CONTINUED STANDARDS CHANGES, GRANTS REFORM & MARKET REGULATION:
NASACT MEMBERS MEET THE CHALLENGE

BY JAMES B. LEWIS, STATE TREASURER OF NEW MEXICO AND PRESIDENT OF NASACT

It has been an honor and a privilege to serve as president of NASACT this year. I would like to thank Kinney Poynter and the entire NASACT staff for their tremendous support. I am grateful to the past presidents for their assistance and support this past year. It has been a busy but successful year. I want to thank all the members for their participation and input so that we could achieve the numerous items on our agenda.

Changes and proposals from the Governmental Accounting Standards Board continue to be at the forefront of issues in which NASACT plays a role. NASACT testified at GASB hearings and provided input to due process documents on pensions and other issues. NASACT responded to the Financial Accounting Foundation proposal on changing GASB’s agenda-setting process. Some of the other issues NASACT played a key role in this year are as follows:

- NASACT, in August 2013, released the document “Voluntary Interim Financial Reporting: Best Practices for State Governments.” The document has been praised by John Cross of the U.S. Securities and Exchange Commission and endorsed by the National Federation of Municipal Analysts. In May 2014, NASACT received an Excellence in Disclosure Award for the document from NFMA. NASACT continues, through the efforts of a work group, to develop guidance for states as they implement the best practices.

- NASACT worked with the U.S. Office of Management and Budget this year, providing extensive input to OMB on reforms to grants policy guidance. The long-awaited final guidance was released on December 26, 2013.

- NASACT monitored progress of the Digital Accountability and Transparency Act and continues to advocate state interests as the act is implemented. The DATA Act was signed into law on May 9, 2014. NASACT provided input to legislators as the DATA Act made its way through Congress and will continue to engage in a dialogue with the U.S. Treasury Department as standards are developed and the act is implemented.

- NASACT is monitoring and has weighed in on the SEC’s proposal to regulate money market mutual funds. NASACT and several other groups have been meeting with SEC commissioners to reiterate concerns with the proposal, that if finalized could affect the cost and availability of financing and investments for state and local governments.

- NASACT developed a pension implementation group to help states implement Statements 67 and 68 from the GASB. The state auditors also created an information sharing group to examine audit issues.

- NASACT is assisting states as they manage implementation of reporting aspects of the Affordable Care Act, specifically the shared

Article continued, next page

JAMES B. LEWIS, NASACT PRESIDENT 2013-14

New Mexico State Treasurer James B. Lewis is the first African American elected as state treasurer in New Mexico’s history. He has been president of the Western Treasurers Association and president of the National Association of State Treasurers. Mr. Lewis has served in federal, state, county and city government in both elected and appointed positions.
MESSAGE FROM NASACT’S PRESIDENT continued from previous page

responsibility provisions related to employee health care coverage under section 4980H of the Internal Revenue Code. NASACT is also participating in calls with the U.S. Government Accountability Office to discuss the audit implications of the ACA.

- NASACT worked with The Big 7 and other groups to develop a fact sheet on bankruptcy, municipal bonds and pensions, and a one-page summary distinguishing different pension funding calculations derived for distinct purposes.
- NASACT provided multiple training opportunities and technical resources for members.

This past year I represented NASACT at the Efficiency in Government Conference in Washington, D.C., the National Association of State Treasurers’ Issues Conference in New York, the NAST Management Conference in Florida, the state comptrollers’ annual conference in Reno, and the NAST Legislative Conference in Washington, D.C. I did extensive marketing of NASACT at other conferences at no expense to NASACT, including the Milken Institute Conference in Los Angeles and the Pension Bridge Conference in San Francisco. I had the privilege of joining some of my fellow state treasurers on a mission trip to Israel. I invited people at the various conferences to join us in Santa Fe.

Travel assistance is again available this year for members at the expanded amount of up to $2,000. I hope this benefit will encourage more of you to attend this year’s conference in beautiful and historic Santa Fe.

As I conclude my message, my tenure as President, and soon my term as the elected state treasurer of New Mexico, I again want to thank everyone for the privilege of serving such a talented, informed and conscientious group of people.

See you in Santa Fe!
NASACT 2014 ANNUAL CONFERENCE!

OUR NEW MEXICO HOSTS INVITE YOU TO ATTEND

NASACT 2014
August 9-13, 2014
Santa Fe, New Mexico
The Eldorado Hotel

KEYNOTE SESSIONS

Understanding the World’s Largest Economy and Tomorrow’s New Future
DR. LOWELL CATLETT
Dean, Agricultural, Consumer, and Environmental Sciences College, New Mexico State University

Emerging Issues Roundtable
WILLIAM G. HOLLAND
NASACT First Vice President and Auditor General of Illinois

Character is Essential to Leadership
MEL WILLIAMS, JR.
Vice Admiral (retired), U.S. Navy, and Associate Provost for Military and Veterans Affairs, George Washington University

Does Economic Development Need a New Business Model?
MARK LAUTMAN
Economic Architect, Lautman Economic Architecture

Economic Report for the States
SCOTT D. PATTISON
Executive Director, National Association of State Budget Officers

STANLEY CZERWINSKI
Chief Administrative Officer and Chief Financial Officer, National Governors Association

JOHN SUGDEN
Senior Director – Analytical Manager, U.S. State Ratings Group, Standard & Poor’s

SOCIAL EVENTS

• Golf Tournament at the Club at Las Campanas
• 5K Fun/Run Walk Along the Acequia
• President’s Night at the Historic La Fonda on the Plaza
• An Evening at the Palace of the Governor’s
• State Night Dinner: Fiestas de Santa Fe
• Guest Program

IT’S NOT TO LATE TO REGISTER!
Visit www.nasact.org to register or get details!
**NEWS FROM WASHINGTON**

**GAO REPORT LOOKS FOR REDUCTION STRATEGIES ON IMPROPER PAYMENTS**

The U.S. Government Accountability Office has released its latest report on improper payments at the federal agencies. The report estimates $105.8 billion in total in improper payments for fiscal year 2013, a decrease from the prior year’s revised estimate of $107.1 billion. The Improper Payments Information Act of 2002, as amended by the Improper Payments Elimination and Recovery Act of 2010 and the Improper Payments Elimination and Recovery Improvement Act of 2012, requires federal executive branch agencies to:

- Review all programs and activities.
- Identify those that may be susceptible to significant improper payments.
- Estimate the annual amount of improper payments for those programs and activities.
- Implement actions to reduce improper payments and set reduction targets.
- Report on the results of addressing the foregoing requirements.

In general, reported improper payment estimates include payments that should not have been made, were made in the incorrect amount, or were not supported by sufficient documentation.

The new report examines federal agencies’ reported estimates of improper payments, the remaining challenges in meeting current requirements to estimate and report improper payments, and strategies for reducing improper payments. GAO notes that there are a number of strategies across the levels of government that could help to reduce improper payments. For example:

- Analysis of the root causes of improper payments can help agencies target effective corrective actions. Some agencies reported root causes of improper payments using three error categories required by OMB (documentation and administrative, authentication and medical necessity, and verification). However, because the three categories are general, more detailed analysis to understand the root causes could help agencies identify and implement more effective corrective actions.

- Designing and implementing strong preventive controls can help defend against improper payments, increasing public confidence and avoiding the difficult “pay and chase” aspects of recovering improper payments. Preventive controls involve activities such as up-front validation of eligibility through data sharing, predictive analytic tests, and training programs.

- Implementing effective detection techniques to quickly identify and recover improper payments after they have been made is also important to a successful reduction strategy. Detection activities include data mining and recovery audits.

Among state-focused strategies, GAO pointed out that another area for further exploration is the broader use of incentives for states to implement effective preventive and detective controls. Currently, GAO notes that federal agencies have applied limited incentives and penalties for encouraging improved state administration to reduce improper payments, and that “these incentives and penalties can be helpful to create management reform and to ensure adherence to performance standards.”


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**IRS OFFERS FREE WEBINARS**

The Internal Revenue Service’s Office of State and Local Governments is offering two upcoming free webinars.

Questions may be directed to te.ge.fslg.outreach@irs.gov

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**The Affordable Care Act’s Employer Shared Responsibility Provisions – What Government Employers Need to Know**

**Date:** July 24  
**Time:** 12:00 p.m. Eastern  
**Register:** [www.visualwebcaster.com/IRS/100013/reg.asp?id=100013](http://www.visualwebcaster.com/IRS/100013/reg.asp?id=100013)

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**Government Entity Compliance Examinations: Solutions to Common Mistakes**

**Date:** July 31  
**Time:** 2:00 p.m. Eastern  
**Register:** [www.visualwebcaster.com/IRS/100019/reg.asp?id=100019](http://www.visualwebcaster.com/IRS/100019/reg.asp?id=100019)
EMMA CELEBRATES FIFTH ANNIVERSARY

The Municipal Securities Rulemaking Board has announced the fifth anniversary of the Electronic Municipal Market Access (EMMA) website. On July 1, 2009, EMMA became the official, centralized public access point for financial and other continuing disclosures from state and local governments that issue municipal securities, making these documents freely available to investors and the general public for the first time. EMMA is the evolution of over a decade's worth of work that municipal market participants, including NASACT, have put into the topic of improving financial disclosures and using advanced technologies for the betterment of the market as a whole.

The concept of an EMMA system first came to light in the early 2000s in the form of the Muni Council, a group of stakeholder participants in the municipal bond and public finance community who worked together to help address secondary market disclosure issues and to assist investors and issuers in creating a more efficient and technologically advanced relationship. Members of the Muni Council at that time included NASACT as well as the Government Finance Officers Association and the National Federation of Municipal Analysts.

In announcing the progress of EMMA, MSRB Executive Director Lynnette Kelly stated:

“Over the past five years, EMMA has been the go-to place for municipal market participants and others seeking financial information about state and local governments. EMMA has also evolved from a basic repository for municipal bond trade data and disclosure documents into an indispensable resource for the market, with interactive tools to help users understand municipal trade prices and track the availability of new information about their bonds.”

To learn more about EMMA, as well as the latest version of the MSRB’s State and Local Toolkit, visit www.msrb.org/MSRB-For/Issuers.aspx.

NSAA ANNOUNCES 2014-15 COMMITTEES

Roger Norman, legislative auditor of Arkansas and president of the National State Auditors Association, has finalized the 2014-15 NSAA committee chairs, vice chairs and members.

Complete committee rosters and resources are available at www.nasact.org/comms_groups (members only content, you must be logged into the site to view).
ASSOCIATION NOTES

NASACT LAUNCHES NEW WEBSITE

Earlier this month NASACT launched a new website that features updated branding and a more streamlined, user-friendly interface. The new site can be found at www.nasact.org.

Members and affiliates of NASACT are encouraged to explore the new site, which contains the following resources that are available to all visitors:

- Directories of members and corporate partners.
- Training and conference opportunities.
- Committee lists and leaders.
- Publications such as NASACT News, the Washington Update and a library of white papers and reports.
- NASACT’s response letters to standards setters, Congress and other regulatory bodies.

The site contains the following members-only resources:

- Business meeting minutes.
- Technical inquiry databases.
- Free access to books of data about the state auditors and state comptrollers.
- Committee lists, minutes and resources.
- NASACT’s observations from meetings of the Governmental Accounting Standards Board.

The new site also allows enhanced control over personal and organizational contact information for NASACT members and participants in the Corporate Associates Program.

In the next few months NASACT will be working on Phase 2 of the site, which will provide additional features and resources. As you navigate the site, if you encounter any problem or see something that needs attention, please let us know, and we will work quickly to correct the matter.

Suggestions for improvements or questions about the site may be emailed to Glenda Johnson at gjohnson@nasact.org.

NASACT’s new website reflects the association’s new logo and branding and a streamlined user interface.

Members and corporate associate program participants may log into the site at any time to update contact or organization information.

Questions about the site or suggestions for improvements may be emailed to gjohnson@nasact.org.
ASSOCIATION NOTES

REGISTER NOW FOR NASACT’S NEXT WEBINAR!

NASACT is pleased to announce its next webinar scheduled for Wednesday, August 27: “Basic Accounting and Financial Audit Concepts for Non-Accounting Majors.”

This webinar will address basic accounting and financial audit concepts for auditors who are not accounting majors. Specifically, the webinar will provide a basic understanding of key accounting concepts to aid in the execution of audit/review objectives.

Topics covered will include a basic overview of accounting terms and financial statements, along with examples of common situations where this knowledge can be useful when conducting an audit or review.

If you have non-accounting majors on your staff, this webinar is for you!

Join Nicholas Kolitsos, CPA, senior auditor, California State Auditor’s Office, for this informative two-hour training session.

Participants will be given an opportunity to ask questions and share experiences during the last 25 minutes of the webinar.

COST

The cost to attend is $50 per person or $299 for a group (unlimited attendance).

REGISTER TODAY OR FIND MORE DETAILS AT www.nasact.org!

AUGUST 27 - WEBINAR

Basic Accounting & Financial Audit Concepts for Non-Accounting Majors

CPE: 2 CREDITS

TIME: 2:00 - 3:50 P.M. EASTERN TIME

COST: $299.00 PER GROUP (UNLIMITED ATTENDANCE) OR $50 PER PERSON

REGISTER NOW FOR NSAA’S IT WORKSHOP & CONFERENCE!

BY DONNA MALOY, CONFERENCE MANAGER

The 2014 IT Workshop and Conference is scheduled for September 30 – October 3, 2014, in Grand Rapids, Michigan. The workshop, which will focus on cybersecurity, will be held on Tuesday, September 30. The conference will follow on Wednesday, October 1 through noon on Friday, October 3. Conference topics will include planning the scope of your IT audit; obtaining, storing and using confidential data; auditing BYOD mobile devices; risk and compliance considerations in the cloud; and much more.

Conference Hotel – The Amway Grand Plaza Hotel is located in the heart of the business and entertainment district in downtown Grand Rapids. A special negotiated rate of $99/night, single or double occupancy, has been offered for the IT workshop and conference. To reserve your room, call (800) 253-3590 and ask for the National State Auditors Association rate. This rate will be available until the cut-off date of August 29, 2014. After this date, rooms will be available on a rate- and space-available basis only. The room block often sells out, so make your reservation early.

Getting There – The Amway Grand Plaza Hotel is located 14 miles from the Gerald R. Ford International Airport. Taxi service to or from the airport costs approximately $30-$35 each way.

Registration Fees – Registration fees are $150 for the workshop and $395 for the conference per attendee.

Technical Agendas and CPE – Draft agendas for both the conference and workshop are now available at www.nasact.org/it. Up to 19 hours of CPE will be offered for the conference and up to 8 hours for the workshop.

Additional Information – Complete hotel information and online registration are available on NASACT’s website at www.nasact.org/it. Workshop and conference agendas are also available.

Questions about the conference program may be addressed to Sherri Rowland at srowland@nasact.org. Questions about registration may be addressed to Donna Maloy at dmaloy@nasact.org.
ASSOCIATION NOTES

WHAT’S NEW AT www.nasact.org?
The following new items have been posted on NASACT’s website:

• NSAA technical inquiries on the following topics at www.nasact.org/technical_inquiries (members only content):
  - Board Member Involvement in Exit Conferences
  - Food Stamp Fraud Investigations
  - Performance Audit: State Tax Revenue Department

• NASC technical inquiry on the following topic at www.nasact.org/technical_inquiries (members only content):
  - Payments to Foreign Vendors

NASACT SEEKS INPUT ON GASB EDs
NASACT is seeking input from members on the following GASB exposure drafts:

• Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions
  Response due to NASACT: Wednesday, July 30

• Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans
  Response due to NASACT: Wednesday, July 30

• Accounting and Financial Reporting for Pensions and Financial Reporting for Pension Plans That Are Not Administered through Trusts That Meet Specified Criteria, and Amendments to Certain Provisions of GASB Statements 67 and 68

Questions and comments about the EDs or NASACT’s responses may be directed to Sherri Rowland (srowland@nasact.org) or Kim O’Ryan (koryan@nasact.org).

2014 AUDITING IN THE STATES: NOW AVAILABLE
The 2014 edition of Auditing in the States: A Summary is now available at www.nasact.org/pubs. The data book is available free for members (must be logged in to view the file). Others wishing to purchase a copy should call Pat Hackney at (859) 276-1147.

CALL FOR RESOLUTIONS
Resolutions for consideration are currently being accepted for the following meetings:

• NSAA Business Meeting, August 11
• NASC Business Meeting, August 11
• NASACT Business Meeting, August 12

Ideas for resolutions may be submitted to Glenda Johnson at gjohnson@nasact.org.

UPCOMING INFORMATION SHARING CALLS

JULY
NSAA HR Information Sharing - July 30

GET INVOLVED!
For information on participating in any of these calls, contact NASACT’s headquarters office at (859) 276-1147.
JULY 2014 BOARD MEETING HIGHLIGHTS

The Governmental Accounting Standards Board held public meetings May 5 (by teleconference) and May 28–29, 2014, to discuss issues associated with its projects on Fair Value Measurement and Application, Postemployment Benefits, Leases, Fiduciary Responsibilities, and Tax Abatement Disclosures. This article addresses key decisions made by the Board during its deliberations on these topics. (For complete minutes of the Board meeting, visit the project pages devoted to each project on the GASB website.)

THE GASB’S OPEB PROPOSALS ARE NOW AVAILABLE ONLINE

The GASB recently published two proposed statements intended to significantly improve financial reporting by state and local governments of other postemployment benefits, such as retiree health insurance. The GASB also published a third exposure draft that would establish requirements for pensions and pension plans that are outside the scope of the pension standards the GASB released in 2012.

The three proposals, which were approved on May 28, are available to download at no charge on the GASB website.

1. The first exposure draft related to OPEB, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB Employer Exposure Draft), proposes guidance for reporting by governments that provide OPEB to their employees and for governments that finance OPEB for employees of other employers.

2. The second exposure draft related to OPEB, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB Plan Exposure Draft), addresses the reporting by the OPEB plans that administer those benefits.

3. The third exposure draft, Accounting and Financial Reporting for Pensions and Financial Reporting for Pension Plans That Are Not Administered through Trusts That Meet Specified Criteria, and Amendments to Certain Provisions of GASB Statements 67 and 68, would complete the pension standards by establishing requirements for those pensions and pension plans that are not administered through a trust meeting specified criteria.

To help users, preparers and auditors of financial statements familiarize themselves with the proposals, the GASB developed an OPEB web page that features new "plain-language" resources.

REGISTRATION OPEN FOR EDUCATIONAL WEBINAR ON OPEB PROPOSALS

Registration now is open for an upcoming GASB webinar on OPEB proposals.

STATE AUDITORS: PROVIDE YOUR INPUT!

Auditor Survey on the Effectiveness of Statement 34

The Governmental Accounting Standards Board is currently conducting pre-agenda research to inform its assessment of the effectiveness of Statement No. 34, Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments, and related standards. The objective of this research is to gather feedback on these broad questions:

1. What financial reporting model requirements related to management’s discussion and analysis, government-wide financial statements, fund financial statements, and budgetary comparison information are effective or ineffective in providing information that is essential for decision-making and that enhances the ability to assess a government’s accountability?

2. What concerns exist regarding the application of the standards?

3. How do the costs of applying the standards compare with the perceptions of the benefits of the resulting information?

The GASB has developed an online survey to gather feedback from auditors of governmental financial statements. The GASB would greatly appreciate you taking the time to complete the auditor survey, which can be accessed at www.gasb.org/GASB-reexam-survey-auditor.

It is anticipated that the survey will take longer than a typical GASB survey, given the magnitude of the requirements in Statement 34. You can, however, download a copy of the survey in its entirety to consider before entering your responses into the online version. The deadline for completing the survey is Friday, August 15, 2014.

Your input is vital to the GASB’s standards-setting process. If you have any questions, please feel free to contact Roberta Reese (rereese@gasb.org) or Lisa Parker (lparker@gasb.org).
NEWS FROM AROUND THE NATION

ALLIANCE TO TRANSFORM STATE GOVERNMENT OPERATIONS RELEASES REPORT


The report summarizes a March 28, 2014, "Summit on Transforming State Governments from the Inside Out," which was jointly sponsored by the seven associations that comprise the Alliance to Transform State Government Operations.

The Alliance's challenge during the March 28 summit was to identify entirely new paths for state operations. Four areas for potential transformation were identified by the Alliance prior to the one-day summit:

1. Human capital/workforce of the future.
2. Consolidation/optimization/rationalization.
3. Enterprise management.

Participants at the summit expressed eagerness to continue working together as an alliance on the four identified areas of transformation. They wanted to make sure the results of their work at the summit are shared with the members of their respective associations more broadly—starting with annual meetings and continuing with other activities such as educational webinars and special events.


GASB UPDATE continued from previous page


"Other Postemployment Benefits: A CPE Webinar for State and Local Government Financial Statement Preparers and Auditors" will take place on Wednesday, July 30, 2014, 1:00 to 2:40 p.m. EDT. Participants in the live broadcast (which is offered free of charge to those who pre-register) will be eligible for up to two hours of continuing professional education credit. (Please note that CPE credit is not available for group viewing of the live broadcast.)

ARCHIVED VERSION OF WEBINAR ON GASB’S FAIR VALUE PROPOSAL NOW AVAILABLE

An archived version of the educational webinar on the Board's recently-issued exposure draft Fair Value Measurement and Application is now available.

"Fair Value Measurement and Application: A CPE Webinar for State and Local Government Financial Statement Preparers and Auditors" took place on July 15, 2014. (Please note that CPE credit is not available for viewing the archived version.)

The webcast features GASB Research Manager Dean Mead, GASB Project Manager Randal Finden, and GASB Practice Fellow Deborah Beams discussing various aspects of the exposure draft.

The August 15 comment deadline on the ED Fair Value Measurement and Application is fast approaching. Share your views with the GASB by submitting a comment letter.

FAF NAMES TWO NEW MEMBERS TO THE GASAC

The Board of Trustees of the Financial Accounting Foundation recently announced the appointment of two new members to the Governmental Accounting Standards Advisory Council.

• Ms. Neria Douglass is the treasurer for the state of Maine and represents the Council of State Governments.

• Mr. Richard Larkin is a senior vice president and director of credit analysis for HJ Sims & Company, Inc. and represents the Securities Industry and Financial Markets Association.

The GASAC is responsible for advising the GASB on technical issues, project priorities, and other matters that affect standards setting for accounting and financial reporting by state and local governments. The new members, whose appointments are effective immediately, will serve terms that extend to December 31, 2015.
NEWS FROM AROUND THE NATION

AICPA RELEASES WHITE PAPERS ON AGENT MULTIPLE-EMPLOYER PLANS

On June 26, the American Institute of Certified Public Accountants released two interpretations pertaining to auditing agent multiple-employer pension plans. The interpretations are designed to help governmental pension plans, participating employers, and their auditors as they implement the new pension standards from the Governmental Accounting Standards Board.

The new interpretations apply to Statement on Auditing Standards No. 122, Statements on Auditing Standards: Clarification and Recodification, as amended, in the following two sections:

- Section 500, “Audit Evidence.”
- Section 805, “Special Considerations—Audits of Single Financial Statements and Specific Elements, Accounts, or Items of a Financial Statement.”

The interpretations can be found at www.aicpa.org/research/standards/auditattest/pages/recentainterpretations.aspx.

NASACT’s Pension Standards Implementation Work Group, chaired by Greg Griffin, state auditor of Georgia, and the National State Auditors Association’s Pension Audit Issues Work Group, chaired by Gerry Boaz from the Tennessee Comptroller of the Treasury, are closely monitoring these developments, as well as other GASB 67 and 68 issues.

To join NASACT’s work group or NSAA’s audit issues work group, call (859) 276-1147.

NASPO HIRES NEW EXECUTIVE DIRECTOR, RELEASES 2014 SURVEY OF STATE PROCUREMENT PRACTICES

DELAINE BENDER: EXECUTIVE DIRECTOR

The National Association of State Purchasing Officers recently announced that DeLaine Bender, CAE, has been hired as executive director. Ms. Bender comes to NASPO with more than 20 years of experience in association, event and communications management. Ms. Bender has been supporting NASPO through a leadership transition since December 2013 and has proved instrumental in working with the Board to develop a revised Strategic Plan that will elevate the association and poise NASPO for continued growth. She has instituted policies and procedures that have improved efficiencies and increased productivity.

SURVEY OF STATE PROCUREMENT PRACTICES

On July 17, NASPO released the 2014 survey of state procurement practices. The NASPO survey examines the current landscape of procurement practices among the states and offers insight on the various initiatives the states have implemented.

The 2014 survey summary report is free and available for download at naspo.org/SurveyTool/Survey/SurveySummary.aspx. To purchase a survey subscription, visit the NASPO shopping cart.

Questions may be directed to Elena Moreland, NASPO’s senior policy analyst, at emoreland@naspo.org or (859) 514-9169.

LOOKING FOR COST-EFFECTIVE TRAINING?
CHECK OUT NASACT’S TRAINING SEMINARS PROGRAM!

Through the Training Seminars Program, NASACT members can schedule specialized training seminars tailored to meet targeted staff training needs. Experienced consultants conduct the sessions, which can cover topics ranging from auditing and accounting to human resources and information technology.

An all-inclusive seminar fee covers consultant fees and expenses, as well as planning services provided by NASACT. The state hosting the training coordinates on-site logistics and provides CPE credit.

To find out more, contact Kathleen Young at (859) 276-1147 or kyoung@nasact.org.
**CALENDAR**

### 2014

- **August 10**  |  NASACT Executive Committee Meeting, Santa Fe, NM
- **August 9-13**  |  NASACT Annual Conference, Santa Fe, NM
- **August 27**  |  Webinar: Basic Accounting and Financial Audit Concepts for Non-Accounting Majors, 2:00 - 3:50 p.m.
- **September 30 - October 3**  |  NSAA IT Workshop & Conference, Grand Rapids, MI

### 2015

- **March 10**  |  NASACT Executive Committee Meeting, Richmond, VA
- **March 11-13**  |  NASC Annual Conference, Richmond, VA
- **April 14-16**  |  NASACT Middle Management Conference, Raleigh, NC
- **June 9-12**  |  NSAA Annual Conference, Little Rock, AR
- **August 23**  |  NASACT Executive Committee Meeting, Chicago, IL
- **August 22-26**  |  NASACT Annual Conference, Chicago, IL
- **September 22-25**  |  NSAA IT Workshop & Conference, Hartford, CT

**NASACT ANNOUNCES 2014–15 CORPORATE ASSOCIATES PROGRAM MEMBERS**

*BY DONNA MALOY, CONFERENCE MANAGER*

NASACT wishes to thank our 2014–15 Corporate Associates Program members. These corporate partners are a valuable part of our organization. They not only provide financial support to the organization, but also their expertise and experience. To find out more about any of our Corporate Associate Program members, visit www.nasact.org/caps.

**PLATINUM LEVEL**

Accenture
CGI
Deloitte
Oracle

**GOLD LEVEL**

Raytheon Cyber Products

**SILVER LEVEL**

The Bronner Group
Eide Bailly LLP
Infor
ISG (Information Services Group)
KPMG

**BRONZE LEVEL**

MasterCard
SAP
The Hackett Group
Visa
Workday

Questions about NASACT’s Corporate Associates Program may be directed to dmaloy@nasact.org.