

**NATIONAL ASSOCIATION OF STATE COMPTROLLERS  
2022 Annual Conference – Roundtables**

**Roundtable 2: Operational Effectiveness**  
Thursday, March 17, 1:15 – 2:30 Central Time

AGENDA

Moderator: Cheryl Grey – Montana State Financial Services Division Administrator

1. Issues with implementing GASB 87 (Leases) and how states are preparing for GASB 96 (Subscription-Based Information Technology Arrangements).  
(Tera Klutz – IN)
2. ACFR modified opinion, findings and corrective actions.  
(Catherine Byrne – NV)
3. Unemployment Insurance fraud related to COVID-19 from a financial reporting perspective.  
(Philip Olsen – NE)
4. Issues with new system implementations and upgrades due to lack of resources and the workforce going remote.  
(Ashley Ruiz – AZ)
5. Fraud through credit card payments online portal.  
(Catherine Byrne – NV)
6. Are there people outside of your financial reporting group that help write your MD&A, and if so, who do you receive assistance from on writing it?  
(Kris Martins – GA)
7. IRS rules around an "accountable plan" for expense reimbursement is not clear. What do other states believe constitutes an "accountable plan"?  
(Joanne Thomas – WI)
8. Other topics