



## Office of the State Auditor

**LOCAL GOVERNMENT TRAINING CONFERENCE**  
**Wednesday November 18, 2020**

### CONFERENCE AGENDA

**7:45-7:55 Log in to Webinar**

**7:55-8:00 Administrative Announcements**

**8:00-8:10 Welcome from State Auditor Blaha**

**8:10-8:35 The Pandemic in Minnesota – Kristen Ehresmann, Director of the Infectious Disease Epidemiology, Prevention and Control Division, Minnesota Department of Health.**

**Field of study: Specialized Knowledge CPE 0.5 (25 minutes)**



This session will describe:

- the current state of the COVID Pandemic in MN
- lessons learned in the first 10 months of the response
  - what to expect for 2021 in the COVID response (e.g. vaccine and implications)

**(5-minute break for speaker change)**

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**8:40-11:25 Governmental Accounting Update – Chris Pembrook, CPA, Crawford & Associates**

**Field of study: Accounting (Governmental) CPE: 3.0 (150 minutes)**

This session the latest accounting standards issue by the GASB, including the impact of the deferral of several standards due to the COVID-19 pandemic. Chris also will discuss what else is coming from the GASB, including projects on updating the financial reporting model, recognizing revenues and expenditures and note disclosures.



**11:25–12:15 Break for Lunch**

**12:15-1:05 Uniform Guidance and Single Audit Update – Tammie Brown, CPA, assistant director with the Department of Health and Human Services, Office of the Inspector General (OIG),**

**Field of study: Auditing (Governmental) CPE: 1 (50 minutes)**

Areas covered by this session:

- Recent changes to the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*
- Update on the Single Audit and the 2020 Compliance Supplement
- The addendum to the Supplement for COVID-19 funds
- Findings from recent audits

**(5-minute break for speaker change)**

**1:10-2:00 The Coronavirus Relief Fund – Amy Jorgenson, Director, COVID-19 Response Accountability Office, Minnesota Management and Budget and Tom Karlson, CPA, Manager of Standards and Procedures, Office of the Minnesota State Auditor**

**Field of study: Accounting (Governmental) CPE: 1 (50 minutes)**

The presenters will discuss various issues relating to the use of, accounting for, reporting of, and the auditing for Coronavirus Relief Funds issued to Minnesota local governments as part of the CARES Act.

**2:00-2:15 Afternoon Break**

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**2:15-3:15** **Legal Compliance Update – David Kenney JD, Assistant Legal Counsel, and Mark Kerr, JD, CFE, Assistant Legal Counsel/Director of Special Investigations. Office of the Minnesota State Auditor**  
**Field of study: Business Law CPE: 1 (50 minutes) CLE: 1 (60 minutes)**

This annual update will cover recent Minnesota compliance issues, law changes effecting local governments, and the results of recent special investigations.

**(5-minute break for speaker change)**

**3:20-4:35** **Current Issues in Business Ethics – 2020 – Professor Warren “Boz” Bostrom, MBT, CPA, Accounting Professor College of Saint Benedict and Saint John’s University**  
**Field of study: Behavioral Ethics CPE: 1.5 (75 minutes)**

The session will discuss current ethical issues.

**4:35** **Sessions Completed**

**Learning Objectives:** At the conclusion of this conference, participants will be able to:  
Understand the lessons learned on dealing with the pandemic and what is expected in the future.  
Be up-to-date on current governmental accounting standards.  
Consider new issues in the Uniform Guidance and Single Audit that can effect local governments.  
Be aware of the requirements for Minnesota local governments for compliance with state laws.  
Have knowledge of the requirement for local governments receiving coronavirus relief funds.  
Be informed on current ethical issues and their impact.

**Level of Knowledge:** Overview.

**Education or Experience Prerequisite:** General understanding of governmental accounting and auditing.

**Advance Preparation:** No advance preparation required.

**CPE:** 8 credits

**Delivery Method:** Group internet-based. All sessions include Q&A opportunities.

**Attendance Requirements:** In order to obtain CPE credit for this event, participants must submit attendance verification codes provided during each session.



The National Association of State Auditors, Comptrollers and Treasurers 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 submitted to the National Registry of CPE Sponsors through its website: <https://www.nasbaregistry.org/>.

### **HOW TO GET YOUR CPE**

CPE attendance codes will be announced during the sessions. Please record these codes on your CPE worksheet. You do NOT need to submit this sheet to Minnesota or NASACT. The worksheet is for your records only.

After the conference is over, you will receive an email with a link to the CPE verification survey. Enter the codes in this survey. **The survey will be open until December 16: please enter your codes by this date.**

CPE forms will be sent to attendees by email within a week or so after that date