

GROUP LIVE COURSE



January 2008 > Long Beach, California

NATIONAL

TRAINING SEMINARS

LONG BEACH, CALIFORNIA

Register and Purchase

Publications Online

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JANUARY 2008

SEMINAR SCHEDULE

January 7

Evaluating Internal Controls

January 7

Effective Budget Presentation

January 7-8

**Financial and ERP Systems Acquisition
and Implementation**

January 8

**Accounting and Financial Reporting for
Enterprise Funds and Stand-Alone
Business-Type Activities**

January 9-10

Revenue Forecasting and Analysis

January 9-11

Advanced Financial Reporting for Governments

< Long Beach



Faculty

Stephen J. Gauthier

Director
Technical Services Center
Government Finance
Officers Association
Chicago, Illinois

Registration Fees:
GFOA member \$350
Nonmember \$525
Student \$ 75

CPE Credits: 8
1 Day
9 a.m. - 5 p.m.
No prerequisite

Evaluating Internal Controls

January 7, 2008

Who Will Benefit

Managers, internal auditors, and others with an interest in the proper design, maintenance, and evaluation of a comprehensive internal control framework in the public sector will benefit from this one-day course.

Program

Participants will examine each of the essential elements of a comprehensive framework of internal control. The understanding gained from this review will then be applied to the study and evaluation of control-related policies and procedures from a specifically state and local government perspective. The public manager's role in fraud prevention and detection also will be covered.

Seminar Objectives

- Overview of internal control including inherent limitations
- Management's objectives and responsibilities and how they relate to internal control
- Elements of a sound control environment
- Risk monitoring and assessment
- Control-related policies and procedures
- The role of information and communication in internal control
- Monitoring control-related policies and procedures
- Techniques for evaluating controls over accounting and financial reporting
- Fraud prevention and detection

Recommended Reading

An Elected Official's Guide to Internal Controls and Fraud Prevention

Faculty

John Fishbein

Senior Manager
Technical Services Center
Government Finance
Officers Association
Chicago, Illinois

Michael E. Bailey

Finance and Information
Services Administrator
City of Renton, Washington

Registration Fees:
GFOA member \$350
Nonmember \$525
Student \$ 75

CPE Credits: 8
1 Day
9 a.m. - 5 p.m.
No prerequisite

Effective Budget Presentation

January 7, 2008

Who Will Benefit

This seminar is designed for budget and finance staff involved in preparing state and local governmental budget documents. In addition, those involved in communicating budget data to citizens, legislative bodies, rating agencies, and interest groups also are encouraged to attend.

Program

The one-day seminar provides participants with the opportunity to acquire hands-on, practical advice on how to improve the effectiveness of governmental budget presentations. Particular emphasis is paid to improving the presentation of financial data in graphs by more effective utilization of technology. You will learn how to improve your budget using the Distinguished Budget Presentation Award Program criteria.

Seminar Objectives

- Improve overall budget presentations
- Policy overview and transmittal letter
- Operating detail and financial summaries
- Use of popular budgets
- Implementing National Advisory Council on State and Local Budgeting recommended practices

Recommended Reading

Preparing High Quality Budget Documents

It is recommended that attendees bring a copy of their budget document with them to the seminar.

Faculty

Mike Fletcher

Senior Project Manager
Research and Consulting
Center
Government Finance
Officers Association
Chicago, Illinois

Barry McMeekin

Consulting Practice
Manager
Government Finance
Officers Association
Chicago, Illinois

Financial and ERP Systems Acquisition and Implementation

January 7-8, 2008

Who Will Benefit

This seminar is intended for public managers involved in the procurement and implementation of enterprise resource planning (ERP) and financial management systems. The content also will be relevant to government staff that serve on implementation project teams; business process and technology consultants interested in successfully structuring public-sector systems projects; and elected officials involved in funding decisions related to system replacement.

Program

The course content presents best practices and lessons learned based on systematic research and consulting experience of the GFOA staff. The seminar also includes case study presentations by small and large governments that have successfully installed enterprise systems.

Seminar Objectives

- Needs assessment methods
- ROI/TCO analysis
- RFP/business requirement definition
- System selection steps
- Contract negotiation tips and traps
- System rollout options (e.g., big bang versus phased)
- Project management and staffing
- Implementation methods
- Best practices and process redesign
- Change management strategies

Recommended Reading

Technology Needs Assessments: Evaluating the Business Case for ERP and Financial Management Systems

A Guide to Preparing an RFP for Enterprise Financial Systems (2000 Edition)

Registration Fees:
GFOA member \$550
Nonmember \$750
Student \$105

CPE Credits: 16
2 Days

9 a.m. - 5 p.m. both days
No prerequisite

Faculty

Stephen J. Gauthier

Director
Technical Services Center
Government Finance
Officers Association
Chicago, Illinois

Jake Lorentz

Assistant Director
Technical Services Center
Government Finance
Officers Association
Chicago, Illinois

Accounting and Financial Reporting for Enterprise Funds and Stand-Alone Business-Type Activities

January 8, 2008

Who Will Benefit

This seminar is designed to meet the practical needs of accountants and auditors whose professional responsibilities either directly or indirectly involve accounting and financial reporting for enterprise funds and stand-alone business-type activities.

Program

The seminar examines both accounting and financial reporting for enterprise funds and business-type activities. Because such activities generally follow the same standards used in the private sector, the accounting section of the program focuses exclusively on transactions and accounting treatments that are unique to the public sector. The financial reporting portion of the program then examines in detail the format and contents of a comprehensive annual financial report (CAFR) of a stand-alone business-type activity.

Seminar Objectives

- Practical differences between private-sector business and business-type activities
- Interest capitalization
- Treatment of debt (including refunding issues)
- Tap fees/impact fees/developer contributions
- Regulatory accounting
- Specific format and contents of a business-type activity's CAFR
- Financial reporting issues specific to business-type activities

Recommended Reading

Chapter 6 of *Governmental Accounting, Auditing, and Financial Reporting (GAAFR) Using the GASB 34 Model* (2005 Edition)

Registration Fees:
GFOA member \$350
Nonmember \$525
Student \$ 75

CPE Credits: 8
1 Day

9 a.m. - 5 p.m.
No prerequisite

Faculty

Glen Lee

Assistant Director
City of Seattle, Washington

David Vehaun

Management Services
Administrator
City of Rock Hill, South Carolina

Revenue Forecasting and Analysis

January 9-10, 2008

Who Will Benefit

Budget analysts, forecasters, and other finance staff who are involved in preparing revenue forecasts.

Program

The seminar discusses practical analytical methods for forecasting revenues. The seminar will provide hands-on instruction of specific qualitative and quantitative forecasting techniques while highlighting the advantages and disadvantages of each. Recommended practices of the GFOA and the National Advisory Council on State and Local Budgeting are incorporated into this seminar. Instructors will show how to use Excel spreadsheet software as a tool for revenue forecasting and analysis. To facilitate the objectives discussed in this course, participants will apply forecasting techniques on their own laptop computers in individual and group exercises and should, therefore, have a working knowledge of Excel spreadsheets and using data for analysis purposes.

Seminar Objectives

- Best practices in revenue forecasting
- Qualitative and quantitative revenue forecasting methods
- Preparing data for quantitative analysis (deflating, differencing, smoothing, and normalizing)
- Fundamentals of regression analysis and being a "smart consumer" of regression output
- Identifying historic revenue patterns
- Identifying influence factors that affect revenue patterns
- Choosing and applying the appropriate forecasting method
- Gauging the accuracy of the forecast
- Monitoring actual revenues relative to the forecast
- Revising forecasts at regular intervals

The seminar also incorporates an introduction of the basics of revenue portfolio analysis, including:

- Criteria for evaluating revenue sources
- Finding the weak spot in your revenue portfolio
- Diversification of revenue
- Pros and cons of various taxes

Recommended Reading

Revenue Analysis and Forecasting

An Elected Official's Guide to Revenue Forecasting

Note: A laptop computer with Excel software is required for this seminar.

Registration Fees:
GFOA member \$550
Nonmember \$750
Student \$105

CPE Credits: 16
2 Days
9 a.m. - 5 p.m. both days
No prerequisite

Faculty

Stephen J. Gauthier

Director
Technical Services Center
Government Finance
Officers Association
Chicago, Illinois

Jake Lorentz

Assistant Director
Technical Services Center
Government Finance
Officers Association
Chicago, Illinois

Advanced Financial Reporting for Governments

January 9-11, 2008

Who Will Benefit

This two and one-half day course is intended for anyone who has experience in preparing a comprehensive annual financial report (CAFR) or who has attended the GFOA's seminar on *Intermediate Governmental Accounting*.

Program

Participants will examine in detail the format and contents of a CAFR prepared in accordance with generally accepted accounting principles and the program requirements of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Program.

Seminar Objectives

- Relationship between basic financial statements, required supplementary information, and the comprehensive annual financial report (CAFR)
- Introductory section of the CAFR
- Independent auditor's report
- Management's discussion and analysis
- Structure of basic financial statements
- Presenting component units
- Government-wide statement of net assets
- Government-wide statements of activities
- Reconciliations
- Major-fund and fund-type reporting
- Governmental fund balance sheet
- Governmental fund operating statement
- Budgetary comparison
- Proprietary fund statement of net assets
- Proprietary fund statement of changes in net assets
- Proprietary fund statement of cash flows
- Fiduciary fund statement of net assets
- Fiduciary fund statement of changes in net assets
- Summary of significant accounting policies
- Note disclosures
- Financial subsection reporting
- Statistical section
- Specialized guidance
- Avoiding common reporting deficiencies

It is recommended that attendees bring a copy of the *Governmental Accounting, Auditing, and Financial Reporting (GAAFR): Using the GASB 34 Model* (2005 edition), to the seminar with them.

Recommended Reading

Governmental Accounting, Auditing, and Financial Reporting (GAAFR): Using the GASB 34 Model (2005 edition)

Registration Fees:

GFOA member \$650

Nonmember \$825

Student \$130

CPE Credits: 20

2.5 Days

9th and 10th: 9 a.m.-5 p.m.

11th: 8:30 a.m. - noon

Prerequisite: *Intermediate Governmental Accounting* or its equivalent

UPCOMING GFOA TRAINING OPPORTUNITIES

February 2008

Baltimore, Maryland

February 4	Evaluating Internal Controls
February 4-5	Costing and Competitive Options for Government Services
February 4-5	Financial Planning and Multi-year Budgeting
February 5	Preparing a CAFR
February 6-7	Advanced Investing Public Funds
February 6-8	Intermediate Governmental Accounting

Internet Training

February 21	Preparing a More Effective Budget Document
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March 2008

Chicago, Illinois

March 4-7	Budget Analysts Training Academy
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New Orleans, Louisiana

March 10	Evaluating Internal Controls
March 10	Special Topic - Disaster Recovery
March 11-12	Treasury Management and Banking Relations
March 11-12	Revenue Forecasting and Analysis
March 11-13	Intermediate Governmental Accounting
March 13-14	Introduction to Performance Measurement

Internet Training

March 19	Internal Controls Basics
March 26	E-Government: Public Wi-Fi Systems

April 2008

Chicago, Illinois

April 7-8	Planning and Sale of Municipal Bonds
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Internet Training

April 9	E-Government: Technology for Performance Budgeting
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Reno, Nevada

April 14	Accounting for Pensions and Other Post-Employment Benefits (OPEB)
April 14	Effective Budget Presentation
April 14-15	Economic Development for Finance Officers
April 15	Accounting and Financial Reporting for Enterprise Funds and Stand-Alone Business-Type Activities
April 16-17	Public Employee Retirement Administration
April 16-18	Advanced Governmental Accounting

May 2008

Chicago, Illinois

May 5-9	Accounting Academy: An Intensive Introduction to Governmental Accounting, Auditing, and Financial Reporting
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Detroit, Michigan

May 19	Evaluating Internal Controls
May 19	Accounting for Capital Assets
May 19-20	Best Practices in Budgeting
May 20	Preparing a CAFR
May 21-22	Advanced Investing Public Funds
May 21-22	Financial and ERP Systems Acquisition and Implementation
May 21-23	Advanced Governmental Accounting

June 2008

Fort Lauderdale, Florida

June 15-18	102nd Annual Conference - <i>Building a Sustainable Future</i>
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**Government Finance
Officers Association**
203 North LaSalle Street
Suite 2700
Chicago, Illinois 60601-1210
Tel: 312/977-9700
Fax: 312/977-4806
e-mail: Training@gfoa.org
www.gfoa.org

REGISTRATION INFORMATION

Registration

Register online at www.gfoa.org or fill out the form in this brochure and mail/fax it to the GFOA. Registrations via the phone cannot be accepted.

Payment by check: Send to GFOA, 3076 Eagle Way, Chicago, IL 60678-1030.

Payment by credit card/PO: Fax to (312) 977-4806 or mail to: GFOA, 203 North LaSalle Street, Suite 2700, Chicago, IL 60601-1210.

The GFOA cannot guarantee availability of materials for registrations received after December 7, 2007. Registrants will be sent a confirmation letter via U.S. mail. **Due to the volume of registrations, the GFOA cannot fax/e-mail confirmations.** We encourage you not to purchase nonrefundable travel tickets until your registration is confirmed.

Anyone with disabilities is encouraged to contact the GFOA at least 21 days in advance of the training to assist us in providing any additional accommodations that may be needed.

Seminar Schedules

Check-in and distribution of seminar materials will take place from 8 a.m. to 9 a.m. on the first day of the seminar.

Seminars are 9 a.m. to 5 p.m. with an hour hosted lunch.

The last day of a 2.5 day seminar is 8:30 a.m. to noon.

Seminar Location and Accommodations

Registrants should make their own hotel reservations by calling the hotel directly. The GFOA is not responsible for making and/or canceling hotel reservations.

The seminars will be held at the:
Hilton Long Beach & Executive Meeting Center
701 West Ocean Boulevard
Long Beach, California 90831
Phone: 562/983-3400; Fax: 562/983-1200
Rates: Single @ \$118/Double @ \$128;
(15.05% tax)

A block of rooms has been reserved for the GFOA attendees. Based on availability, the GFOA's group rate is valid until December 9, 2007. Should the GFOA block fill up or if reservations are made after this date, reservations will be accepted on an overall hotel space availability basis and may not qualify for the GFOA discounted rate.

Payment

Registration fees must be paid in U.S. dollars. All fees must be paid by the first day of the program.

Registration fees include:

Handout materials, continental breakfast, lunch on every full day, and coffee breaks.

Discounts

Early Registration: Register early and receive a 10 percent discount. Registrations must be received and paid in full by December 7, 2007.

Groups: If your organization registers three or more persons for the same seminar, you may reduce their registration fees by 10 percent. To qualify for the discount, registrations must be mailed together and paid with one check or invoice.

New Members: If you join the GFOA at the same time that you register for a seminar, you may enroll at the lower member rate. Include your membership fee with your registration payment, and reduce your seminar fee by an additional \$25. E-mail the GFOA's membership department at Membership@gfoa.org for information on membership fees.

Substitutions: A one-for-one substitution of a nonmember for an active member is allowed. If your organization has a current GFOA member on staff who is not participating in these training seminars, a nonmember may attend in his/her place at the member rate. You must provide the member number and/or name of the GFOA member on the registration form.

Students: To qualify, you must be an unemployed, full-time student. Attach a copy of your student ID to your registration form.

Cancellation and Refund Policy

Cancellation requests must be made in writing to the GFOA. Please include a copy of your confirmation letter.

Requests for refunds received prior to December 21, 2007, will be levied a \$50 administrative service charge per seminar.

Cancellations received between December 21, 2007, and January 4, 2008, will be refunded 50 percent of the registration fees per seminar.

No refunds will be granted after January 4, 2008.

The GFOA retains the right to cancel any seminar due to low enrollment, or to close classes that are full.

On occasion, speakers are subject to change due to unforeseen circumstances. The GFOA will attempt to notify attendees in advance. We apologize in advance for any inconvenience this may cause our attendees.

For more information, please contact the GFOA at training@gfoa.org.

CPE Credit and Certificate of Attendance

Each participant will receive a Certificate of Attendance approximately four to six weeks after the seminar. This certificate verifies that you attended the program and it should be kept with your CPE documents for five years. All instruction for the seminars will be conducted on site.

The GFOA 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, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Web site: www.nasba.org



What to Wear

Participants are encouraged to dress comfortably in business casual attire.

Airfare Discounts

For information on airfares, e-mail Michael at bigtomatotavelc@aol.com or call 888/866-2865. We encourage you not to purchase nonrefundable travel tickets until your registration is confirmed.

Recommended Reading

If you are interested in purchasing any of the GFOA publications, please visit the GFOA's e-store at www.gfoa.org, and click on "Publications." Order forms can be downloaded from the Web site and sent to:

Fax: 312/977-4806

E-mail: PublicationOrders@gfoa.org

Hotel Reservation Form for the GFOA National

Long Beach, California
January 2008

Detach and mail to: Hilton Long Beach & Executive Meeting Center
701 West Ocean Boulevard
Long Beach, California 90831

Phone: 562/983-3400

Fax: 562/983-1200

Name (last, first) _____

Employer _____

Address _____

City _____ State/Province _____ Zip/Postal Code _____

Phone _____ Fax _____ e-mail _____

Please reserve the following accommodations as indicated for the Government Finance Officers Association seminars.
Refer to the information on previous page for group rates.

Single(s) @ \$118.00 per night/Double @ \$128.00 per night Other _____; plus tax (15.05%)

Arrival Date and Time _____ Departure Date _____

Please guarantee my reservation.
(This credit card information is for hotel deposit only.)

Enclosed is one night's room deposit or credit card number: _____

Expiration date: _____ Signature: _____

- cut here -

GFOA Seminar Registration Form

Long Beach, California
January 2008

Detach and mail to GFOA.

All fees must be paid in full when registration is picked up.

Register online with credit card at www.gfoa.org (click on e-store button).

or

Mail/fax registrations paid by purchase order or credit card to:
GFOA
203 North LaSalle St., Suite 2700
Chicago, IL 60601-1210

Fax: 312/977-4806
Tel: 312/977-9700

If you fax this form, please do not mail original.

or

Mail registrations paid by money order or check to:
GFOA
3076 Eagle Way
Chicago, IL 60678-1030

Name (Please print or type) _____ Title _____

Employer _____

Address _____

City _____ State/Province _____ Zip/Postal Code _____

Phone _____ Fax _____ E-mail _____

GFOA Member # _____

New Member Nonmember

Payment Information:

Purchase Order Number _____

Check enclosed – payable to "Government Finance Officers Association"

Bill by credit card:

American Express Diner's Club Discover MasterCard VISA

Credit card number: _____

Expiration date: _____ Signature: _____

Please send me information on

GFOA membership GFOA Annual Conference GFOA Publications

Please indicate any special needs below:

Training Seminars: Long Beach, California - January 2008

_____ Accounting and Financial Reporting for Enterprise Funds and Stand-Alone Business-Type Activities	\$ _____
_____ Advanced Financial Reporting for Governments	\$ _____
_____ Effective Budget Presentation	\$ _____
_____ Evaluating Internal Controls	\$ _____
_____ Financial and ERP Systems Acquisition and Implementation	\$ _____
_____ Revenue Forecasting and Analysis	\$ _____

Discount for group paid (3+) (-10%) attendance \$ _____

Discount for paid early registration (-10%) \$ _____

Discount for paid new member (-\$25.00) \$ _____

New member fee (call for amount) \$ _____

Training Seminar Total: \$ _____

Register and purchase publications online at www.gfoa.org