



East Tennessee Chapter

Proudly presents the

*East Tennessee Chapter
Professional Development
Fall Training Event*

**October 24 and 25, 2023
8:00 a.m. to 4:40 p.m.**



REGISTRATION FORM

***AGA East Tennessee
Fall Professional Development Training***

Sponsored by the East Tennessee Chapter of the Association of Government Accountants

October 24-25, 2023

Name _____

AGA Chapter Membership _____

Address _____

E-mail _____

Home/Business Phone _____

Registration includes 16 CPEs:

___ \$260 member ___ \$300 non-member

Make Check Payable to:
East Tennessee Chapter of AGA

Mail Complete Form and Payment to:
Connie Cook – AGA Treasurer
Office of Accounts and Budgets
200 East Race Street, Suite #1
PO Box 643
Kingston, TN 37763
Office (865) 717-4118
Fax (865) 376-5671

AGENDA

Tuesday, October 24, 2023

Time	Speaker/Topic	CPE Hrs
8:00 – 8:10	Deborah Strahler – Introduction/Welcome	
8:10 – 9:50	Dr. Amelia Hart, University of Tennessee – “Future GASB Reporting Model”	2
9:50 – 10:00	<i>Speaker Rotation / Break</i>	
10:00 – 10:50	Betsy Cunningham – MTAS “Making Yourself a Priority”	1
10:50 – 11:00	<i>Speaker Rotation / Break</i>	
11:00 – 11:50	Dennis Green, CPA, CGFM - AGA East Tennessee Chapter "CGFM"	1
11:50 – 12:50	<i>Lunch Break</i>	
12:50 – 1:40	Brandon Marks CTAS "Record Retention and Tennessee State Laws"	1
1:40 – 1:50	<i>Speaker Rotation / Break</i>	
1:50 – 2:40	Brad Harris "Common Financial Reporting Problems and Audit Findings of Tennessee Municipalities"	1
2:40 – 3:00	<i>Speaker Rotation / Break</i>	
3:00 – 4:40	Dr. Perry Moore - "Tennessee State CPA Ethics"	2

Wednesday, October 25, 2023

Time	Speaker/Topic	CPE Hrs
8:00 – 8:50	Travis Lowe – Pugh CPAs and John Sutton - CTAS "Effective FYE Closing"	1
8:50 – 9:00	<i>Speaker Rotation / Break</i>	
9:00 – 9:50	John Sutton - CTAS "Debt Management Tools"	1
9:50 – 10:10	<i>Speaker Rotation / Break</i>	
10:10 – 11:50	Ron Woody - "Retirement Ready Analysis"	2
11:50 – 12:50	<i>Lunch</i>	
12:50 – 2:40	Brandon Marks - "GASB Statement No. 96 SIBTAs"	2
2:40 – 2:50	<i>Speaker Rotation / Break</i>	
2:50 – 3:40	Ron Woody - "Managing the Numbers or Being Managed by the Numbers"	1
3:40 – 3:50	<i>Speaker Rotation / Break</i>	
3:50 – 4:40	Jamie Davis, KUB Vice President of Fiber Optics	1

CONFERENCE SUMMARY

▶ **Deborah Strahler, Chapter President – Conference Welcome**

▶ **Dr. Amelia Hart, CPA, CGMA – Future GASB Reporting Model**

After almost 25 years since the implementation of GASB Statement No. 34 the reporting model is currently being updated and revised by GASB. This session will focus on the current developments in updating and revising the reporting model.

▶ **Betsy Cunningham, MTAS HR Consultant – “Making Yourself a Priority”**

In our fast-paced world, it is easy to neglect our own well-being. Self-care is necessary for functioning with positivity and efficiency in your personal and professional world. This session will provide you with the opportunity to evaluate your self-care routine and create a plan to become a happier and healthier you.

▶ **Dennis Green – AGA East Tennessee Chapter “CGFM”**

Curious about the path to a CGFM Certification? This course will include details about how the CGFM Certification will further your career and the profession.

▶ **Brandon Marks, MBA, CTAS, CCFO Training Consultant – Record Retention and Tennessee State Laws**

What are the best practices and policies regarding record retention? What are the considerations as they apply to Tennessee State Laws? What are some of the practical ramifications regarding electronic storage of records and communications? This course can help you better understand your legal requirements and best practices for record retention.

▶ **Brad Harris, CPA, MTAS Finance Consultant – Common Financial Reporting Errors and Audit Findings of Tennessee Municipalities**

What are the most common financial reporting errors and audit findings of TN municipalities. How can some of these problems be addressed by management with assistance from their external auditors. This course can help you identify some of the issues, problems, and practical ideas on how to solve them.

▶ **Dr. Perry Moore, CPA - Lipscomb (Ethics) – Tennessee State CPA Ethics**

Tennessee State Board of Accountancy Rule 0020-05-.03(b) requires all active license holders to earn two hours of Board approved state specific ethics during each CPE reporting period. The Board has partnered with the Tennessee Society of CPAs to help ensure that the most current and accurate state specific ethics content is included in the course material. Perry Glen Moore, CPA, has licensed this material from the TSCPA.

▶ **Travis Lowe, CPA, Pugh CPAs and John Sutton, CPA, CPTM, CTAS – Effective FYE Closing**

Feeling overwhelmed closing the year and preparing for your auditor? Explore best practices to close your year effectively and prepare for a seamless audit.

▶ **John Sutton, CPA, CTAS CCFO Program Manager – Debt Management Tools**

We use fixed asset and depreciation software to calculate depreciation expense, accumulated depreciation and determine gains and losses from sales or disposals. However, for debt management we often just use excel spreadsheets, but should we use something more robust? This course will demonstrate some typical reports from debt management software for budgeting and fiscal year-end closing.

CONFERENCE SUMMARY (cont.)

▶ **Ron Woody, CPA, CGFM – Retirement Ready Analysis**

Retirement - are you ready? A look at the numbers for yourself and to assist in helping your employees. A simple calculation of the numbers in preparation for retirement.

▶ **Brandon Marks, MBA, CTAS, CCFO Training Consultant – GASB Stmt No. 96 SBITAs**

County and City Finance Directors, Mayors, City Managers, Recorders, Director of Schools, County Highway Officials, and other finance officials in local government management are responsible for accumulating all subscription-based information technology agreements (SBITAs) contract information for the FYE June 30, 2023. This course is designed to enable local government officials, budget/finance directors, and their staff, to better prepare for GASB Statement No. 96 SBITAs which is effective for FYE June 30, 2023. Beginning asset and related liability amounts must be calculated as of July 1, 2022 (FYE June 30, 2022). This course can help identify the internal process of accumulating SBITA contract information and understand the accounting issues to be better prepared for your FY 2023 annual external audit.

▶ **Ron Woody, CPA, CGFM– Managing the Numbers or Being Managed by the Numbers**

Some basic best practices in managing your organization from policies to a repository of references of laws and the organization's policies and practices.

▶ **Jamie Davis, CPA, KUB Vice President and Chief Technology Officer – KUB Fiber Optics**

As part of the U.S. American Rescue Plan Act (ARPA) federal funding has been provided to expand broadband access. This session will focus on the Knoxville Utilities Board (KUB) initiatives and plans on installing fiber optics throughout its customer service area and the potential economic benefits.



Dr. Amelia Hart, CPA, CGMA

Dr. Amelia Hart is an Associate Professor of Practice in the Department of Accounting and Information Management, at the Haslam College of Business, University of Tennessee, Knoxville. She is a Certified Public Accountant and a Certified Global Management Accountant. Prior to becoming a college professor, she enjoyed a career as an accounting professional with prior experience as a Controller [privately held entity], Accounting Manager [public company]. Her ambition and dedication were reflected in her progression from that of senior staff to Controller where she oversaw 30+ subsidiary entities. She has skillfully applied her 20 years of cumulative experience as a foundation for effectively engaging all audiences.

Amelia is an active leader on the UT campus, supporting both faculty and students. She is the co-coordinator of the AIM Summer Academy, a Faculty Senator, has served on the Teaching and Learning Innovation (TLI) Advisory Taskforce, and was the previous faculty advisor to both Beta Alpha Psi and NABA Inc. Her leadership and service extend to national and regional levels. She is a TSCPA Council Member; Tennessee Professional Ethics Committee Member, President-elect of the American Accounting Association Diversity Section; Southeast Region Chapter Advocate for Beta Alpha Psi responsible for 69+ universities; President, PhD Project's Accounting Faculty Alumni Association, member of the Investment committee for United Way of Knoxville; board member of Goodwill Industries of Knoxville, immediate Past Co-chair of the American Accounting Association (AAA) Teaching Learning & Curriculum and Diversity conferences hosted in San Antonio, TX (2022) and in Bethesda, Maryland (2021). Amelia currently co-authors the bi-monthly Accounting and Auditing Section articles in the Tennessee CPA Journal.

Some of her more recent awards include: 2023 Recipient of the Haslam College of Business, Richard C. Reizenstein Outstanding Commitment to Students Award; 2023 Finalist for the Haslam College of Business Diversity and Inclusion Award; 2022 Recipient of a Teaching & Learning Innovation Faculty Leader Award; 2021 Course Redesign Institute Award; 2021 Decosimo Faculty Leadership Award; 2020 Nominee for the UT Chancellor's Excellence in Teaching award. She has been featured for her work and contributions to the profession and academy.

Amelia presents at professional and civic events locally and around the country including the Department of Defense, American Bar Association Chapters, TSCPA State Societies, Leadership seminars, High Schools, Colleges, and various academic conferences. Her passion and persuasion for inspiring future professionals to become smarter and think more critically about the positive impact of accounting and financial information in decision-making. She continues to attract students to the profession based on her conviction that "accounting is fun" and a smarter choice for a rewarding future career with many options.



**Betsy
Cunningham**

Betsy Cunningham

Betsy Cunningham is a Human Resources Consultant for MTAS, the Municipal Technical Advisory Service, an agency in the Institute of Public Service at the University of Tennessee.

Cunningham serves the East Tennessee Region as a Human Resource Consultant delivering professional subject matter expertise and technical assistance; to cities, city officials, and their staffs in assigned cities in the state of Tennessee.

Cunningham has been a Dale Carnegie instructor for over 25 years and has facilitated classes focusing on human relations and communication skills. She is a trained facilitator for the Everything DiSC family of assessments and delivers customized training sessions for nonprofits in the East Tennessee area.

Her passion is to create a positive learning environment where others can enhance their skills to become better in all that they do.

Cunningham is certified with IPMA, International Public Management Association, as a senior certified professional and holds a bachelor's degree in communication from the University of Tennessee .



**Dennis
Green**

Dennis Green, CPA, CGFM

Dennis G. Green, CPA, CGFM has more than 40 years professional experience in accounting, auditing, financial planning, government financial management, training, management, law enforcement, Army logistics, and marketing.

He is a contract instructor for Government Financial Management programs. His past instructor experience includes Army logistics and leadership programs, college accounting and business classes, and Arizona law enforcement subjects.

Dennis began his accounting career during college working at a professor's local CPA firm in Arizona. After earning his CPA, he rejoined the Army and applied his skills in logistics, finance, and leadership. Upon returning from Army active duty with a short detour in restaurant management, he returned to public accounting in Arizona followed by time spent as an Arizona Highway Patrolman. Dennis returned to financial management and accounting with continuing active-duty assignments in the Army Reserve.

He retired as the Chief Accountant for the Government Publishing Office in Washington, DC and is now an executive producer and financial advisor for Belio Multimedia, LLC.



**Brandon
Marks**

Brandon Marks, MBA

Brandon Marks, MBA, CCFO Training Consultant, started with CTAS in March 2022. Prior to joining CTAS, Brandon was a legislative auditor with the Tennessee Comptroller of the Treasury – Division of Local Government Audit for nine years. He holds a B.S. in business administration with a major in accounting from the University of North Alabama. Brandon earned a master's degree in business administration from Tennessee Technological University in 2012.

Brandon has been married to Elissa Longfellow for 5 years. Elissa has been a communications consultant for Unum Insurance Company for over 6 years. They have a Pembroke Welsh Corgi named Reginald. Brandon and Elissa reside in Hamilton County.



**Brad
Harris**

Brad Harris, CPA, CMFO, CPM

Brad currently works for the University of Tennessee, Institute for Public Service's Municipal Technical Advisory Service. He serves cities around the state as a finance and accounting consultant. He teaches frequently throughout Tennessee as well as nationally for the Government Finance Officers Association. He has taught and helped lead the CMFO program for over 10 years.

Brad was the 2022 president of the TN Government Finance Officers Association, and he previously served as the City of Athens finance director, and the Rhea County finance director. Before that he worked for CPA firms in the east and middle TN areas focusing primarily on Tax issues. He is a CPA, certified municipal finance officer (CMFO), and a certified public manager (CPM). He lives in Dayton, TN with his lovely wife Beth, and is the proud father of Hannah and Katie, and granddaughters Lily and Madison.



**Dr. Perry
Moore**

Dr. Perry Moore

Dr. Perry Moore is the Charles E. Frasier Professor of Accountancy, Director of the MAcc Program, and Director of Assessment at Lipscomb University's Pfeiffer Graduate School of Business. He is a Certified Public Accountant, a Certified Internal Auditor, and is Certified in Risk Management Assurance. A Nashville native, Perry graduated from Lipscomb with a degree in accounting and then completed his graduate studies at the University of Alabama and the University of Georgia.

For the Tennessee Society of CPA's, Perry is a member of their Professional Ethics and Scholarship Committees. Perry has also directed their "Accounting Academy", a program designed to attract high school students to accounting careers.

Perry is active in the Institute of Internal Auditors. He has served as a Past-President of their Nashville Chapter. Perry is also a Past-President of Delta Mu Delta, an international honor society for business majors, where he currently serves as Treasurer.

Perry provides training for CPAs across the state of Tennessee on Professional Ethics. In 2023, the TSCPA named Perry as a TSCPAex Award recipient. Perry has received many awards for teaching including the International Teaching Excellence Award, the Mark Chain/FSA Innovation in Graduate Teaching Award, and others.



**Ron
Woody**

Ron Woody, CPA, CGFM

Ron Woody is currently a consultant for the East Tennessee Development District and the Proprietor Woody Apiary.

He previously was a County Government Consultant for the Institute for Public Service of the University of Tennessee. He has also held several positions within the Roane County Government and system.

He holds memberships in the Tennessee Society of Certificated Public Accounts, Association of Government Accountants and Tennessee Association School Business Officers.

He and his wife Becky (Neal) live on Watts Bar Lake and is he is a lay speaker at the Luminary Methodist Church in Ten Mile.

He has authored two books "Don't Get Lost in the Fog" and "Stories from the Fog".



**Travis
Lowe**

Travis Lowe, CPA

Travis Lowe, CPA, is a manager in the Audit, Accounting & Advisory Services Department. He has experience in auditing and accounting services related to a variety of industries, including financial institutions, broker dealers, governmental entities, government contractors, manufacturers, not-for-profits, and other industries.

His service and experience include financial and compliance audits, review and compilation services, and agreed-upon procedures engagements.

Travis is a member of the Tennessee Society of Certified Public Accountants. He is a 2004 graduate of Tennessee Technological University with a Bachelor of Science degree in Business Administration, with a major in finance. In 2006 he graduated from Tennessee Technological University with a Master of Business Administration with a concentration in accounting. In 2008 he graduated from the Southeastern School of Banking of the Tennessee Bankers Association.



**John
Sutton**

John Sutton, CPA

John Sutton, CPA, Certified Professional in Training Management (CPTM) is the CTAS Certified County Finance Officer (CCFO) Program Manager and Instructor and has over 38 years' experience of local governmental accounting, auditing, and financial reporting. John joined CTAS in July 2019 and previously he was a Senior Audit Manager with PUGH CPAs, an RSM McGladrey Alliance Firm, and with another local CPA firm both located in Knoxville, TN. After graduating from Middle Tennessee State University with a BBA and major in accounting, he began his career as a staff auditor with the Tennessee Comptroller of the Treasury - Division of Local Government Audit. John is a member of the TN Society of Certified Public Accountants, Association of Government Accountants (AGA), Government Finance Officers Association (GFOA), and the Tennessee Government Finance Officers Association (TGFOA). He has extensive experience working with counties, boards of education, cities, utility districts and governmental pension and retirement plans.

John is a seventh generation East Tennessean and has been married to Cynthia Dockery for 29 years. Cynthia received her BS degree in biology from UT Knoxville. Their oldest daughter Savannah is a senior attending UT Chattanooga, and their youngest daughter Sophie is a freshman at Austin Peay State University. John and his family reside in Knox County.



**Jamie
Davis**

Jamie M. Davis

Jamie Davis is the Vice President, Fiber, and Chief Technology Officer of the Knoxville Utilities Board (KUB). Jamie holds a Bachelor of Science from Tennessee Technological University with a major in Accounting and a Master of Accountancy from the University of Tennessee. He is a Certified Public Accountant (CPA) in the State of Tennessee.

Jamie has been with KUB for 28 years working in many areas of Finance, Construction, and Technology. His current role centers around leading the launch of KUB's new Fiber Division which will provide high speed internet services to the Knoxville area.

Jamie lives in the Halls Community with his wife Natalie and daughter Lauren.