



**ASSOCIATION OF GOVERNMENT
ACCOUNTANTS
FALL SEMINAR
October 17, 2014**

Updates and Emerging Issues for Accountability Professionals

- 1hr ½ Fraud
- 2hr CCR & AGA Initiatives
- 2hr Fraud & Embezzlement
- 1hr ½ GASB Update on Lease Accounting

The seminar will be held at the **University of Arkansas Cooperative Extension Service Auditorium** (2301 South University Avenue, Little Rock, Arkansas 72204). Lunch and refreshments will be provided in the cost of the seminar. Seven (7) hours of Continuing Professional Education will be available to attendees.

The Central Arkansas Chapter of the Association of Government Accountants is a qualifying continuing education organization and an approved sponsor pursuant to Board Rule 13.4(f)(1) of the Arkansas State Board of Accountancy.

For more information, contact Joshua Walker at (501) 371-4550 or Email: jwalker@littlerock.org

-----Registration Form (Please make photocopy of this page and return)-----
-----PLEASE CHECK OFF YOUR PAYMENT STATUS IN THE BOXES BELOW-----

Please check the seminars you are attending:	AGA Member (CGFM)	AGA Member	non-AGA Member	PAYMENT
<input type="checkbox"/> Fraud	\$30	\$ 35	\$ 45	_____
<input type="checkbox"/> CCR & AGA Initiatives	\$30	\$ 35	\$ 45	_____
<input type="checkbox"/> Fraud & Embezzlement	\$30	\$ 35	\$ 45	_____
<input type="checkbox"/> GASB Update on Lease Accounting	\$30	\$ 35	\$ 45	_____
<input type="checkbox"/> ALL DAY	\$90	\$100	\$ 150	_____

Make checks payable to: **AGA Central Arkansas Chapter**
P O Box 27
Little Rock, AR 72203-0027

Registration fees are non-refundable. However, another person can be substituted, or a paid registration can be used toward another Central Arkansas AGA seminar offered during the same program year. Central Arkansas AGA must be notified of such changes no later than the commencement of the seminar. **A 10% group discount is available for retirees or for groups of 10 or more from the same agency/company.**

Name _____ Firm _____

Address _____ City _____ St _____ Zip _____ Telephone _____

Email _____ Amount Enclosed \$ _____



AGA CENTRAL ARKANSAS CHAPTER FALL 2014 SEMINAR SCHEDULE

Friday, October 17th, 2014

- 8:30 – 10:30 **Mike Hyde**, Former Auditor of the Arkansas Lottery Commission
 “Fraud” – **1 ½ Hour CPE**
- 10:30 – 12:00 **Mr. William “Bill” Miller**, National President, Association of Government
 Accountants (AGA)
 “CCR & AGA Initiatives” – **2 Hour CPE**
- 12:00 – 1:00 **Lunch (provided)**
- 1:00 – 3:00 **Angela R. Morelock**, Partner at Baird, Kurtz and Dobson (BKD) LLP
 “Fraud & Embezzlement” – **2 Hour CPE**
- 3:00 – 4:30 **Andy Richards**, Partner at Baird, Kurtz and Dobson (BKD) LLP
 “GASB Update on Lease Accounting” – **1 ½ Hour CPE**

CCR & AGA INITIATIVES

Michael Hyde, Former Auditor for the Arkansas Lottery Commission (Retired)

Michael Hyde earned his Bachelor’s Degree in Accounting from Henderson State University in Arkadelphia, Arkansas in May of 1988. He began his professional career as an Auditor with the Arkansas Division of Legislative Audit performing financial audits of various State agencies. After 14 ½ years with the Division, he served as the Chief Auditor of the Arkansas State Highway and Transportation Department for over six years where he was responsible for both internal and external audits. Hyde served as the first Internal Auditor for the Arkansas Lottery Commission from September 2009 through June 2012. Hyde served as an Internal Auditor and Auditor Supervisor for the Department of Human Services’ Office of Quality Assurance from July 2012 through December 2013.

Hyde is a Certified Public Accountant, Certified Fraud Examiner, Certified Internal Auditor, Certified Information Systems Auditor, and Certified Government Auditing Professional. He is a member of the Association of Certified Fraud Examiners, American Institute of Certified Public Accountants, Arkansas Society of Certified Public Accountants, Central Arkansas Chapter of the Association of Government Accountants, Information Systems Audit and Control Association, and the Institute of Internal Auditors.

Hyde was the recipient of the Arkansas Society of Certified Public Accountants’ 2013 Outstanding CPA in Government Award. In Addition, Hyde was recently recognized by the Central Arkansas Chapter of the Association of Government Accountants for being a 2014 National Excellence in Government Leadership Award Nominee.

CCR & AGA INITIATIVES

Mr. William “Bill” Miller, CGFM, CIA – National President – Association of Government Accountants (AGA)

William D. Miller, CGFM, CIA—BS in Business Administration Southeast Missouri State University and MS in Government-Southern Illinois University-Edwardsville

Bill established performance audit organizations in 3 levels of government serving as Regional Director Kansas City Office of Veterans Affairs Inspector General; Performance Audit Director, State of Missouri State Auditor’s Office, and County Auditor, Johnson County Kansas. Audits resulted in millions of dollars of savings, returns, and crime prevention. Bill started his career with the U.S. Army Audit Agency, moved to U.S. Department of Energy Office of Enforcement as Regional Director, Kansas City, and finished his federal career with the Office of Inspector General, U.S. Department of Veterans Affairs.

Bill has received numerous awards for his performance and recognition by AGA through several of their high level awards. Bill has uncovered, documented and engineered criminal investigation against perpetrators against the government. He has served 47 years in the field of auditing as well as AGA.

Bill’s audits have brought better performance by organizations and restitutions when warranted, all in favor of the tax payer.

Bill has a passion for good government and viewed his audits from the eyes of the taxpayer in a “what would you do if you knew” perspective.

Bill has served in the St. Louis Chapter, Northern Virginia Chapter and Kansas City Chapter. He held many chapter chairs and presidency. He also, served as Regional Vice-President of the Midwest Region, Senior Vice President Regional Services Section II, and National President-Elect.

Bill received the following AGA National Awards:

1. Frank Greathouse Distinguished Service
2. National President’s Award
3. Excellence in Government Leadership
4. National Author’s Award
5. Regional Vice President Gold
6. Lifetime Membership

Bill is a regular columnist for AGA’s *Topics* Newsletter.

FRAUD & EMBEZZLEMENT

Angela Morelock, CPA, ABV, CFE, CFF, Cr.FA, - Partner at Baird, Kurtz & Dobson (BKD) LLP

Angela more than 20 years of experience and leads BKD’s forensic accounting and investigations team, providing fraud investigation and prevention, complex litigation support and forensic accounting services for a variety of business clients. She regularly provides consulting and expert witness assistance to attorneys in a variety of litigation matters. Angela and her team have investigated some of the largest fraud cases in the United States. Her clients include the FBI, U.S. Department of Justice and the U.S. Attorney’s Office.

Angela has been qualified as an expert witness in cases involving criminal and civil fraud, securities fraud, business valuation, acquisition disputes, commercial business damages, funding constitutionality, bankruptcy, breach of fiduciary duty, fidelity and bonding claim disputes and other financial matters in both federal courts and numerous state level courts around the country. She also has served as an arbitrator in a post-acquisition dispute matter. Representative cases include a multimillion dollar securities fraud case involving manipulation of publicly filed financial statements, a nearly \$100 million acquisition dispute, lost profits and damages related to distributorship termination, damages under Federal Sentencing Guidelines related to financial statement manipulations, lost profits and damages related to supplier agreement interruption, business interruption related to property damage, damages related to non-compete violations and damages related to wrongful death.

A certified fraud examiner (CFE), certified in financial forensics (CFF), and Certified Forensic Accountant® (Cr.FA®) as well as a CPA, Angela is responsible for resolving a wide range of allegations of fraud and white-collar crime. She participates in more than 60 hours of continuing education each year and has attended numerous valuation, litigation services, damages and fraud courses offered by the American Institute of Certified Public Accountants (AICPA) and Association of Certified Fraud Examiners (ACFE). Angela has an extensive background in business valuation, and in 1998, she earned the AICPA's Accredited in Business Valuation (ABV) designation, which is granted exclusively to CPAs who demonstrate business valuation expertise and experience.

An avid public speaker, Angela is a frequent lecturer at national conferences and other business group meetings. Her educational sessions on white-collar crime receive high audience ratings. In 2008, Angela was chosen by **Midwest CEO Magazine** as one of the area's "Most Influential Women." In 2009, Angela was chosen by the **Springfield Business Journal** as one of the area's "20 Most Influential Women." Angela is a member of the ACFE, ACFEI, AICPA and Missouri Society of Certified Public Accountants. Angela is a 1993 summa cum laude graduate of Missouri State University, Springfield, with a B.S. degree in accounting.

GASB UPDATE ON LEASE ACCOUNTING

Andrew Richards, CPA – Partner at Baird, Kurtz, & Dobson (BKD) LLP

Andy is one of BKD's leaders in providing audit and advisory services to state and local governments. During his 15+ years with BKD, Andy spent 2 years in Norwalk, Connecticut as a GASB Practice Fellow, primarily working in a project manager role on projects that resulted in the issuance of GASB Statements No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB* and Statement No. 61, *The Financial Reporting Entity: Omnibus, an amendment of GASB Statements No. 14 and No. 34*.

Additionally, he served three years as an appointed member of the AICPA State and Local Government Expert Panel as well as the GASB Comprehensive Implementation Guide Advisory Committee. Andy is a 1996 graduate of the University of Arkansas, Fayetteville, with a B.S. degree in business administration and accounting.