2020 Government Professional Accountability Webinar

Thursday
September 3, 2020
8:00 a.m. – 2:00 p.m.

(Early Registration by Friday, July 31, 2020; Regular by Thursday, August 20, 2020)

TOPICS TO BE COVERED

Governmental Accounting Standards Board (“GASB”) Update: The accounting and financial reporting of the latest GASB pronouncements and implementation guides effective in upcoming fiscal years will be discussed. These statements will have a profound effect on the financial statements of state and local governments, addressing debt disclosures, fiduciary activities, and leases. In addition, there are several projects and proposals on the GASB’s current technical agenda that potentially have far reaching ramifications for state and local government entities in Hawaii.

Resolving Ethical Dilemmas - You Make the Call: This interactive session provides an overview of the concept of ethical dilemmas and resources available to help navigate ethical dilemmas, including the AGA Code of Ethics and Ethics Handbook. Session participants will review and discuss ethical dilemmas in the form of case studies, propose the best course of action and engage in discussion as to the proposed alternatives.

OMB Updates: Revisions to Title 2 of the Code of Federal Regulations (CFR) Grant Agreements are expected to be published soon and will be discussed along with accounting, financial reporting, and auditing of Coronavirus Aid, Relief, and Economic Security Act (CARES Act) funds.
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SPEAKERS

David R. 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.

Melinda DeCorte, CGFM, CPA, CFE, PMP serves as the chair of AGA’s Professional Ethics Board; as the representative for the Dallas chapter for AGA’s National Council of Chapters (NCC); and as the Chapter Director for Area 3 on AGA’s National Governing Board (NGB). She is a self-employed owner of a CPA firm bearing her name.

She directs, manages and serves in a quality assurance capacity for financial statement audits conducted in accordance with government auditing standards. Melinda is experienced in applying applicable Office of Management and Budget (OMB), Government Accountability Office (GAO), and American Institute of Certified Public Accountants (AICPA) methodologies and requirements and ensuring that audit teams comply with applicable professional standards. Additionally, she has extensive consulting experience for multiple governmental agencies, primarily focusing on internal controls and risk as-
sessments, financial statement preparation, financial system implementation, and evaluating agencies for audit readiness and compliance with internal control standards and generally accepted accounting principles.

Prior to her career in public accounting, Melinda served as a commissioned officer in the United States Army, Finance Corps.

Melinda is also a member of the Association of Certified Fraud Examiners and served on the advisory council to the GAO in updating the Standards for Internal Control in the Federal Government (Green Book).

Melinda graduated from Georgia State University with a bachelor’s degree in Business Administration (Major in Economics), and completed an additional 30 semester hours in Accounting at the University of Virginia School of Continuing and Professional Studies. She is a Certified Public Accountant (CPA), Certified Government Financial Manager (CGFM), Certified Fraud Examiner (CFE), and Project Management Professional (PMP) and is the Elijah Watts Sells Gold Medal winner with the highest score in the country for the November 2002 Uniform Certified Public Accountant examination.

David L. Cotton, CGFM, CPA, CFE serves as the vice-chair of AGA’s Professional Ethics Board, and is the chairman of Cotton & Company LLP, CPAs, headquartered in Alexandria, Virginia. He received a BS in mechanical engineering (1971) and an MBA in management science and labor relations (1972) from Lehigh University in Bethlehem, PA. Dave chaired the Fraud Risk Management Task Force, sponsored by COSO and ACFE, and is a principal author of the COSO-ACFE Fraud Risk Management Guide. Dave has testified as an expert in governmental accounting, auditing, and fraud issues before the United States Court of Federal Claims and other administrative and judicial bodies. Dave was the recipient of the ACFE 2018 Certified Fraud Examiner of the Year Award (“presented to a CFE who has demonstrated outstanding achievement in the field of fraud examination...based on their contributions to the ACFE, to the profession, and to the community”).
Nicole Waldeck is a Policy Analyst with the Office of Management and Budget (OMB), Office of Federal Financial Management (OFFM). In this role, Nicole collaborates to provide government-wide policy on the award, administration, and management of federal financial assistance. She leads government-wide initiatives to improve federal financial assistance policies, processes, and systems while engaging with government and non-federal stakeholders on key issues. Nicole is the OMB lead for the proposed revision to Title 2 of the Code of Federal Regulations and the Performance Workgroup for the Results-Oriented Accountability Cross-Agency Priority Goal for the President’s Management Agenda.

Working in both the private and public sectors for over a decade, Nicole is passionate about improving government accountability, efficiency and transparency. Prior to OMB, Nicole worked at the Overseas Private Investment Corporation (OPIC) where she provided oversight of agency programs, performed budget formulation and execution activities, developed complex models, and led agency initiatives. In the private section, Nicole worked on Six Sigma process improvement projects and multifaceted analytical projects.

Nicole received her Master of Public Policy Degree from the Schar School at George Mason University and her Bachelor of Science Degree in Finance from the University of Central Florida. She is also a certified Project Management Professional (PMP). Nicole lives in Arlington, Virginia with her husband and dog Wrigley.
**2020 Government Professional Accountability Webinar**

**WEBINAR SCHEDULE**

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<tr>
<th>Time</th>
<th>CPE</th>
<th>September 3, 2020</th>
<th>Speaker</th>
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<tr>
<td>8:00 AM</td>
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<td>Opening Remarks</td>
<td>Shena Bocalbos</td>
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<td>8:05 AM</td>
<td>1 hour</td>
<td>GASB Update – Part 1</td>
<td>David R. Bean</td>
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<td>8:55 AM</td>
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<td>Break</td>
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<tr>
<td>9:05 AM</td>
<td>1 hour</td>
<td>GASB Update – Part 2</td>
<td>David R. Bean</td>
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<td>9:55 AM</td>
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<td>Break</td>
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<tr>
<td>10:05 AM</td>
<td>1 hour</td>
<td>Ethics – Part 1</td>
<td>Melinda DeCorte, CGFM and Dave L. Cotton, CGFM</td>
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<td>10:55 AM</td>
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<td>Break</td>
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<tr>
<td>1:00 PM</td>
<td>1 hour</td>
<td>OMB Updates</td>
<td>Invited: Nicole Waldeck</td>
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<td>1:50 PM</td>
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<td>Closing Remarks</td>
<td>Dave Gandule</td>
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**WEBINAR INFORMATION**

**Cost:**
- Early Registration (Registration form and check or government purchase order received by July 31, 2020):
  - $60 for members (in good standing);
  - $85 for non-members
- After July 31, 2020 (closing August 20, 2020):
  - $75 for members (in good standing)
  - $100 for non-members

**CPE Credit Hours:** 5 (fulfills 5 yellow book hours and includes 2 hours of Ethics)

**Electronic Seminar Materials:** Registrants will have access to the electronic seminar materials.

**Registration Form:** Also available at [https://www.agacgfm.org/Chapters/Hawaii/Home.aspx](https://www.agacgfm.org/Chapters/Hawaii/Home.aspx).
2020 Government Professional Accountability Webinar Registration Form

Date: September 3, 2020
Platform: Virtual
CPE Credit Hours: 5 (fulfills 5 yellow book hours and includes 2 hours of Ethics)

Early Registration (Registration form and check or government issued purchase order received by July 31, 2020):
- Members (in good standing): $60
- Non-members: $85

Registration after July 31 (closing August 20, 2020):
- Members (in good standing): $75
- Non-members: $100

Become a member today! The application form is available online at https://www.agacgfm.org/Membership/Learn-About-AGA/Join-or-Renew.aspx.

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.

Mail registration form and check or government purchase order to:
AGA Hawaii
P.O. Box 4474
Honolulu, HI 96812

To pay electronically: Go to paypal.me/AGAHawaii or email agacgfm808@gmail.com.