



John Gioeli has served for seven years as the Director of Government Programs. John has over 20 years experience working with Federal Government in the area of training and development and information resources. He is a member of the Association of Government Accountants (AGA) where he serves as Regional Coordinator for CGFM and also a member of the American Society of Military Comptrollers (ASMC) serving on the Corporate Advisory Committee. John also serves on The Coalition for Government Procurement. John is a highly qualified professional who brings his knowledge and real world experience to clients whether in educational development or professional development.

John has been instrumental in aligning Becker Professional Education with government universities and training centers for the sole purpose of expanding educational opportunities to government employees. He is working directly with OUSD to align credit for select competencies for the new DoD Financial Management Certification for those who have earned their CPA Certification. DCAA, DFAS, DoDIG, Army, Navy, Air Force, GAO, SEC, Department of Treasury and HHS are just a few of the federal agencies he works with. John has also established a Strategic Partnership with the National Treasury Employees Union and Defense Acquisition University in support of education for all government employees.

John has a BBA degree from CUNY, Baruch College of Business combined with many years of professional education and real world experience built on a strong foundation servicing federal, state and local government agencies.



# **“Maintaining your CPA, CGFM and Other Certifications**

John Gioeli  
and  
Kim Holland

# Agenda

- Introductions
- Maintain Certification with Becker
- Why use Online Training
- CPE aligned to Government FMs
- DoD FM Alignment
- Benefits to Being a CPA in Government



# "Maintaining your CPA, CGFM, FM Certification, CDFM, and Other Certifications"

Keeping your earned certifications are as important as earning them. Learn the most effective way to maintain your certifications for your career path.

# Best 3 Ways to Earn CPE in Texas



- By the pool at the Grapevine Marriott
- By the River Walk in San Antonio
- By the beach in Galveston

# \*President Obama Signs Bill\*

## H.R. 1540-285 Subtitle F



*Sec 1599d of title 10, USC, amended:*

- Authority: **“The Secretary of Defense may prescribe professional certification and credential standards for financial management positions** within the Department of Defense, including requirements for formal education and requirements for certifications that individuals have met predetermined qualifications set by an agency of Government or by an industry or professional group.”
- “Furthermore, the committee notes that this program should ensure that FMers are able to fully understand total force management issues, and the impact of budget decisions on manpower requirements.”

# Government Recognized FM Certifications



- **Certified Public Accountant (CPA)**
- Certified Government Financial Manager
- Certified Defense Financial Manager
- Accredited Business Accountant (ABA)
- Certified AP Professional
- Certified Payroll Professional
- Accredited in Business Valuation
- Certified Business Manager
- Certified Forensic Accountant
- Certified Quality Auditor
- Certified in Financial Forensics
- Forensic CPA
- Certified Cost Estimator/Analyst
- Certified Fraud Examiner
- Certified Government Audit Professional
- Certified Information Systems Auditor
- Certified Internal Auditor
- Certified Management Accountant
- Certified Treasury Professional
- Certified Cost Consultant

# Why use Distance Learning CPE?



- **EO 13514 Federal Leadership in Environmental, Energy, and Economic Performance.** Section 2(b)(ii) requires GHG reductions including transit, travel, training, and conferencing. signed Oct. 5, 2009.
- **OMB Memorandum M-11-35 - Eliminating Excess Conference Spending and Promoting Efficiency in Gov't**
- **Becker CPE meets requirements for:**
  - **CPA, CGFM, CIA, CMA, CFE, GAGAS, DoD FM, CDFM, and more...**





# Current CPE Environment



- Most need 80 CPE hours every 2 yrs
- Timely and relevant CPE needed
- Meet GAO Yellow Book Requirements
- Provides Accounting and Audit Practice Updates
- Use CPE credits for your IDP
- Commercial practices being adopted by government
- **Need CPE meets multiple requirements for:**
  - **CPA, GAGAS, CGFM, CDFM, DoD FM, CIA, CMA, CFE and more...**



# What to Look for in CPE Training

- Advantages

- Ease of Use and Access
- Maintain multiple existing certifications
- Learn via Instructor Video and Audio
- Live Classes Available
- Supports professional development in your organization



- Benefits

- Provides knowledge of industry changes in regulations and codes
- Provides knowledge of new government regulations
- Flexible Time Commitment for demanding schedules
- Timely, relevant topics
- Concise Learning Tracks save time
- NASBA Approved courses

# Texas Board Approved Ethics now included



## Board Approved Texas Ethics - Power of Choices

### On Demand

This course discusses the power of choices and stresses the importance of ethical behavior for certified public accountants. The course covers the Texas Rules of Professional Conduct and is designed to satisfy the ethics requirements of §523.130 for The Texas State Board of Public Accountancy.

### Learning Objective;

After completing this course, the participant should be able to do the following:

- Recognize the importance of ethical behavior to certified professional accountants;
- Identify different types of ethical frameworks;
- Define core values;
- Recognize the implications of ethical reasoning; and
- Recognize the Texas Rules of Professional Conduct.

Instructors: William Riggs, Jr. and Lijiana Hickman-Riggs

# Why Choose Becker CPE?



- Becker Developed Course Content
- Professional Instructors ; CPAs, PMPs, Authors
- Over 100 Government Agencies Partners
- Top 100 Accounting Firms Partners
- Over 300 Courses in Catalog
  - 100% NASBA Approved
  - Continuous updates
  - Meet Government FM Competencies
  - Includes Soft Skills; Leadership, Ethics, etc.
- Automatic Tracking of Certificates
- Excellent customer service



# Becker CPE Aligned to DoD FM Competencies



- Becker CPE supports CPA, CGFM, CDFM, CMA, CIA, CFA, & more...
- Becker CPE catalog approved by OUSD for CET credits
- CET Required: Immediately after Earning Certification
- CET Level Requirements:
  - Level 1 – 40 CPE every two years
  - Level 2 – 60 CPE every two years
  - Level 3 – 80 CPE every two years
- One CET = One Hour FM Professional Education
- **Becker CPE being reviewed to align with Federal Government competencies**

# Delivery Formats



## On Demand

- Courses available online 24/7 for full flexibility, with streaming video and audio
- Over 300 Online courses available
- New courses added on a continuous basis



## Webcast

- The latest topics broadcast on specific dates/times with streaming video, audio and live Q&A
- NASBA approved Live Webcasts added monthly
- Includes over 120 Webcasts annually



## Live Classroom

- Delivered nationally
- NASBA Approved
- Hundreds of Courses to choose from

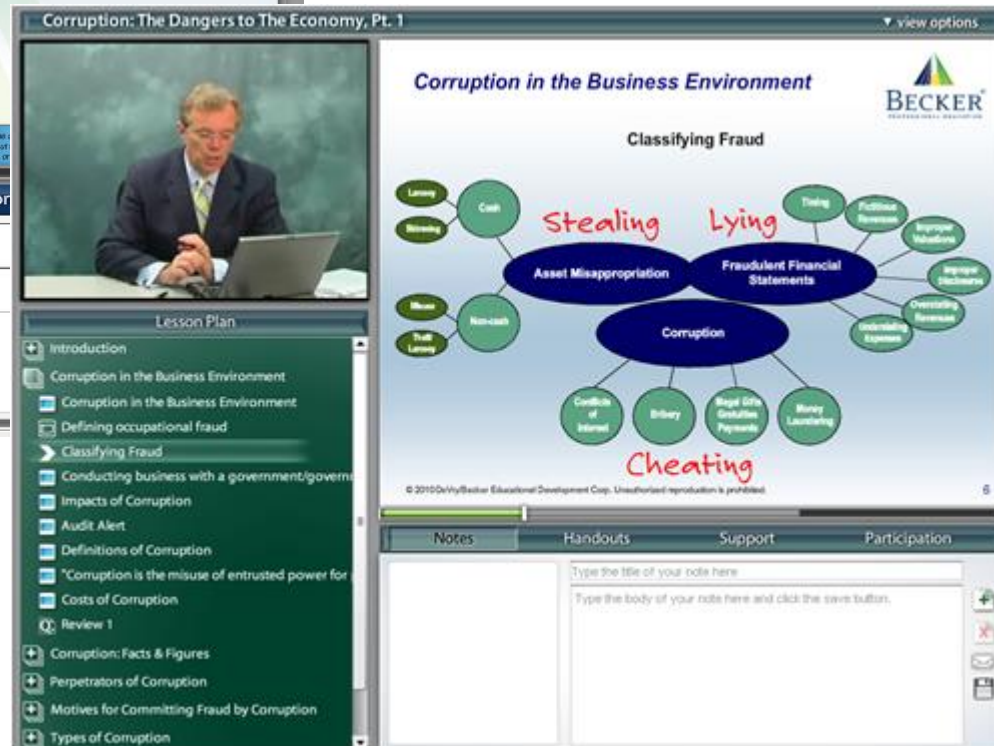


# Streaming Video & Audio Instructions

## *Proven Learning Methodology*

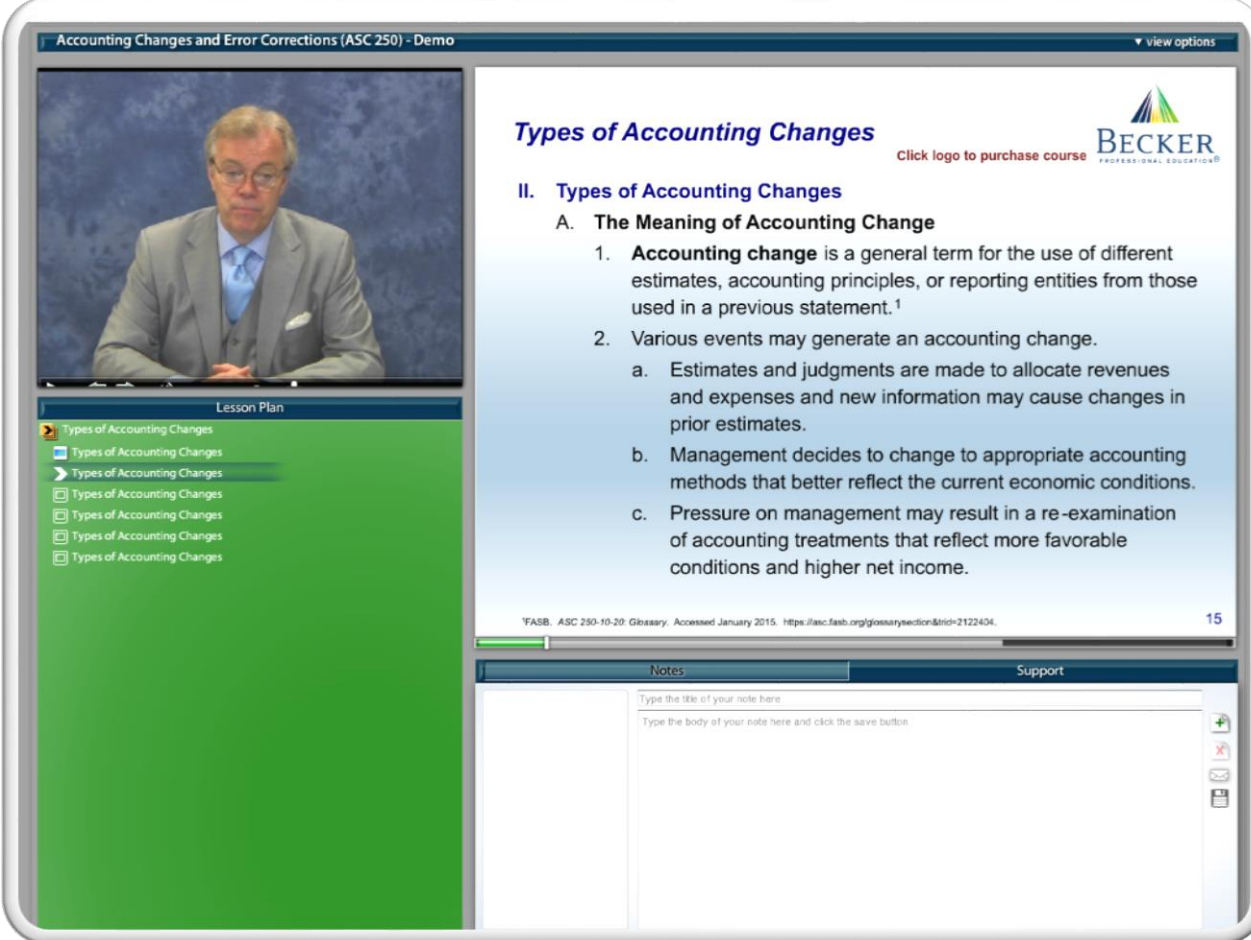


The screenshot shows a video player interface. The main video area displays a man in a white shirt and tie sitting at a desk with a laptop. A blue banner at the bottom of the video area reads "Yellow Book Performance Audits". To the left of the video is a "Lesson Plan" sidebar with a green background, listing various course topics. Below the video, there are tabs for "Notes", "Handouts", and "Support". Under the "Notes" tab, two document icons are visible, labeled "Yellow Book Performance Audits (1 Slide)" and "Yellow Book Performance Audits (2 Slides)".



The screenshot shows a video player interface. The main video area displays a man in a suit sitting at a desk with a laptop. To the right of the video is a slide titled "Corruption in the Business Environment" with the Becker logo. The slide content includes "Classifying Fraud" and a diagram. The diagram shows "Corruption" in a central blue oval, with three main branches: "Stealing" (Asset Misappropriation), "Lying" (Fraudulent Financial Statements), and "Cheating" (Bribery, Money Laundering, etc.). Other related terms like "Cash", "Non-cash", "Bribery", "Money Laundering", "Conflicts of Interest", "Bribery", "Asset Misappropriation", "Fraudulent Financial Statements", "Cheating", "Fictitious Invoices", "Improper Payments", "Improper Accounting", "Overstating Revenues", and "Undervaluing Expenses" are shown in smaller green ovals. Below the video is a "Lesson Plan" sidebar with a green background, listing various topics related to corruption. At the bottom of the interface, there are tabs for "Notes", "Handouts", "Support", and "Participation". The "Notes" tab is active, showing a text input area for notes.

# Over 280 On-demand Self-Study Courses



The screenshot shows a self-study course interface. At the top, the title is "Accounting Changes and Error Corrections (ASC 250) - Demo" with a "view options" link. On the left, there is a video player showing a man in a suit speaking. Below the video is a "Lesson Plan" sidebar with a green background and a list of "Types of Accounting Changes" items. The main content area on the right is titled "Types of Accounting Changes" and includes a "Click logo to purchase course" link. The content is organized into sections: "II. Types of Accounting Changes" and "A. The Meaning of Accounting Change". Under section A, there are two numbered items: 1. "Accounting change" and 2. "Various events may generate an accounting change." with sub-points a, b, and c. At the bottom of the main content area, there is a "Notes" section with a text input field and a "Support" link. A footer at the bottom of the main content area contains the text: "FASB, ASC 250-10-20, Glossary, Accessed January 2015, https://asc.fasb.org/glossarysection&trid=2122404." and the page number "15".

Accounting Changes and Error Corrections (ASC 250) - Demo

view options

**Types of Accounting Changes**

Click logo to purchase course

**II. Types of Accounting Changes**

**A. The Meaning of Accounting Change**

- Accounting change** is a general term for the use of different estimates, accounting principles, or reporting entities from those used in a previous statement.<sup>1</sup>
- Various events may generate an accounting change.
  - Estimates and judgments are made to allocate revenues and expenses and new information may cause changes in prior estimates.
  - Management decides to change to appropriate accounting methods that better reflect the current economic conditions.
  - Pressure on management may result in a re-examination of accounting treatments that reflect more favorable conditions and higher net income.

FASB, ASC 250-10-20, Glossary, Accessed January 2015, https://asc.fasb.org/glossarysection&trid=2122404.

15

[becker.com/cpe](http://becker.com/cpe)



# Webcast Content & Calendar



## Benefits

- Qualify as NASBA Live Classroom courses
- Calendar view lists all scheduled Webcasts
- 10 - 12 Live Webcasts monthly
- Webcasts are continually updated
- Continual Rebroadcasts of Live Webcasts

## Topics Include

- Accounting & Audit Updates
- Government & Regulatory Ethics
- Independence Updates
- GASB Updates
- Big Data, Leadership and more...

A screenshot of the Becker Professional Education website's CPE Webcast Calendar. The page features a navigation bar with "CPE" and "LOGIN" buttons, and a menu with "Webcast Calendar" highlighted in a red circle. Below the navigation is a calendar for August 2015, showing scheduled webcasts for various dates. The calendar is titled "Saturday, August 1, 2015" and includes a search bar and a "Share" button.

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26	27	28	29	30	31	1
2	3	4 Auditing & Accounting Update - Q2 of 2015 2:00pm to 2:50pm	5 Repair Regulations 3:00pm to 4:00pm	6 Independence Technical Update 9:00am to 10:05am	7	8
9	10 Big Data 12:00pm to 1:00pm	11 Repair Regulations 2:00pm to 3:00pm	12 Auditing & Accounting Update - Q2 of 2015 3:00pm to 3:50pm	13	14	15
16	17	18 Ethics Understanding and Applying the AICPA Code of Professional Conduct 2:00pm to 3:15pm	19	20 Auditing & Accounting Update - Q2 of 2015 9:00am to 9:50am	21	22
23	24	25	26 Governmental Accounting Standards Board (GASB) Update 3:00pm to 4:00pm	27	28	29
30	31	1	2	3	4	5

# Live In-House CPE Classes

- Specifically designed for firms, corporations and government agencies
- Becker Professional Instructors teach at your location
- Deliver Live CPE Instruction on topics of your choosing



# Becker Distinguished CPE Faculty



**TIMOTHY F. GEARTY, CPA,  
MBA, JD**



**RICHARD T. DEJOHN,  
MCSE, PMP, MIT**



**PETER OLINTO, CPA, JD**



**JOHN LORD, CPA,  
Senior Audit Manager for the GAO**



**BEN JONES,  
CPA, CFA, MBA**



**CHARLES EDWARD FALK,  
CPA, JD**



**MELISA GALASSO,  
CPA, Lead Instructor  
in North Carolina**



**PATRICE JOHNSON, CPA**

# Focused Curriculum: 300+ Timely & Relevant Topics

## Fields of Study

Accounting
Audit & Auditing (Governmental)
Fraud, Forensics, Risk, etc.
Ethics & Independence
Communications & Soft Skills
Economics
Finance
Leadership & Management
Specialized Knowledge & Applications
Taxation



# Compare Online Formats



**On Demand**



**Webcast**

**Online Access via Browser**



**Streaming Video & Audio**



**Animated Course Materials**



**Printable Course Materials**



**CPE Certificates saved for up to 5 years after completion**



**Content & Course Can Be Re-Accessed**



**Intermittent Questions & Final Exam**



**Polling questions/participation pop-ups**



**Designated times/with live instructor**



**Schedule**

Ultimate flexibility -- Learn on your own schedule & pace.

Structured -- Convenience of learning on your own, with scheduled date and time for participation.

# Certificate of Completion

  
**LearnLive™**  
TECHNOLOGIES  
Transform your training™  
2101 Fourth Avenue, Suite 1350  
Seattle, WA 98121  
<http://www.learnlive.com>

**Certificate of Completion**

This certificate is presented to **John Gioeli**  
for successfully completing **Revenue Recognition (SAB 104, EITF 00-21)  
Part 1**  
Number of CPE Credits **2 Credits of Accounting**  
Delivery Method: **Self Study** Completion Date: **12/11/2005**  
Auditor(s): **Timothy F. Gearty, CPA, MBA, JD**

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour.

National Registry of CPE Sponsors ID# **105061**  
QAS ID# **QAS036**

  
Signature of CEO or individual responsible  
for administration of continuing education

New York Sponsor ID #002035

 LearnLive Technologies is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 155 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417 or by visiting the web site: [www.nasba.org](http://www.nasba.org)

 LearnLive Technologies is registered with the National Association of State Boards of Accountancy (NASBA) as a Quality Assurance Service (QAS) sponsor of continuing professional education. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 155 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417 or by visiting the web site: [www.nasba.org](http://www.nasba.org)



# Government Interface for CPE



Welcome to Becker Government Partners | Log In

**GOVERNMENT PARTNERS**

Home | FAQ | Support

**Welcome to Becker Government Partners**

Becker Professional Education's comprehensive catalog of topics provides the most current information on today's most critical and challenging business issues. Our courses are designed to enhance the capabilities and sharpen the skill sets of accounting and finance professionals on timely issues in the profession and are taught by recognized leaders in the field.

Course Formats:

- Webcasts are broadcast on specific dates/times that bring you the latest topics from our knowledge experts complete with streaming video, audio, web chat and more.
- On Demand courses are available 24/7 with just an Internet connection. These self-study courses are extremely engaging with streaming video and audio.

**STUDENT LOGIN**

Returning students log in below:


User Name:

Password:

(Forgot Password?)

**NEW STUDENT REGISTRATION**

If you are a new student and need to register, please contact your Human Resources or Training Representative.

A photograph of a woman with dark hair and glasses, wearing a white shirt, sitting at a desk and working on a laptop. The background is a bright, modern office setting.

[www.becker.com/government](http://www.becker.com/government)

# Yellow Book Courses

and more...



[www.becker.com/cpe](http://www.becker.com/cpe)



# Over 50 Government Related Courses



- Yellow Book Performance & Financial Audits
- Circular A-123 Management Accountability & Control
- Circular A-133 Single Audit – Requirements & Application
- Super Circular: Staying Current with Grant Management Reform
- Fraud/Waste & Abuse/Improper Payments
- Government Contracting
- Government Ethics & Independence
- Government Financial Management Issues
- Government Auditing Practices
- Government Cost Accounting /Allocation
- Government/Fund Accounting
- Green Book – Internal Controls & COSO Update
- Intermediate Governmental Accounting
- Risk Management in the Public Sector
- Government Financial Statements and more...



# Government Partners



- Defense Finance & Accounting Service
- Defense Threat Reduction Agency
- DCAA
- US Army, Navy, AF, Marine Corps
- USDA
- Treasury/IRS/OCC
- Department of Commerce
- DHS
- HHS
- HUD
- Department of Interior
- Customs and Border Protection
- GAO
- CFTC
- OMB
- DoT
- US Postal Service
- And more...
- Commonwealth of Virginia
- Commonwealth of Pennsylvania
- Commonwealth of Massachusetts
- State of California
- State of Colorado
- State of Delaware
- State of Georgia
- State of Louisiana
- State of Maryland
- State of Minnesota
- State of Mississippi
- State of Missouri
- State of North Carolina
- State of Ohio
- State of Rhode Island
- State of South Carolina
- State of Texas
- And more...

**Over 100 Government Agencies use Becker!**

# Sample of Becker's Specialty Areas



## Yellow Book

- Yellow Book Performance Audits
- Yellow Book Financial Audits & Attest Engagements
- Super Circular
- HUD: An Audition Introduction
- GASB Update
- Green Book – Internal Controls
- Government Contracting

## Ethics & Independence

- 34 State Level Regulatory Ethics
- Behavioral Ethics
- Government Ethics & Independence
- AICPA's Ethics Codification Project
- Corruption
- More...

## Soft Skills

- Leadership
- Negotiation Skills
- Networking
- Data Analytics
- Effective Business Communication
- Emotional Intelligence
- Effective Business Writing for CPAs
- Executive Leadership Tools
- Use Conflict to Your Advantage
- Meetings that Work

# AGA/Becker Partnership



- Offering Online CPE direct from AGA
- **New!** *Unlimited Use Subscription Program*
- \$295 per person, per year
- On demand (24x7access)
- Over 280 On-demand Courses
- Tracks all CPE Certificates progress
- NASBA Approved courses
- Covers CPE for CGFM
- [www.agacgfm.org/onlineCPE](http://www.agacgfm.org/onlineCPE)

# Becker CPE Subscription Program for Government

## Government Special Offer!

- *Unlimited Use Subscription Program*
- \$100 per person, per year
- Webcast and on demand (24x7access)
- Single system tracks progress
- Over 280 Courses and over 120 Webcasts annually
- Pre-approved Discounted Rate on GSA Schedule
- [www.becker.com/government](http://www.becker.com/government)

# Course Demo – Go To

[www.becker.com/cpe](http://www.becker.com/cpe)



# CPAs in Government

# Benefits to Being a CPA

- Increased auditing & forensics requirements in government
- Over 10,000 CPAs in Government today
- 50% of Government Employees eligible for retirement
- 75% of today's CPAs will retire over the next 15 years
- Diverse Career Opportunities and Training



- **Alignment to the new DoD FM Certification!**



# Other Becker Professional Education Offerings



**Becker Continuing Professional Education (CPE)**



**CPA + MBA opportunities**



**Becker Project Management Professional (PMP®) Exam Preparation**



**ATC International**

- Association of Chartered Certified Accountants (ACCA)
- Certificate in Management Accounting (CIMA)
- Diploma in International Financial Reporting (DiplFR)

# For Additional Questions



John Gioeli  
Director, Government Programs  
[jgioeli@becker.com](mailto:jgioeli@becker.com)  
703-631-8840

Kim Holland, Account Manager  
[kholland@becker.com](mailto:kholland@becker.com)  
469.233.2355

**www.becker.com**  
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