for
Yellow Book!**

Governmental Accounting and Auditing Conference

May 15, 2014 • Four Points, Meriden, CT

www.ctcpas.org



CTCPA
Advocacy. Community. Education.
Connecticut Society of CPAs
716 Brook Street, Suite 100
Rocky Hill, CT 06067

Sessions at a glance

General Session 1:

GASB Update

Kenneth Schermann, GASB

Learn about the GASB pronouncements that have recently become effective and those that soon will be effective. A significant portion of the session focuses on the new pension standards. Participants will also learn how to distinguish a merger from an acquisition and how the financial reporting entity has changed with the implementation of Statement 61.

General Session 2:

Actuaries Talk GASB 68

John Garrett, ASA, MAAA, FCA

Cavanaugh Macdonald Consulting, LLC

Edward Koebe, EA, MAAA, FCA

Cavanaugh Macdonald Consulting, LLC

The lead actuaries for the Connecticut Municipal Employees Retirement System discuss the actuarial information required under GASB 68 with focus on requirements for cost sharing multiple employer plans such as MERS. Discussion includes the actuarial terminology of GASB 68, proposed contents of disclosure information, and proposed timing of information availability.

Post-Luncheon Session:

How Pension Liabilities Impact Bond Ratings

Thomas Compton, Moody's Investors Service

A discussion of Moody's Local Government General Obligation Methodology, including how we incorporate pension liabilities into the rating process.

General Session 3:

Municipal Bankruptcy: A New Frontier?

Bruce Chudwick, Esq., CPA

Shipman & Goodwin, LLP

A review of the federal bankruptcy code provisions as they pertain to municipalities, with a focus on Connecticut's and other states' laws on that subject. The bankruptcy proceedings of the city of Detroit will help highlight the key issues of this topic.

General Session 4:

Single Audit Update: What You Need to Know in 2014 and Beyond

Teresa Bordeaux, CPA, CGMA, AICPA

The new grant reform regulations have been issued and will effect single audits with fiscal years ending December 31, 2015. This session is a high level overview of key provisions in the new regulations and what you need to know now for your 2014 single audits.

General Session 5:

The Psychology of Fraud

Toby Groves, CPA

GRC Research and Consulting

This presentation delves into the very latest breakthroughs in psychological research which uncover individual and group behaviors that reveal how our minds actually work in relation to these experiences. Interactive demonstrations dramatically exhibit how radically different our intuitions are in relation to the reality of these events, and how you can immediately use this new knowledge in your work.

Note: This session qualifies towards Connecticut's 4-hour ethics requirement.

Registration Form

Governmental Accounting and Auditing Conference



Connecticut Society of Certified Public Accountants
716 Brook Street, Suite 100, Rocky Hill, CT 06067
860-258-4800 • CPE Fax: 860-571-6830

May 15, 2014
Four Points Sheraton, Meriden, CT
Express Code: GAA

Check one:

- CTCPA Member # _____ (Member Fee)
 Member of _____ State CPA Society (Member Fee)
 Nonmember (Nonmember Fee)

Registration Fees

Standard Fees	Early Bird Fees*
\$285 Member	\$250 Member
\$385 Nonmember	\$350 Nonmember

*Early Bird fee good through 4/30/2014.

Name _____ Phone _____
Firm _____ Fax _____
Email* _____
Address _____ Dietary Requirements/Special Needs _____
City/State/Zip _____

*Confirmations are emailed. Please include a valid email address.

Enclosed \$ _____ (Registrations received with full payment on or before April 30, 2014 qualify for the Early Bird discount.)

Payment: Check to CTCPA Visa, MasterCard, or AmEx

Card Number _____ Exp. Date _____ CVV Code _____

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