



2018 Government Professional Accounting Seminar

**Thursday
September 6, 2018**

7:30 a.m. - Registration and Networking
8:00 a.m. – 4:50 p.m.

(Early Registration by Tuesday, July 31, 2018; Regular by Friday, August 17, 2018)

Hale Koa Hotel
2055 Kalia Road
Honolulu, HI 96815

*Association of Government Accountants,
Hawaii Chapter
PO Box 4474
Honolulu HI 96812-4474*





2018 Government Professional Accounting Seminar

TOPICS TO BE COVERED

Governmental Accounting Standards Board (GASB) Update

Hear the latest from the GASB as we explore current and future financial reporting requirements. There are several new GASB pronouncements that will have a profound effect on the financial statements of state and local governments. These new pronouncements address retiree healthcare benefits (OPEB), certain asset retirement obligations, fiduciary activities, and leases. In addition, there are several projects on the GASB's current technical agenda that potentially have far reaching ramifications for Hawaii entities.

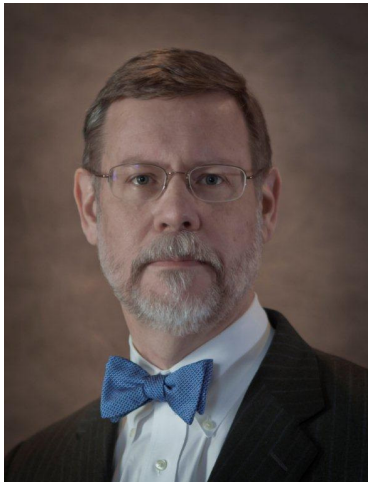
Auditing and Performance Measurement

This 2-CPE session will equip participants with tools and techniques to analyze and explain the performance of government operations. We'll begin with a review of performance auditing and its key phases and components, reviewing the elements of a finding, the types of evidence, and specific examples of performance audits. We'll distinguish auditing from measurement, and proceed to describe how performance measurement works in government. We'll introduce the concept of "performance management" as government's use of both auditing and measurement. In addition to describing the promise and potential of good auditing and measurement, we'll also explore possible barriers and problems in how governments conduct this important work. Finally, we will cover a range of techniques to explain the results of this work to management and the public. The session will include recent examples and cases to show successes and opportunities to audit, measure, and explain results.



SPEAKERS

GASB UPDATES



David Bean is the director of research and technical activities for the GASB. He assigns and provides oversight to the GASB's research, technical, and administrative activities.

Prior to joining the GASB in 1990, David worked in public accounting and government. He served as deputy chairman of the International Public Sector Accounting Standards Board (IPSASB) until December 2012, and currently serves on the IPSASB Nonexchange Transactions task-based group. He was the lead author on the 1998 *Governmental Accounting, Auditing and Financial Reporting* (GAAFR) and was the founder of the *GAAFR Review*. He was the last director of the National Council on Governmental Accounting before the formation of the GASB in 1984. David is a member of the Government Finance Officers Association, the Connecticut and Illinois Government Finance Officers Associations, the Association of Government Accountants, the National Federation of Municipal Analysts, and the Municipal Analysts Group of New York.

PERFORMANCE MEASUREMENTS



Drummond Kahn, M.S., CIA, CGAP, CGFM, has over 27 years of auditing experience and has trained auditors and financial managers. His work experience includes full-time government auditing work since 1990, ranging from federal to state to local government, and includes managing and directing the audit functions for large agencies. He served for more than five years in the U.S.

General Accounting Office (now the U.S. Government Accountability Office). He taught auditing and financial management topics at Portland State University, and the GAO Training Institute. He has taught advanced auditing in the Master's of Accounting Program at the University of Oregon. He also served as a visiting international faculty member at the Reims Management School in France. He served as President of the national Association of Local Government Auditors from 2012-13, and was the Chair of the Comptroller General's Advisory Council on Government Auditing Standards. In 2013, he won the AGA's Frank Greathouse Distinguished Leadership Award, and in 2014, was recognized as one of the 15 Most Influential Professionals in Government Auditing by the Institute of Internal Auditors' American Center for Government Auditing. He holds a Master's degree from the University of Oregon and a Bachelor's degree from Whitman College. Drummond serves on AGA's Financial Management Standards Board and is a past-president of AGA's Portland Chapter and served on AGA's National Committee on State and Local Government and on the editorial board of AGA's Journal of Government Financial Management.

A.I. AND THE GOVERNMENT SECTOR



Donny C. Shimamoto, CPA.CITP, CGMA, is the founder and managing director of IntrapriseTechKnowlogies LLC, a specialized CPA firm dedicated to helping small businesses and middle market organizations leverage strategic technologies, proactively manage their business and technical risks, and enable balanced organizational growth and development. Donny also works with larger organizations as a trusted business advisor, facilitating organizational strategic planning and execution, IT governance and planning, enterprise architecture, information architecture and assurance, business process improvement, and business intelligence initiatives.

Donny was the first Certified Information Technology Professional (CPA.CITP) in the State of Hawaii, and is one of only four in the state. The CITP credential is a specialty designation of the American Institute of Certified Public Accountants (AICPA), that identifies Certified Public Accountants (CPAs) with the unique ability to bridge between business and technology; meeting the strict requirements for a CPA license as well as additional training and experience in: technology strategic planning, IT architecture, business process enablement, system development and acquisition, IT audit and control, and IT governance.

The immediate-past chairman of the AICPA's IMTA Executive Committee, Donny has been both influential and critical in several AICPA initiatives including development of an IT Competency Model for CPAs, and redesign of the CITP Credential. Donny previously co-chaired the AICPA's Business Intelligence Working Group, researching and creating practice aids in the area of Evidence-based Management, Application & Data Integration and Information Assurance. Donny has also been involved in the authoring of guidance published by the AICPA on IT Considerations for Risk-Based Auditing and Enterprise Business Intelligence. As a subject matter expert, Donny is often an invited speaker at national and international webinars, and a familiar key-note speaker at national-level conferences.

SPECIALTY TOPICS TO BE COVERED

AGA National – What Keeps CFOs Up at Night



Ann M. Ebberts, MS, PMP, joined AGA as CEO in October 2014. Ann has more than 30 years of management consulting experience with the federal government in financial management, financial process improvement, program evaluation and shared services. She also provided project management and advisory support services for the implementation of accounting, acquisition, travel and grant management systems.

Ann manages a staff of more than 20 people in Alexandria, Virginia, to accomplish the strategic goals of the NBD and NEC, by developing educational and networking events to inform members and interested parties about current legislation and key initiatives impacting the financial management community. AGA's national office staff work closely with members as they join, become leaders in chapters, pursue certification and attend education and training events, and works with government officials as they seek guidance on increasing accountability and transparency.

SEMINAR SCHEDULE

Time	September 6, 2018	Speaker
7:30 AM	Registration	
8:00 AM	Opening Remarks	Sean Nakamura
8:10 AM	What Keeps CFOs Up at Night	Ann Ebberts
9:05 AM	Break	
9:20 AM	GASB Updates	David Bean
11:10 AM	Break	
11:30 AM	Lunch	
12:00 PM	TBD	TBD
1:00 PM	Break	
1:25 PM	Performance Management	Drummond Kahn
3:00 PM	Break	
3:20 PM	A.I. and Government Applications	Donny Shimamoto
4:50 PM	Closing Remarks Prepare Evaluations	Sean Nakamura

SEMINAR INFORMATION

Cost:

Early Registration (Registration form and check or government purchase order received by July 31, 2018):

\$150 for members (in good standing);

\$215 for non-members

After July 31, 2018 (ends August 17, 2018):

\$190 for members (in good standing)

\$250 for non-members

Buffet Lunch:

Included in the cost of the seminar

CPE Credit Hours:

8

Yellow Book Qualified CPE Hours:

8

Parking:

Available at the Hale Koa Parking structure located across the street from the hotel

Electronic Seminar Materials:

Registrants will have access to the electronic seminar materials.

The Hale Koa Hotel does not have wi-fi access so participants will need to download materials prior to attending the seminar.

Registration Form:

Also available on the AGA Hawaii website at www.agahawaii.org



2018 Government Professional Accounting Seminar Registration Form

Dates: September 6, 2018
Location: Hale Koa Hotel, 2055 Kalia Road
CPE Credit Hours: 8 hours (qualifying for 8 Yellow Book hours)

Early Registration (Registration form and check or government issued purchase order received by July 31, 2018):

Members (in good standing): \$150
Non-members: \$215 *(cost difference covers much of the membership fee)*

Registration after July 31 (ends August 17, 2018):

Members (in good standing): \$190
Non-members: \$250 *(cost difference covers much of the membership fee)*

Become a member today!

Online: www.agacgfm.org/Membership/Learn-About-AGA/Join-or-Renew.aspx

Via mail: see PDF attachment

AMOUNT PAID (*nonrefundable*) \$ _____

REGISTRANT INFORMATION:

Name: _____ AGA Member No. _____

Address/City/State/Zip: _____

Organization: _____

Email address: _____ Telephone: _____

Electronic Seminar Materials:

Registrants will have access to the electronic seminar materials at www.agahawaii.org

Mail Registration Form and Check or Government Purchase Order to:

AGA Hawaii
P.O. Box 4474
Honolulu, HI 96812

Register and Pay Online:

www.agahawaii.org

Registration limited to 200 participants and substitutions allowed.

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