LOOKING TO THE FUTURE: NEXT STEPS FOR NASACT

BY CALVIN McKELVOGUE, PRESIDENT OF NASACT, 2015-16

As NASACT turns a corner into its next century, it is exciting to look forward at the many roads leading to our future, each carved out by our innovative and diverse past presidents and members. Remembering our past and the legacy it provides is also something to reflect and build upon. Since Woodrow Wilson was President of the United States, NASACT members have been influencing states and their decision makers. NASACT would not be what it is today without their guidance and forethought, and without doubt, the continued excellence of the NASACT staff.

As we move forward, it is important to continue the momentum in planning for the next 100 years. I would like to offer a big Thank You! to the hosts of our last conference: Bill Holland, Leslie Geissler Munger and Mike Frerichs. It was enlightening to spend time with the 21 past presidents in attendance and experience a program that was packed with relevant information that was beneficial to all. However, in the end, I knew the conference was a success when I witnessed a dance floor full of auditors, comptrollers and treasurers dancing the night away.

This year, NASACT will review the strategic plan and establish goals for the future. One important item the Strategic Planning Committee will be charged with is to determine how NASACT will maintain the sustainability of travel assistance for our members. The travel assistance allows principals, who may not otherwise be able, to attend our conferences, which is a huge benefit to both NASACT and our members.

The middle management conference is an event I fully support and believe is an excellent opportunity for future leaders to network with individuals from other states, allowing for the exchange of knowledge and activities within different governments. As the Baby Boomer generation leaves the workforce, it is more important than ever to support and encourage more attendees of the middle management conference. They are the future members and leaders of NASACT.

NASACT continually works on and seeks input for various financial improvements such as:

(continued, next page)

CALVIN McKELVOGUE, CHIEF OPERATING OFFICER, IOWA STATE ACCOUNTING ENTERPRISE

Calvin McKelvogue was elected president of NASACT in August at the 2015 annual conference. He is past president of the National Association of State Comptrollers and is a past president of the Des Moines chapter of the Association of Government Accountants. McKelvogue is a recipient of the President’s Award from both NASACT (in 2014) and NASC (in 2012). He earned a bachelor’s degree from Drake University in accounting and is a certified government financial manager.
A MESSAGE FROM NASACT’S PRESIDENT  
continued from previous page

- Implementation of the new Uniform Grant Guidelines.
- Implementing and auditing GASB No. 68.
- Revision of the peer review process to incorporate technology.
- Assisting in the development of best practices for local government investment pools.
- Internal Revenue Service reporting requirements on the Affordable Care Act and related tax issues.
- Development of new electronic payment processes and transparency issues, including monitoring and participating in the implementation of the Digital Accountability and Transparency Act.

Much of this work is done through our various information sharing groups, which underlines the importance of participation by our member states. As we move forward into the next century, it is important we maintain our relationship with the Governmental Accounting Standards Board and continue to provide valuable information to them, from the viewpoints of both preparers and auditors.

As president, I am excited to work with so many capable and innovative individuals. I look forward to our collaborations as we create a road map to our future.

As you make plans, don’t forget to save the date for the next NASACT Annual Conference. Join us August 13-17, 2016, in Indianapolis, Indiana, where Paul Joyce, state examiner of Indiana, is arranging fantastic events for our next gathering.

INTERESTED IN JOINING A COMMITTEE?

President Calvin McKelvogue will be working in the next few weeks to establish NASACT’s 2015-16 committees. If you have not already indicated your interest and wish to serve on one of the committees listed below, email Glenda Johnson at gjohnson@nasact.org (committees are only open to NASACT members and members’ staff).

- Committee on Accounting, Reporting and Auditing (CARA)
- Financial Management and Intergovernmental Affairs Committee (FMIAC)
- Membership Development Committee
- Training and Professional Development Committee

NASACT SHARES KNOWLEDGE WITH CHINESE AUDIT DELEGATION

NASACT was recently asked by Kaplan University to teach a group of auditors from China. Executive Director R. Kinney Poynter traveled to Rockville, Maryland, to provide training on September 8-10. The session covered U.S. audit topics including:

- Purpose, definition and types of government audits.
- Code of ethics regarding audits.
- Independent nature of audits.
- Code of conduct/audit field operations
- Quality control procedures for audits.
- Auditing standards.

For additional information about NASACT’s international-related activities, call (859) 276-1147.
NEWS FROM WASHINGTON

COALITION SEEKS TO RESTORE A STABLE NAV FOR INSTITUTIONAL NON-GOVERNMENT MONEY MARKET FUNDS

A group of money market fund investor organizations recently established the Coalition to Support S.1802 with the goal of enacting bipartisan legislation to preserve the stable value money market fund (MMF). S.1802 was introduced on July 16, 2015, by Sens. Pat Toomey (R-PA), Joe Manchin (D-WV), Mike Crapo (R-ID) and Robert Menendez (D-NJ). Similar legislation is expected to be introduced in the House of Representatives on a bipartisan basis in the coming weeks.

The legislation would provide institutional non-government MMFs with the option to maintain a stable net asset value (NAV), notwithstanding amendments to Rule 2a-7 adopted by the U.S. Securities and Exchange Commission in July 2014, which require MMFs serving institutional investors to offer and redeem their shares on a floating NAV basis.

In 2013 and 2014, NASACT sent comment letters to the SEC raising concerns with various SEC proposals to change the fixed NAV of MMFs to a floating NAV. Such a change would negatively affect the ability of NASACT’s members to use money market funds as an efficient cash management tool. More importantly, it would also hamper the ability of state and local governments to attract investors for debt issued to meet a variety of constituent needs. In its comments, NASACT further noted that a floating NAV would place significant financial burdens on governments due to operational complexities and upfront costs to modify operations in order to comply with the changes.

Despite the significant concerns raised by state and local government officials, the SEC adopted amendments to Rule 2a-7 that established a compliance date of October 14, 2016, for stable value institutional prime money market funds and stable value institutional tax exempt money market funds to be offered only with a floating NAV, a price based upon estimates of the “market based” valuations of a fund’s underlying portfolio securities.

Upon implementation of the amended Rule 2a-7, state and local government investors desiring a stable NAV cash management vehicle will be limited to government MMFs and bank deposits. To prevent such an eventuality, the coalition is seeking to build political support for S.1802 as quickly as possible.

The coalition’s website states that it is comprised of state treasurers, universities, hospitals, state and local governments, businesses, not-for-profit trade associations and pension funds. It lists a number of state level organizations that support S. 1802, and is encouraging all organizations that rely on stable-share money market funds to finance capital and public works projects, manage their cash flow, and safely invest funds without jeopardizing liquidity needs to support the legislation.

NASACT is currently coordinating with other organizations representing public finance and financial management officials to determine an appropriate level of engagement and support for S.1802. In the meantime, members interested in learning more about the coalition and the legislation are encouraged to visit www.protectinvestorchoice.com.

NABL RELEASES PAPER ON DISCLOSURE POLICIES AND PROCEDURES

The National Association of Bond Lawyers has released a new report entitled Crafting Disclosure Policies, which provides NABL members the tools to advise issuers in developing their own written disclosure policies and procedures. The paper explores the functions and benefits (as well as risks) of written disclosure policies, the subjects that drafters should consider addressing, and practical considerations for drafting such policies. The paper also includes a summary and discussion of relevant enforcement actions by the U.S. Securities and Exchange Commission. While recognizing that disclosure policies and procedures must be tailored to an issuer’s individual circumstances, structure, and characteristics, the paper also includes an annotated statement of policies and procedures. According to NABL, the annotated statement is not intended to be a recommended policy for any issuer. In addition, NABL has added sample disclosure policies under the Securities Law and Disclosure Committee’s page on their website. These examples are provided to assist counsel in understanding what other practitioners may have recommended and what issuers have adopted in their specific circumstances.

The full policy paper can be found at https://www.nabl.org.
NEWS FROM WASHINGTON

2015 NASACT ELECTION PREVIEW

Below is a list of upcoming elections for NASACT member offices this November. There are two auditors and three treasurers up for election during this cycle, for a total of five seats. Departing incumbents are shown in italics. Current incumbents are shown in green.

Questions about 2015 elections for NASACT member offices may be directed to Neal Hutcko, policy analyst, in NASACT’s Washington office. Neal can be reached at nhutchko@nasact.org or (202) 624-5451.

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<th>STATE</th>
<th>AUDITOR</th>
<th>COMPTROLLER</th>
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<td>Kentucky</td>
<td>Adam Edelen (D) vs.</td>
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<td>Todd Hollenbach is term-limited.</td>
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<td>Mike Harmon (R), State Representative</td>
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<td>Rick Nelson (D), State Representative vs.</td>
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<td>Allison Ball (R), Attorney</td>
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<td>Jennifer Treadway (R), Attorney</td>
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<td>Mississippi</td>
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<td>Viola McFarland, Reform Party Candidate</td>
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<td>Joce Pritchett (D), Civil Engineer</td>
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MSRB SEeks TO TIGHTEN RULES ON MUNICIPAL ADVISOR GIFT-GIVING

The Municipal Securities Rulemaking Board has sought approval from the U.S. Securities and Exchange Commission to apply to municipal advisors the limitations on business-related gift-giving that currently apply to municipal securities dealers. The proposed amendments to MSRB Rule G-20 aim to address conflicts of interest that may arise from the giving of gifts or gratuities in connection with municipal advisory activities. The proposed amendments also would add a new provision to specifically prohibit both dealers and municipal advisors from seeking reimbursement for certain entertainment expenses from the proceeds of an offering of municipal securities.

The Dodd-Frank Wall Street Reform and Consumer Protection Act has charged the MSRB with developing a comprehensive regulatory framework for municipal advisors. In addition to the proposal on gift limitations, the MSRB has implemented new supervision and compliance requirements for municipal advisors and has proposed a core rule to establish standards of conduct, including fiduciary duties. The MSRB also plans to amend its existing rule on political contributions to address the potential for pay-to-play activities by municipal advisors. The full proposed rule change can be found at [www.msrb.org/~msrb/files/SEC-Filings/2015/MSRB-2015-09.ashx](www.msrb.org/~msrb/files/SEC-Filings/2015/MSRB-2015-09.ashx). On page 3.

GAO ISSUES INTERGOVERNMENTAL REPORT ON RENTAL HOUSING

The U.S. Government Accountability Office recently issued the report Affordable Rental Housing: Assistance is Provided by Federal, State, and Local Programs, but There Is Incomplete Information on Collective Performance. The report is the result of an intergovernmental collaboration between GAO, NASACT and the Association of Local Government Auditors. GAO partnered with 25 state and local audit offices to design an audit plan that six participating audit offices conducted on rental assistance to low-income households.

The National Association of State Comptrollers held a business meeting on August 24 in Chicago, Illinois, in conjunction with the 2015 NASACT Annual Conference. President John Reidhead, director of Utah's Division of Finance, welcomed everyone and led the meeting.

COMMITTEE REPORTS

Advisory Committee for State Comptrollers: Technical Activities and Functions
Steve Funck, deputy state comptroller of Oklahoma and member of the committee, reported that the committee held its first meeting in July to begin reviewing the questions for both the short- and long-term portions of the book. Microsoft OneDrive will be used to upload the tables for editing. This will allow users to see responses from other states while editing/entering their state's data. The survey will be made available to the members at the beginning of February 2016.

Committee on the Financial Plan
Tom White, state comptroller of Alabama and committee chair, reported that the 2015 NASC projected results of operation shows a positive projection. Much of this is due to the success of the 2015 NASC Annual Conference.

Committee on Outreach
Diane Langham, Mississippi's fiscal management director and committee chair, reported that NASC has the following new members:
- Louisiana: John McLean, interim director.
- Massachusetts: Thomas Shack, comptroller.
- Montana: Cody Pearce, state accountant.
- Nebraska: Jerry Broz, state accounting administrator.
- New Hampshire: Gerard Murphy, state comptroller.
- New Jersey: David Ridolfino, interim director, Office of Management and Budget.
- New Mexico: Ron Spilman, state controller and director, Department of Finance and Administration.
- West Virginia: Ross Taylor, finance director (returned to this role).
- Wisconsin: Jeff Anderson, acting state controller.

Site Committee
Brandon Woolf, state controller of Idaho and committee chair, reported that NASC's president will host the 2016 conference in Salt Lake City, Utah on March 16-18. The conference hotel is the Little America Hotel. Anna Maria Kiehl will be the host in March 2017 in Harrisburg, Pennsylvania.

Committee on Accounting and Financial Reporting
Kristopher Knight, director of Delaware's division of accounting and committee chair, reported that the CARA met on Sunday, August 23 and heard an update on activities of the Governmental Accounting Standards Board from Dave Vaudt, Jan Sylvis and David Bean from GASB. He also thanked everyone that responded to the exposure draft on external investment pools.

Program Committee
Cynthia Cloud, state auditor of Wyoming and committee member, reported that the committee will have its first conference call in October to begin planning the 2016 conference.

Middle Management Conference Committee
Rob Coleman, director of Texas fiscal management and committee co-chair, reported that the 2016 conference will be held in Austin, Texas, on April 12-14. The conference hotel is the Hilton Garden Inn and the room rate is $159 (plus tax) a night. The committee will have its first conference call in December to begin planning the conference.

Information Sharing Groups
Reports were also provided on activities of the following NASC groups:
- Electronic Payments (report provided by Lynne Bajema, state comptroller of Oklahoma and chair).
- State Government Payroll (report provided by Kathy Sheppard, deputy comptroller of Massachusetts, committee member).
- Travel & P-card (report provided by Clark Partridge, state comptroller of Arizona, committee member).

Next Meeting or More Information
The next scheduled NASC business meeting will occur in conjunction with the 2016 NASC Annual conference in Salt Lake City, Utah. Questions about the content of this article may be directed to Kim O’Ryan at koryan@nasact.org or (859) 276-1147.
The National State Auditors Association held a business meeting on August 24 in Chicago, Illinois, in conjunction with the 2015 NASACT Annual Conference. President Dianne Ray, state auditor of Colorado, welcomed everyone and led the meeting.

**COMMITTEE REPORTS**

**Audit Standards and Reporting**

Gerry Boaz, technical manager, Tennessee Office of the Comptroller of the Treasury, reported that the Governmental Accounting Standards Board has three exposure drafts out for comment: *Accounting and Financial Reporting for Certain Investment Pools*, *Accounting and Financial Reporting for Irrevocable Split-Interest Agreements* and *Blending Requirements for Certain Component Units*.

**Pension Audit Issues Work Group**

Mr. Boaz, who chairs the work group, provided the report. The group held its last call on August 6. To date, the group has met 16 times. He thanked everyone for allowing their staff to participate.

**Auditor Training**

Paula Kinnard, assistant legislative auditor of Arkansas and vice chair, reported that the 2016 Middle Management Conference will be held in Austin, Texas, on April 12-14. She encouraged everyone to send their staff to this worthwhile event.

**E-Government**

Sherri Rowland, association director, provided the report. The committee is finalizing planning for the 2015 IT Workshop and Conference, which will be held in Hartford, Connecticut, on September 22-25. The 2016 conference will be held in Phoenix; staff are currently negotiating to establish a conference hotel.

**Peer Review**

Tom Barnickel, legislative auditor of Maryland and chair, reported that the committee created two task forces in June: one to examine automating the peer review process and one on simplifying Appendix B of the *Peer Review Manual*. The task force on automating the process has meet twice. The task force on simplifying Appendix B has not yet met.

The committee has also revised Appendix A (the single audit checklist) for the American Institute of Certified Public Accountants’ Clarity Standards and for A-133 audit guidance. Appendix A is out to the committee for final approval.

**Performance Audit**

Daryl Purpera, Louisiana legislative auditor and chair, reported that the next information sharing call of the committee will be held on September 8. (This call was held as scheduled and focused on the topic of “how audit organizations can effectively communicate audit results.”)

**Single Audit**

Martha Mavredes, Virginia’s auditor of public accounts and chair, reported that the U.S. Census Bureau experienced a data breach that resulted in the temporary closing of the Federal Audit Clearinghouse. (The deadline has been extended to October 31 for all single audit reporting packages to be loaded for the deadlines that were missed due to the closure. No confidential data was taken during the breach, but everyone will be required to change their password when they next log in.)

The 2015 Compliance Supplement was recently made available on the U.S. Office of Management and Budget’s website. Also, the committee recently provided feedback on the revised SF-SAC form.

Lastly, she reported that the following paragraph related to Federal Financial Accountability and Transparency Act findings did not make it from the 2014 Compliance Supplement to the 2015 version (page 3-L-10):

> “The auditor is not required to consider audit findings or modifications of audit opinions based solely on Part 3L, steps 6 and 7 when performing the risk-based approach under OMB Circular A-133. For example, a material non-compliance, material weakness in internal control over compliance, or a modified opinion based solely on Part 3L, steps 6 and 7 in a previously issued audit report would not preclude a program from being low risk or an entity from qualifying as a low-risk auditee in the two subsequent year audits.”

Assuming that a Type A major program has no other findings in 2014, this would mean that a 2014 FFATA finding for a Type A program will need to be considered in the auditor’s risk assessment for 2015, which may result in the auditor testing the same program again as a major program in 2015.

**Resolutions**

Debbie Davenport, auditor general of Arizona and chair, put forward two resolutions for consideration and approval by members:

(continued, next page)
ASSOCIATION NOTES

GASB SEeks INPUT ON GAAP-RELATED ACTIVITIES

The Governmental Accounting Standards Board has invited members of NASACT to participate in an important survey regarding the activities completed when preparing and publishing audited annual financial reports in conformity with generally accepted accounting principles. The information collected will be highly valuable to the GASB in evaluating the costs and benefits associated with complying with GAAP and the effect of the standards on the timeliness of issuing GAAP financial reports. This will be particularly important as the GASB reviews the standards related to the financial reporting model, including Statement 34.

The GASB understands that this is a very significant request in light of the demands of your position and your available resources, particularly during the period in which you are preparing your financial statements. For this reason, the GASB has provided a longer-than-normal response period. The survey may be download at http://bit.ly/1Kr8cQS. The deadline for completing the survey is December 15, 2015.

Also, to assist states in completing the survey, GASB staff will be available to answer questions throughout the survey period. The staff will be conducting two telephone conferences to provide an overview of the survey and answer questions — on Wednesday, September 30, at 10:00 a.m. EDT and Thursday, October 8, at 4:00 p.m. EDT. Recordings of the teleconferences will subsequently be available on the GASB website at www.gasb.org.

DOWNLOAD THE SURVEY & SIGN UP FOR A TELECONFERENCE — You may download the survey or sign up for one of two available teleconferences to answer questions at http://bit.ly/1Kr8cQS.

NSAA BUSINESS MEETING RECAP continued

1. Recognizing Paul Townsend, legislative auditor of Nevada, who will retire at the end of the year.
2. Recognizing William G. Holland, auditor general of Illinois, who will retire at the end of the year.

The resolutions were unanimously approved by NSAA’s members.

Time and Place

Ms. Rowland reported that Stacey Pickering, state auditor of Mississippi, will have the right of first refusal to host the 2017 NSAA Annual Conference.

Program Committee

Ms. Ray, who will be hosting the 2016 NSAA Annual Conference in Avon, Colorado, on June 13-16, invited everyone to attend.

Excellence in Accountability Awards Program

On behalf of Greg Hook, deputy legislative auditor of Maryland and chair, Ms. Rowland provided an overview of a proposed change to NSAA’s Excellence in Accountability Awards Program. For the past several years, the awards committee has received an overwhelming number of submissions in the large performance audit category. As a result, volunteer judges are committing to a daunting task, and fewer people are willing to invest such a large amount of time as a judge. To eliminate this issue, the committee recommends limiting the number of performance audit submissions allowed per office to one. After all entries are received, the committee will logically divide the submissions into two categories—large and small. There are no proposed changes to the special projects and forensic report categories. This proposal was unanimously approved by the members.

Next Meeting or More Information

The next scheduled NSAA business meeting will occur in conjunction with the 2016 NSAA Annual conference in Avon, Colorado. Questions about this article may be directed to Sherri Rowland at srowland@nasact.org or (859) 276-1147.

VIEW ALL NSAA EXCELLENCE IN ACCOUNTABILITY AWARD WINNERS — Winners of NSAA’s Excellence in Accountability Awards since the program’s inception in 2004 can be found at www.nasact.org/awards.
NEWS FROM AROUND THE NATION

NASACT ANNOUNCES WEBINAR: HIGH-IMPACT AUDITS AND REPORTS

HIGH-IMPACT AUDITS AND REPORTS: NSAA’S 2015 EXCELLENCE IN ACCOUNTABILITY AWARD WINNERS
Thursday, October 15
2:00 - 3:50 p.m. Eastern

Each year the National State Auditors Association recognizes outstanding performance audit report(s), forensic report(s), and special project(s) through its Excellence in Accountability Awards Program. This webinar will feature an overview of the 2015 winning entries. This year’s winners are:

1. **Performance Audit (Large): Temporary Assistance for Needy Families**, Oregon Audits Division
2. **Performance Audit (Small): Department of Health and Human Services NCTracks (MMIS Replacement) – Pre-Implementation**, North Carolina Office of the State Auditor
3. **Special Project: Guide to State Audits**, Tennessee Division of State Audits
4. **Forensic Report: New Orleans Traffic Court**, Louisiana Legislative Auditor

Cost: $299 for groups (unlimited attendance) and $50 for individuals.
- Use promo code INDWEB to receive the discounted individual rate of $50.

CPE: 2 credits will be available.

MORE INFORMATION

Questions about NASACT’s webinars may be directed to Anna Peniston (apeniston@nasact.org) or Pat Hackney (phackney@nasact.org). Anna and Pat may also be reached at (859) 276-1147.

Registration is available now at www.nasact.org.

ARCHIVED WEBINARS: FREE TO MEMBERS!

NASACT’s webinars are offered in conjunction with the Association of Government Accountants and the Association of Local Government Auditors. Archived webinars that are over 180 days old are available free of charge for members. To see the list of available free webinars, go to www.nasact.org/webinar_recordings (members only content—you must be logged in to view the webinars).

NFMA RELEASES NEW DISCLOSURES REPORT

The National Federation of Municipal Analysts recently released the final version of its *Recommended Best Practices in Disclosure for State Government General Obligation and Appropriation Debt* (State GO RBP). This paper is the first of a two-part update of the NFMA’s December 2001 *Recommended Best Practices in General Obligation and Tax-Supported Debt* (2001 RBP), which addressed all general obligation debt. This RBP incorporates and builds upon the *Voluntary Interim Financial Reporting: Best Practices for State Governments* approved by NASACT in 2014.

According to Jennifer Johnston, NFMA Chair:

“Given the changes in the market over the past decade, it was time to revisit disclosure at both the state and local level for general obligation and tax-backed bonds. We wanted to acknowledge the improvements in disclosure that have occurred over this period and incorporate the areas where we need to put more focus.”

In light of the scope of the project and length of the RBP, the NFMA provided a 120-day comment period, during which market participants and the public were given the opportunity to review and submit comments on the paper.

The final paper may be found at www.nfma.org. The NFMA plans to follow the State GO RBP with RBPs addressing local GO bonds and dedicated tax bonds. The NFMA has written RBPs and white papers on over 20 different sectors and topics in the municipal bond market.

To view all of the NFMA’s RBPs and white papers, go to www.nfma.org and select “Disclosure Guidelines” under “Publications.”
ASOCIATION NOTES

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

• NASACT’s response to the Governmental Accounting Standards Board on the exposure draft Accounting and Financial Reporting for Irrevocable Split-Interest Agreements (www.nasact.org/gasb)

• Technical inquiries from the National Association of State Comptrollers on the following topics (www.nasact.org/technical_inquiries - must be logged in as a member):
  – Expenditures Without Encumbrances
  – CAFR Completion Dates for FY 2010 through FY 2014 (www.nasact.org/cafr_completion)

NSAA UPDATES APPENDIX A OF THE PEER REVIEW MANUAL
Appendix A of Section IV of the Peer Review Manual has been updated for the AICPA’s Clarity Standards and the AICPA’s “Government Auditing Standards and Single Audit” audit guide. Note: This revision does NOT include changes for the Uniform Grant Guidance.

The revised Appendix A is included in the most recent Peer Review Manual posted on NASACT’s website at www.nasact.org/peer_review. You must be logged in to the website to access the manual.

NASACT RELEASES COMMEMORATIVE BOOK: CELEBRATING 100 YEARS
At the recent one-hundredth annual conference of the association, NASACT released a commemorative book. The book outlines NASACT’s history over the past 100 years, including hot topics from each year, past conference locations, past presidents of the association and more.

A copy of the book was offered to each conference attendee and also mailed to all members in good standing who were not able to attend the conference.

A PDF file of the publication is available for download at www.nasact.org/history.

UPCOMING INFORMATION SHARING CALLS

OCTOBER
NASC Electronic Payments Information Sharing – October 20
NASACT Pension Work Group – October 22
NSAA HR Information Sharing – October 28

NOVEMBER
NASC Payroll Information Sharing – November 18
NASC Travel & P-Card Information Sharing – November 25

GET INVOLVED!
For information on participating in any of these calls, contact NASACT’s headquarters office at (859) 276-1147.
**CALENDAR**

**2015**

October 15 | Webinar: High-Impact Audits and Reports: NSAA’s 2015 Excellence in Accountability Award Winners

**2016**

March 16-18 | NASC Annual Conference, Salt Lake City, UT
April 12-14 | NASACT Middle Management Conference, Austin, TX
June 13-16 | NSAA Annual Conference, Avon, CO
August 13-17 | NASACT Annual Conference, Indianapolis, IN
September 20-23 | NSAA IT Workshop & Conference, Phoenix, AZ

**AFFORDABLE TRAINING OPTIONS**

BY DONNA MALOY, CONFERENCE MANAGER

**TRAINING SEMINARS**

NASACT’s Training Seminars Program will bring training to you. We have a wide range of qualified presenters who cover topics such as interviewing techniques, Governmental Accounting Standards Board updates, internal controls, fraud and much more. If one of our standard training packages isn’t quite right for your needs, we are happy to customize training specifically for you. To find out more information about NASACT’s Training Seminars Program, contact Anna Peniston at apeniston@nasact.org.

**WEBINARS**

NASACT’s webinars are another avenue for high-quality, affordable training. NASACT schedules on average four webinars per year. For one registration fee, an office can host an unlimited number of participants. This is an extremely cost-effective way to offer training and CPE to staff in your office without requiring travel.

**Next Webinar**

- **High Impact Audits and Reports: NSAA’s 2015 Excellence in Accountability Award Winners**, October 15, 2015, 2:00 – 3:50 p.m. Eastern time

Registration is now available at www.nasact.org!

If you have a topic that you would like to see us cover in a webinar, please contact Kinney Poynter at kpoyneter@nasact.org.