



# IPA CONFERENCE

**September 14, 2022**

**Ohio Auditor of State**

Virtual Training

6.9 Yellowbook CPE Hours

# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## **2022 IPA Conference** **Wednesday, September 14, 2022** **Agenda and Course Descriptions** *\*Information subject to change\**

### *Federal Update*

Presenter: Teresa Hicks, Ohio Auditor of State  
Description: Update of the happenings in the federal funding world and changes coming in the 2022 OMB Compliance Supplement.

### *2022 Ohio Compliance Supplement Update*

Presenter: Kelly Berger-Davis, Ohio Auditor of State  
Description: The Auditor of State's Ohio Compliance Supplement contains certain laws and regulations which are of considerable public interest, or are of the type auditors generally consider direct and material. This session will cover the most significant edits to the 2022 Ohio Compliance Supplement.

### *GASB Update*

Presenter: Tracie McCreary, Ohio Auditor of State  
Description: This session will focus primarily on GASB 87, "Leases" and GASB 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans".

### *Professional Ethics: Conduct Beyond Reproach*

Presenters: Laura Hay, The Ohio Society of CPAs  
Description: Trusted finance professionals must be able to identify, evaluate and address an action or situation that threatens the core values of the profession: integrity, objectivity, and due care. However, when it comes to making the best decision, there's not always one perfect right answer for every situation. Professional ethics is about looking at several solutions and choosing the best path. Learn why we are "it" in partnering with all types of organizations in building cultures of ethics.

*Confessions of Fraudsters*

Presenter: Diane Bouza & Jonathan Wagner, Ohio Auditor of State

Description: This session will cover examples of fraudsters, giving an overview of the schemes they used, examples of how the schemes were perpetrated, and the consequences each fraudster received.

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**Agenda**

Start Time	End Time	Topic	Speaker
8:30 AM	9:00 AM	Opening Remarks	Training & Bob Hinkle
9:00 AM	10:15 AM	Federal Update	Teresa Hicks
10:15 AM	10:30 AM	<b>Morning Break</b>	
10:30 AM	11:45 AM	2022 OCS Update	Kelly Berger-Davis, CFAE
11:45 AM	12:45 PM	<b>Lunch</b>	
12:45 PM	2:00 PM	GASB Update	Tracie McCreary, LGS
2:00 PM	2:15 AM	<b>Afternoon Break</b>	
2:15 PM	3:15 PM	Professional Ethics: Conduct Beyond Reproach	Laura Hay, OSCPA
3:15 PM	4:15 PM	Confessions of Fraudsters	Jon Wagner & Diane Bouza, SIU
4:15 PM	4:30 PM	Closing Remarks	Training