

2023



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2023 AICPA Regulatory Ethics Update



The Professional Ethics Executive Committee (PEEC) of the AICPA has been very busy issuing new and updating existing ethics rules. This course will provide an overview of recently issued and soon to be effective ethics rules that CPAs in both industry and public accounting need to know to be compliant.

2 Credits

Level:

- Update

Field(s) of Study:

- Ethics (Reg) 2.0

Prerequisites:

- Prior experience with the AICPA Code of Professional Conduct

Facilitator:

- Melisa F. Galasso, CPA

Ideal for CPAs in public practice

Learning Objectives:

- Recall the impact of interpretations issued by PEEC
- Identify changes to the independence standards

Accounting & Auditing for ESG



Environmental, Social and Governance (ESG) has become a hot topic among standard setters. This session will look at the work of the FASB, GASB, and AICPA in the areas of ESG. We'll also look at the types of engagements CPAs can provide to entities who want assurance around their ESG reporting.

Learning Objectives:

- Identify types of engagements CPAs can perform on ESG related items
- Describe current projects of accounting standard setters

1 Credit

Level:

- Basic

Field(s) of Study:

- Auditing 1.0

Prerequisites:

- None

Facilitator:

- Melisa F. Galasso, CPA

Ideal for those interested in learning more about ESG reporting

Accounting & Auditing Update



4 Credits

Level:

- Update

Field(s) of Study:

- Accounting 2.0
- Auditing 2.0

Prerequisites:

- Prior experience with GAAP or GAAS

Facilitator:

- Melisa F. Galasso, CPA

Ideal for CPAs in public practice or industry

The course will start off with a look at the Accounting Standard Updates (ASUs) issued by the FASB that will be effective in 2023. We'll also review late breaking changes to the lease standard that may impact common control entities. We'll then turn our attention from accounting to auditing where we will cover the key SASes effective this year including new standards around auditing accounting estimates and risk assessment. This course focuses on what you need to know this year to be ready for 2023 year end financial reporting and audits.

Learning Objectives:

- Recognize changes to financial reporting effective in 2023
- Recall the definition of a lease under Topic 842
- Identify changes to the requirements for audit evidence

Accounting & Auditing Update for Small Businesses



4 Credits

Level:

- Update

Field(s) of Study:

- Accounting 2.0
- Auditing 2.0

Prerequisites:

- Prior experience with GAAP or GAAS

Facilitator:

- Melisa F. Galasso, CPA

Ideal for accountants in public practice or industry

For many small businesses, the standards issued by the FASB may have little to no effect as they impact topics that do not reflect the type of transactions that these entities most frequently experience. This class will focus on the Accounting Standards Updates (ASUs) that are most likely to impact small businesses with a focus on ASUs initiated by the Private Company Council (PCC). We'll then look at alternative reporting options to GAAP including FRF for SMEs and IFRS for SMEs for entities who don't necessarily need to prepare GAAP financial statements but want to use accrual accounting. Finally, we will transition to audit standards that small business auditors will need to implement this year, including changes to auditing accounting estimates and risk assessment.

Learning Objectives:

- Recall ASUs impacting small businesses
- Identify the impact of SAS 143 on audit engagements
- Identify the changes to risk assessment as a result of SAS 145
- Identify reporting options for small entities other than GAAP

Addressing Common Documentation Deficiencies



The Enhancing Audit Quality Initiative has identified inadequate or nonexistent audit documentation as one of the most significant issues facing the profession. Over half of the engagements reviewed by the AICPA did not meet the requirements of AU-C 230. This course will look at common misconceptions related to audit documentation and help attendees address these deficiencies with efficient and effective best practices.

2 Credits

Level:

- Intermediate

Field(s) of Study:

- Auditing 2.0

Prerequisites:

- Prior experience with GAAS

Facilitator:

- Melisa F. Galasso, CPA

Ideal for accountants in public practice

Learning Objectives:

- Describe the minimum documentation requirements from AU-C 230
- Recall common work paper deficiencies identified by the AICPA

Annual Update for Accountants & Auditors



8 Credits

Level:

- Update

Field(s) of Study:

- Accounting 4.0
- Auditing 4.0

Prerequisites:

- Prior experience with GAAP or GAAS

Facilitator:

- Melisa F. Galasso, CPA

Ideal for accountants in public practice and industry

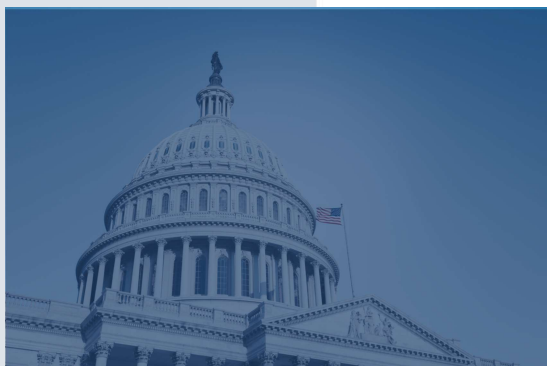
This course will start with the Accounting Standard Updates effective in 2023 for public entities, private entities, and nonprofits. We'll also review major changes to common control lease arrangements issued early in 2023. We'll then switch our attention to the items coming down the pike, including a look at the projects identified by the FASB's Invitation to Comment: Agenda Consultation. Then we will switch gears, switching to the audit side of the house. We'll review the impact of the changes to auditing estimates, risk assessment, noncompliance with laws and regulations (NOCLAR), as well as the changes coming down the pike for quality management. This course will keep auditors up to date on the work of the ASB.

Learning Objectives:

- Recall the impact of recently issued ASUs on financial reporting
- Describe the impact of recent SASes on audit engagements

This course is a combination of What's Going on at the FASB and the Audit and Attestation Update. Credit cannot be earned for both the original 4-credit courses and the 8-credit compilation.

Annual Update for Governmental Accountants & Auditors



8 Credits

Level:

- Update

Field(s) of Study:

- Accounting (Gov.) 4.0
- Auditing (Gov.) 4.0

Prerequisites:

- Prior experience with governmental accounting and auditing

Facilitator:

- Melisa F. Galasso, CPA

Ideal for practitioners with governmental clients and those working for governmental entities

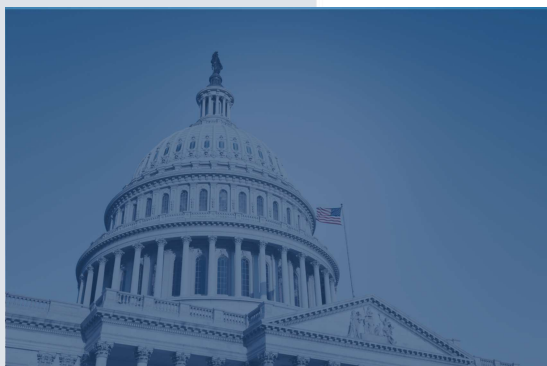
This course begins with a look at the GASB standards effective this year, including GASB 94, *Public Private Partnerships* and GASB 96, *Subscription Based IT Arrangements*. We'll include practical application of the topics in the form of case studies. We'll then switch gears to review the GASB standards coming down the pike, including major projects of the GASB. When considering the audit side of the house, Yellow Book and Single Audit engagements are considered must-select engagements for Peer Review. This course will cover the Yellow Book independence requirements which are required any time an auditor performs a Yellow Book or Single Audit even when the engagement is for a for-profit entity. We'll also review the new alternative engagements that have been created by various federal agencies to provide alternatives to Single Audits including SVOG, CSLFRF and PRF engagements. We'll close with a look at the key changes in the 2023 Compliance Supplement and the COVID deficiencies identified by the federal agencies and peer reviewers.

Learning Objectives:

- Recall the impact of recent GASB standards on financial reporting
- Identify engagement alternatives to Single Audits
- List independence requirements of Yellow Book

This course is a combination of What's Going on at the GASB and the Governmental Auditing Update. Credit cannot be earned for both the original 4-credit courses and the 8-credit compilation.

Annual Update for Governments and Not-for-Profits



8 Credits

Level:

- Update

Field(s) of Study:

- Accounting (Gov.) 4.0
- Auditing (Gov.) 4.0

Prerequisites:

- Prior experience with financial reporting or auditing of nonprofit and governmental entities

Facilitator:

- Melisa F. Galasso, CPA

Ideal for practitioners and members in industry responsible for accounting & financial reporting for nonprofit or governmental entities

We kick off this course with a look at the GASB standards that are effective this year with a deeper dive into GASB 94, *Public Private Partnerships* and GASB 96, *Subscription Based IT Arrangements*. We'll also look at smaller standards that are also effective for 2023 year ends. We then move to the NFP side of the house with a look at the Accounting Standard Updates issued by the FASB that impacts nonprofit entities. Following that, we review the work of the Not-for-Profit Advisory Committee (NAC) and the projects they advise the FASB on. After the break, we will conduct a deeper dive into Yellow Book and Single Audit engagements. This course will cover the Yellow Book independence requirements which are required any time an auditor performs a Yellow Book or Single Audit even when the engagement is for a for-profit entity. We'll also review the new alternative engagements that have been created by various federal agencies to provide alternatives to Single Audits including SVOG, CSLFRF, and PRF engagements. The course closes with a look at the significant changes in the 2023 Compliance Supplement and the COVID deficiencies identified by the federal agencies and peer reviewers.

Learning Objectives:

- Recall changes to nonprofit and governmental accounting standards
- Identify key issues in governmental auditing

This course is a combination of What's Going on at the GASB, Not-for-Profit GAAP Update, and Governmental GAAP Update. Credit cannot be earned for both the original courses and the 8-credit compilation.

Annual Update for Not-for-Profit Accountants & Auditors



8 Credits

Level:

- Update

Field(s) of Study:

- Accounting (Gov.) 4.0
- Auditing (Gov.) 4.0

Prerequisites:

- Prior experience with financial reporting or auditing of nonprofit entities

Facilitator:

- Melisa F. Galasso, CPA

Ideal for practitioners who audit nonprofits as well as those with financial reporting roles within nonprofit organizations

The Not-for-Profit Advisory Committee (NAC) has been meeting with FASB to discuss the impact of various standards on the nonprofit community. We'll look at the work of the NAC and the impact they've had. We'll then transition to the Accounting Standards Updates (ASUs) issued by the FASB that impact nonprofit entities. We'll do a deep dive into the leases standard, which for many nonprofits is effective this fiscal year. We then look at common deficiencies found in grant accounting. Once we've wrapped up the accounting update, the course shifts to the audit side of the house with a look at what's going on at the AICPA. The AICPA's Auditing Standards Board has issued numerous standards that are effective in 2023. We'll review the impact of the changes to auditing estimates, risk assessment, noncompliance with laws and regulations (NOCLAR), as well as the changes coming down the pike for quality management. This course will keep auditors up to date on the work of the ASB.

Learning Objectives:

- Recall changes to financial reporting for nonprofits
- Describe the impact of audit changes on nonprofit audit engagements

This course is a combination of Not-for-Profit Accounting Update and , Audit & Attestation Update. Credit cannot be earned for both the original courses and the 8-credit compilation.

Assessing Independence Under the New Yellow Book



Individuals who work in a governmental environment have many rules of ethics that must be followed. The Government Accountability Office (GAO) issues Yellow Book providing rules related to ethics and independence, which received a significant update in 2018. We'll review some of the key elements of ethics relevant to governmental entities and auditors to prevent independence noncompliance.

1 Credit

Level:

- Basic

Field(s) of Study:

- Ethics (Reg.) 1.0

Prerequisites:

- None

Facilitator:

- Melisa F. Galasso, CPA

Ideal for practitioners in public practice that serve governmental and nonprofit entities

Learning Objectives:

- Recall safeguards that can be used to reduce threats to an acceptable level
- Identify threats to independence

Attestation Update: SSAE 19-22



The Auditing Standards Board (ASB) has completed its update of the three engagement types in the SSAEs. In this course, we will review the changes to the examination, review, and agreed-upon procedures standard to provide you with an understanding of the changes to performance and reporting requirements.

Learning Objectives:

- Identify changes to the performance requirements for attestation standards
- Recall changes to reporting requirements

1 Credit

Level:

- Update

Field(s) of Study:

- Auditing 1.0

Prerequisites:

- Prior experience with attestation standards

Facilitator:

- Melisa F. Galasso, CPA

Ideal for accountants in public practice

Audit & Attest Update: What's Going on at the AICPA



The AICPA's Auditing Standards Board has issued numerous standards that are effective in 2023. We'll review the impact of the changes to auditing estimates, risk assessment, noncompliance with laws and regulations (NOCLAR), as well as the changes coming down the pike for quality management. This course will keep auditors up to date on the work of the ASB.

4 Credits

Level:

- Update

Field(s) of Study:

- Auditing 4.0

Prerequisites:

- Prior experience with GAAS

Facilitator:

- Melisa F. Galasso, CPA

Ideal for accountants in public practice

Learning Objectives:

- Identify the impact of SAS 143 on audit engagements
- Identify the changes to risk assessment as a result of SAS 145
- Recall the core elements of quality management
- Recall the new inquiries required by SAS 147
- Recall the changes to group audits

This course is also available as part of the 8-credit Annual Update for Accountants & Auditors and the 8-credit Annual Update for Not-for-Profit Accountants & Auditors.

Benefits and Best Practices for Telework



Prior to the COVID-19 pandemic, telework in state and local government was not often embraced as a form of employment. As the pandemic continues, governments are beginning to experience the benefits of remote work and are reevaluating hiring practices to offer more telework and hybrid work options, not simply as a result of an emergency.

This course will review various telework options and best practices for success.

2 Credits

Level:

- Basic

Field(s) of Study:

- Business Management & Organization 2.0

Prerequisites:

- None

Facilitator:

- Jaclyn Veno, CPA

Ideal for those working for governmental entities, especially those with supervisory responsibilities

Learning Objectives:

- Identify best practices in telework flexibilities
- Recognize the differences between telework and remote work

Common Deficiencies in SSARS Engagement



Preparation, compilation and review engagements continue to be a hot topic for peer review despite SSARS 21 having been around for nearly a decade. This course will concentrate on the most common peer review findings with a focus on how to comply in an efficient but practical perspective. This course will discuss the root cause of noncompliance so that overall engagement quality increases.

4 Credits

Level:

- Intermediate

Field(s) of Study:

- Auditing 4.0

Prerequisites:

- Prior experience with compilation and review engagements

Facilitator:

- Melisa F. Galasso, CPA

Ideal for accountants in public practice

Learning Objectives:

- Describe common deficiencies identified in peer review
- Identify methods to improve quality
- Recognize root causes of noncompliance

Common Yellow Book & Single Audit Deficiencies



4 Credits

Level:

- Intermediate

Field(s) of Study:

- Auditing (Gov.) 4.0

Prerequisites:

- Prior experience with governmental accounting

Facilitator:

- Melisa F. Galasso, CPA

Ideal for accountants in public practice who serve governmental and nonprofit entities

Yellow Book and Single Audit engagements are considered must-select engagements for peer review. This course will review the common deficiencies noted by peer reviewers and federal agencies. We'll focus on the requirements of Yellow Book independence, CPE, and reporting. We will also review deficiencies related to internal controls over compliance, compliance testing, and major program determination for Single Audits. We'll close the course with a look at the deficiencies often identified in COVID-related funds.

Learning Objectives:

- Identify common deficiencies in Yellow Book Engagements
- Recall the independence requirements in Yellow Book
- Identify common single audit deficiencies
- Recall common deficiencies found related to COVID-19 funding

Consideration of Fraud



AU-C 240, Consideration of Fraud in a Financial Statement Audit, (formerly SAS 99) provides auditors with guidance on the consideration of fraud when a financial statement audit is conducted and is effective for audits of financial statements. This course will help auditors understand their responsibilities for detecting fraud as well as the audit procedures for responding to the fraud risk analysis.

2 Credits

Level:

- Basic

Field(s) of Study:

- Auditing 2.0

Prerequisites:

- None

Facilitator:

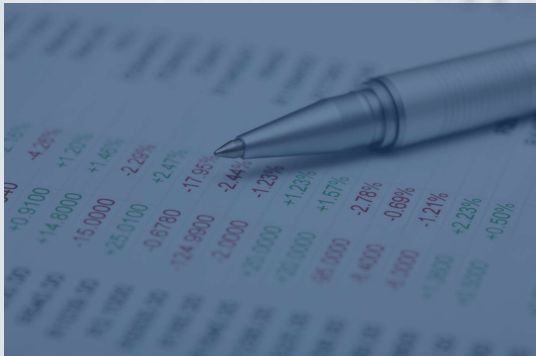
- Melisa F. Galasso, CPA

Ideal for accountants in public practice

Learning Objectives:

- Define fraud
- Describe audit procedures required to respond to fraud risk

Deep Dive into Common Auditing Deficiencies



This course will review common deficiencies identified by the AICPA and state boards of accountancy. It features discussion on a variety of topics, including auditing estimates, internal controls deficiencies, documentation deficiencies, and risk assessment. We will review the areas of concern, the profession's response to these deficiencies including SASes 143 and 145, and how you can overcome them by employing best practices.

4 Credits

Level:

- Intermediate

Field(s) of Study:

- Auditing 4.0

Prerequisites:

- Prior experience with GAAS

Facilitator:

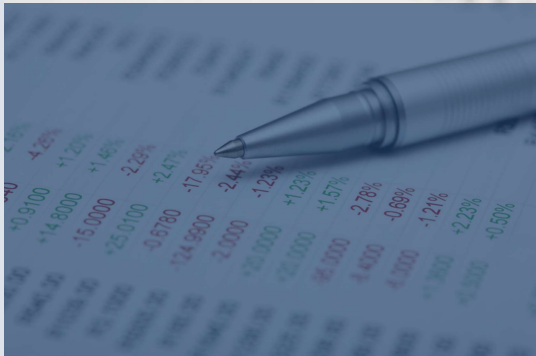
- Melisa F. Galasso, CPA

Ideal for accountants in public practice

Learning Objectives:

- Describe common audit deficiencies
- Properly perform risk assessment and documentation
- Recall best practices for auditing estimates
- Recognize changes to auditing standards for estimates and risk assessment

Deep Dive Into Quality Management



2 Credits

Level:

- Update

Field(s) of Study:

- Auditing 2.0

Prerequisites:

- Prior experience with quality control

Facilitator:

- Melisa F. Galasso, CPA

Ideal for accountants in public practice

Quality management will have a big impact on CPA firms. This course will cover both SQMS 1 and 2 as well as the related engagement level standards (SAS 146 and SSARS 26). The new standards will require a risk-based approach to quality management as well as the documentation of an information & communication process. SQMS 1 is required to be implemented at all accounting firms by December 15, 2025 but due to the size of the effort, firms should start their implementation process ASAP. SQMS 2 covers the appointment and eligibility of the engagement quality reviewer and the performance of the reviews. SAS 146 addresses the specific responsibilities of the auditor regarding quality management at the engagement level for an audit of financial statements and the related responsibilities of the engagement partner. SSARS 26 amends AR-C Sections to be consistent with these new standards. This two hour class will provide a deep dive into what you need to know to start your implementation process!

Learning Objectives:

- Recall the components of quality management under SQMS 1
- Describe the objective of an engagement quality review under SQMS 2.
- Identify the specific responsibilities of the auditor regarding quality management under SAS 146.
- Recall the responsibilities of the engagement partner in SSARS engagements.

Ethical Theories: The Broad Principles of Normative Ethics



2 Credits

Level:

- Basic

Field(s) of Study:

- Ethics (Behavioral) 2.0

Prerequisites:

- None

Facilitator:

- Karl J. Ahlrichs, SHRM-SCP, SPHR, CSP

Ideal for CPAs in public practice and industry

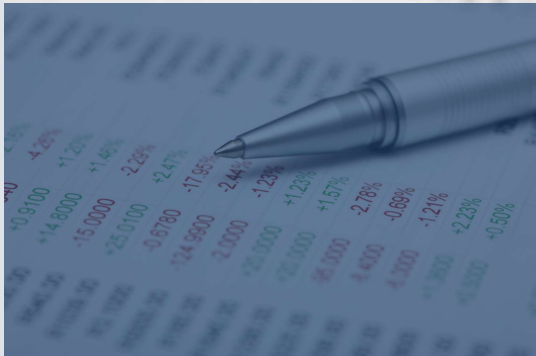
Normative Ethics, sometimes called moral theory, is one of three branches of the *Philosophical Tree of Ethics*. Unlike, metaethics and applied ethics, normative ethics takes on a more practical approach by assuming a single standard on how one ought to act.

This course will briefly review the three types of ethical theories and broadly cover the strategies of normative ethics in business.

Learning Objectives:

- Define normative ethics
- Recall the three normative ethical theories

Financial Statement Fraud



One of the three major forms of occupational fraud, along with corruption and asset misappropriation, is financial statement fraud.

From improper asset valuation to fictitious revenues, this course will review financial statement fraud red flags and examine real-life examples.

2 Credits

Level:

- Basic

Field(s) of Study:

- Auditing 2.0

Prerequisites:

- None

Facilitator:

- Jaclyn Veno, CPA

Ideal for governmental auditors, practitioners, and members in industry responsible for accounting and financial reporting

Learning Objectives:

- Identify trends in financial statement fraud
- Recall examples of financial statement fraud schemes
- Describe audit procedures required to respond to fraud risk

GASB 87: Are You Ready?



1.5 Credits

Level:

- Basic

Field(s) of Study:

- Accounting (Gov.) 1.5

Prerequisites:

- None

Facilitator:

- Melisa F. Galasso, CPA

Ideal for practitioners and members in industry responsible for accounting and financial reporting for governmental entities

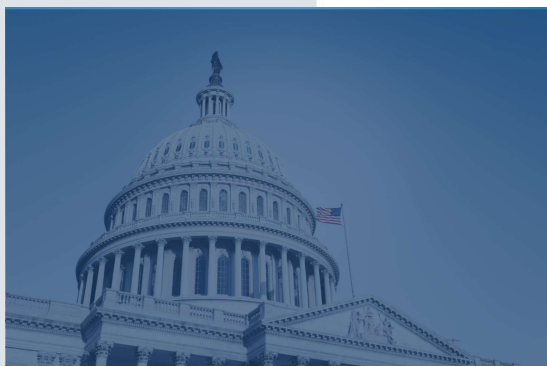
Government leases are getting an overhaul. GASB Statement 87 was issued in 2017 and provides an update on the proper accounting for leases from both the lessee and lessor points-of-view.

This course will help attendees understand the nuances of the updated definition of a lease as well as other significant changes to terminology. Attendees will discuss the impact of the changes to financial reporting as well as the key challenges that governments and auditors will need to consider to properly implement the new standard. This interactive course includes the preparation of journal entries to assist in understanding impact.

Learning Objectives:

- Define a lease per GASB 87
- Prepare journal entries for lessee and lessor accounting compliant with GASB 87

Governmental Auditing Update: Yellow Book & Uniform Guidance



4 Credits

Level:

- Update

Field(s) of Study:

- Auditing (Gov.) 4.0

Prerequisites:

- Prior experience with GAGAS and Uniform Guidance

Facilitator:

- Melisa F. Galasso, CPA

Ideal for CPAs performing Yellow Book and Uniform Guidance audits

Yellow Book and Single Audit engagements are considered must select engagements for Peer Review. This course will cover the Yellow Book independence requirements which are required any time an auditor is performing a Yellow Book or Single Audit even when the engagement is for a for-profit entity.

We'll also review the new alternative engagements that have been created by various federal agencies to provide alternatives to Single Audits including SVOG, CSLFRF, and PRF engagements. We'll close with a look at the major changes in the 2023 Compliance Supplement and the COVID deficiencies identified by the federal agencies and peer reviewers.

Learning Objectives:

- Identify changes to single audits as a result of the 2023 Compliance Supplement
- Describe alternative engagements to single audits subject to Yellow Book
- Recall common deficiencies found related to COVID-19 funding
- Recall the independence requirements in Yellow Book

This course is also available as part of the 8-credit Annual Update for Governmental Accountants & Auditors and the 8-credit Annual Update for Governments and Not-for-Profits.

Governmental GAAP Update



This two hour course will cover the GASB standards that are effective this year with a deeper dive into GASB 94, *Public Private Partnerships* and GASB 96, *Subscription Based IT Arrangements*. We'll also look at smaller standards that are effective for 2023 year ends.

Learning Objectives:

- Recall the impact of GASB 94 on financial reporting for governments
- Describe the accounting for subscription based IT arrangements
- Recall the impact of standards effective in 2023

2 Credits

Level:

- Update

Field(s) of Study:

- Accounting (Gov.) 2.0

Prerequisites:

- Prior experience with governmental financial reporting

Facilitator:

- Melisa F. Galasso, CPA

Ideal for practitioners serving governmental entities as well as those who work in governmental financial reporting

This course is also available as part of the 8-credit Annual Update for Governments and Not-for-Profits.

Independence Requirements for Auditors



2 Credits

Level:

- Basic

Field(s) of Study:

- Ethics (Reg.) 2.0

Prerequisites:

- None

Facilitator:

- Melisa F. Galasso, CPA

Ideal for accountants in public practice

CPAs in public practice are required to maintain independence. In this course, we will discuss concepts associated with independence and review the rules from the AICPA Code of Professional Conduct with a focus on their practical application.

We will also review the recently issued ethics interpretations from the Professional Ethics Executive Committee (PEEC), which impact independence, and discuss practical methods of implementation.

Learning Objectives:

- Recall the requirements of independence from the Code of Professional Conduct

Internal Control Best Practices



• Whether your organization is developing a new control framework or seeking to strengthen its current controls; practical development and implementation is critical.

This course will review the intersectionality of controls and provide real-world examples and best practices from people to technology and process.

2 Credits

Level:

- Basic

Field(s) of Study:

- Auditing 2.0

Prerequisites:

- None

Facilitator:

- Melisa F. Galasso, CPA

Ideal for accountants in public practice as well as industry

Learning Objectives:

- Identify types of controls
- Recall information on control best practices

Internal Control Frameworks for Single Audit



The Uniform Guidance identifies COSO and Green Book as best practices in internal control. This course will cover the background on COSO and its 2013 update. We'll also review the application of COSO to Green Book. Attendees will learn how to leverage Part 6 of the Compliance Supplement for documentation of internal controls.

Learning Objectives:

- Describe the five components of internal controls
- List the benefits of internal control frameworks
- Explain the reasons for the COSO 2013 Update

1 Credit

Level:

- Basic

Field(s) of Study:

- Auditing (Gov) 1.0

Prerequisites:

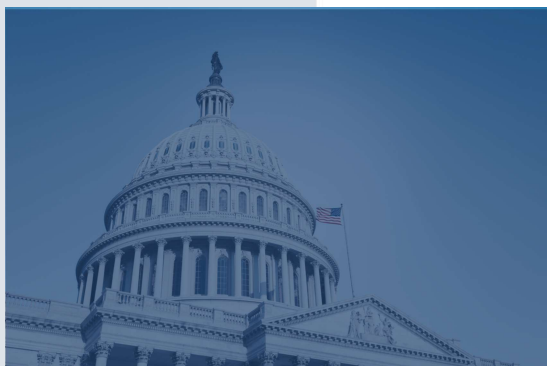
- None

Facilitator:

- Melisa F. Galasso, CPA

Ideal for accountants in public practice who perform single audits as well as those responsible for controls within nonprofits and governments

Internal Controls Over Compliance vs Compliance



1 Credit

Level:

- Intermediate

Field(s) of Study:

- Auditing (Gov) 1.0

Prerequisites:

- Prior experience with single audits

Facilitator:

- Melisa F. Galasso, CPA

Ideal for accountants in public practice who perform single audits

Based on an AICPA Enhancing Audit Quality study, 23% of all single audits subject to enhanced oversight were materially non-conforming with professional standards due to failure to properly test controls over compliance.

This course will provide an overview of internal controls over compliance specifically related to Single Audits. We will discuss how to apply the concept of internal controls to various compliance requirements. Additionally, a common finding in the audits of governmental entities receiving federal grants is misidentifying controls and mistaking compliance for a control. That's why this course will also focus on identifying compliance versus controls over compliance.

Learning Objectives:

- Properly document internal controls over compliance in conformity with the Uniform Guidance
- Compare ICFR with ICOC

Introduction to Governmental Accounting



2 Credits

Level:

- Basic

Field(s) of Study:

- Accounting (Gov.) 2.0

Prerequisites:

- None

Facilitator:

- Melisa F. Galasso, CPA

Ideal for practitioners new to governmental accounting

Governmental accounting is very unique. This course will introduce the financial reporting basics for governments, including fund accounting and the modified accrual basis of accounting. Attendees will analyze the layouts of the fund financial statements as well as the government-wide financial statements.

The course will also cover the concept of component units, Management Discussion & Analysis (MD&A), and the Annual Comprehensive Financial Report.

Learning Objective:

- Describe the unique accounting principles and transactions applicable to governmental entities

*This course is also available as part of the 8-credit
Introduction to Yellow Book Boot Camp.*

Introduction to Not-for-Profit Accounting



Nonprofits face unique accounting challenges. This course will introduce attendees to the financial statements and unique accounting principles applicable to not-for-profit organizations. Specifically, we will focus on the typical transactions and account balances unique to NFPs, including net assets, agency transactions, contributions, endowments, and programmatic investments.

2 Credits

Level:

- Basic

Field(s) of Study:

- Accounting (Gov.) 2.0

Prerequisites:

- None

Facilitator:

- Melisa F. Galasso, CPA

Ideal for practitioners new to nonprofit accounting

Learning Objective:

- Recall the unique accounting principles and transactions applicable to NFP organizations

*This course is also available as part of the 8-credit
Introduction to Yellow Book Boot Camp.*

Introduction to Single Audit



Single Audits are an area of focus for the AICPA's Enhancing Audit Quality Initiative. The Uniform Guidance provides very unique audit requirements when auditing federal funds. This course will look into the unique performance and reporting requirements in Single Audits. Participants will leave with a basic understanding of internal controls over compliance, compliance requirements, how to use the Compliance Supplement, and the elements of a finding in a Single Audit.

2 Credits

Level:

- Basic

Field(s) of Study:

- Auditing (Gov.) 2.0

Prerequisites:

- None

Facilitator:

- Melisa F. Galasso, CPA

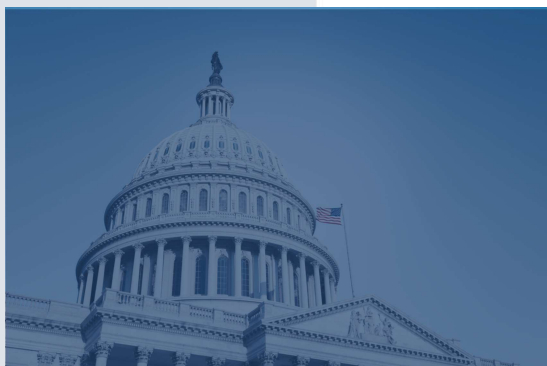
Ideal for practitioners new to governmental or nonprofit auditing

Learning Objective:

- Describe the unique auditing requirements in the Uniform Guidance

This course is also available as part of the 8-credit Introduction to Yellow Book Boot Camp.

Introduction to Yellow Book



2 Credits

Level:

- Basic

Field(s) of Study:

- Auditing (Gov.) 2.0

Prerequisites:

- None

Facilitator:

- Melisa F. Galasso, CPA

Ideal for practitioners new to governmental or nonprofit auditing

Performing engagements in accordance with Generally Accepted Government Auditing Standards (GAGAS or “Yellow Book”) requires additional reporting, ethics, and performance requirements.

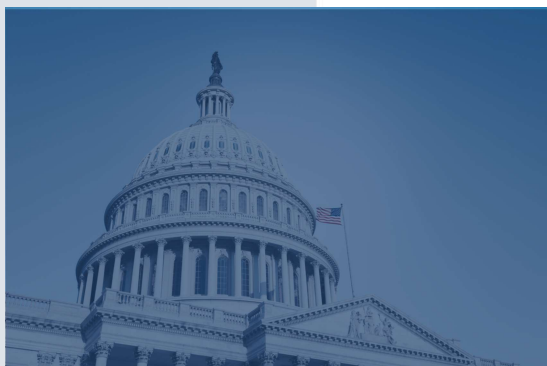
This course will identify and review the guidance found in the Yellow Book and analyze the relationship between Government Auditing Standards and the AICPA Code of Professional Conduct. We will review the Yellow Book requirements for financial statement audits while also touching upon ethical principles and independence.

Learning Objective:

- Describe the unique auditing requirements in the Yellow Book

*This course is also available as part of the 8-credit
Introduction to Yellow Book Boot Camp.*

Introduction to Yellow Book: 8-Credit Boot Camp



This course is designed for accountants in public practice and industry who focus on nonprofit and governmental entities. We will cover the basics needed to understand what makes nonprofit and governmental accounting & auditing unique. The course starts with the key financial reporting differences for governmental and nonprofit entities and then switches focus to review the fundamentals of Yellow Book and Uniform Guidance audits.

8 Credits

Level:

- Basic

Field(s) of Study:

- Accounting (Gov.) 4.0
- Auditing (Gov.) 4.0

Prerequisites:

- None

Facilitator:

- Melisa F. Galasso, CPA

Ideal for practitioners new to governmental or nonprofit accounting or auditing

This foundational course is perfect for those getting started in the nonprofit and governmental arena and those looking for a refresher.

Learning Objectives:

- Identify the key differences in governmental GAAP
- Recognize the basic requirements in a Yellow Book Audit
- Describe performance requirements for Uniform Guidance
- Identify topics unique to nonprofit accounting

This course is also available in 2-credit modules.

Managing Change in an Ever-Changing Profession



Change is all around us and the pace of change is accelerating. Those who can effectively manage change will be the profession's future leaders. As organizations and the CPA profession continue to evolve, CPAs will need to have the ability to be resilient and thrive in an ever-changing world. This course will look at practical ways CPAs can not only accept change but also manage change effectively and efficiently.

2 Credits

Level:

- Basic

Field(s) of Study:

- Business Management and Organization 2.0

Prerequisites:

- None

Facilitator:

- Melisa F. Galasso, CPA

Ideal for accountants in public practice and industry

Learning Objectives:

- Identify skills need in the change management process
- Describe change models

Not-for-Profit Accounting & Auditing Update



The Not-for-Profit Advisory Committee has been busy discussing several projects that the FASB is working on and their impact on nonprofits. In this course, we will review the key issues and discussions from recent NAC meetings. We'll also take a look at ASUs issued by the FASB that may impact nonprofit financial statements. After a break, we then transition from accounting to auditing with a look at the common deficiencies found in nonprofit Yellow Book audits with a focus on CPE, reporting, and independence.

4 Credits

Level:

- Update

Field(s) of Study:

- Accounting (Gov.) 2.0
- Auditing (Gov.) 2.0

Prerequisites:

- Prior experience with NFP financial reporting and auditing

Facilitator:

- Melisa F. Galasso, CPA

Ideal for practitioners and members in industry responsible for accounting and financial reporting for nonprofit entities

Learning Objectives:

- Recall the impact of ASUs on nonprofit organizations
- Recall the activities of the nonprofit advisory committee
- Identify common deficiencies in Yellow Book Engagements
- Recall the independence requirements in Yellow Book

Not-for-Profit Accounting Update



4 Credits

Level:

- Update

Field(s) of Study:

- Accounting (Gov.) 4

Prerequisites:

- Prior experience with NFP financial reporting

Facilitator:

- Melisa F. Galasso, CPA

Ideal for practitioners and members in industry responsible for accounting and financial reporting for nonprofit entities

The Not-for-Profit Advisory Committee (NAC) has been meeting with FASB to discuss the impact of various standards on the nonprofit community. In this course, we will explore the work of the NAC and the impact they've had. We then transition to the Accounting Standards Updates (ASUs) issued by the FASB that are impacting nonprofit entities, including a deep dive into the leases standard which is effective for many nonprofits this fiscal year. We will close with a look at common deficiencies found in grant accounting.

Learning Objectives:

- Recall the impact of ASUs on nonprofit organizations
- Recall the activities of the nonprofit advisory committee
- Identify the financial reporting impact of Topic 842, Leases
- Identify common deficiencies in grant accounting

This course is also available as part of the 8-credit Annual Update for Not-for-Profit Accountants & Auditors.

Not-for-Profit GAAP Update



This course will review the Accounting Standard Updates issued by the FASB that impact nonprofit entities. We will also look at the work of the Not-for-Profit Advisory Committee (NAC) and the projects they are advising the FASB on.

Learning Objectives:

- Recall the impact of ASUs on nonprofit organizations
- Recall the activities of the nonprofit advisory committee

2 Credits

Level:

- Update

Field(s) of Study:

- Accounting (Gov.) 2.0

Prerequisites:

- Prior experience with NFP financial reporting

Facilitator:

- Melisa F. Galasso, CPA

Ideal for practitioners serving nonprofit organizations as well as those with nonprofit financial reporting responsibilities

This course is also available as part of the 8-credit Annual Update for Governments and Not-for-Profits.

Public Procurement Basics: Protecting the People's Money



Procurement is a critical component of successful government operations and while there are challenges in public procurement there are a number of guidelines that offer a pathway for success.

This course will offer guidance on how governments can meet complicated procurement needs and develop practices that protect public funds.

2 Credits

Level:

- Basic

Field(s) of Study:

- Finance 2.0

Prerequisites:

- None

Facilitator:

- Jaclyn Veno, CPA

Ideal for practitioners and members in industry responsible for accounting and financial reporting for governmental entities

Learning Objectives:

- Recall the four pillars of public procurement
- Identify public procurement best practices

Reference Rate Reform



At its height, LIBOR was the benchmark for over US \$350 trillion in financial contracts worldwide. Yet, due to concerns over the manipulation of the rate, standard setters determined that LIBOR should be discontinued. The global response to reference rate reform required financial reporting standard setters to provide practical expedients and exceptions to current modification guidance. This course will provide an overview of the standards issued (including amendments) from both the FASB and GASB to address the transition away from LIBOR.

1 Credit

Level:

- Update

Field(s) of Study:

- Accounting 1.0

Prerequisites:

- Prior experience with GAAP

Facilitator:

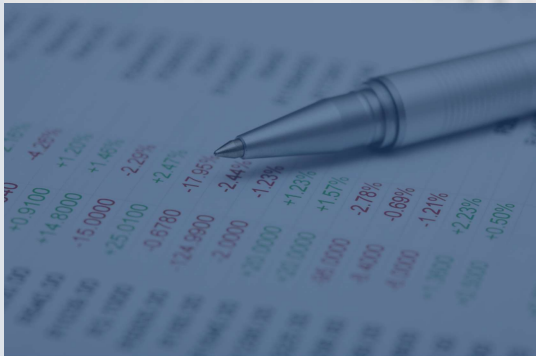
- Melisa F. Galasso, CPA

Ideal for accountants in public practice and industry

Learning Objectives:

- Recall the optional expedients for entities as a result of reference rate reform

Risk Assessment: A Common Deficiency



The AICPA has determined that one in ten audit firms are not compliant with the risk assessment standards. This course will discuss how to properly identify risks and assess risk under AU-C 315. We will then review how to respond to identified risks under AU-C 330. The course will focus on the audit risk model and cover both inherent risk and internal controls. We review common deficiencies and how a proper risk assessment drives a more efficient and effective audit.

1 Credit

Level:

- Basic

Field(s) of Study:

- Auditing 1.0

Prerequisites:

- None

Facilitator:

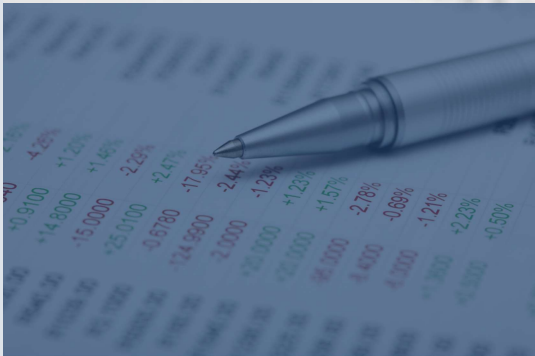
- Melisa F. Galasso, CPA

Ideal for accountants in public practice

Learning Objectives:

- Recognize the audit risk model
- Perform risk assessment procedures compliant with the audit standards

Risk Assessment & Internal Control



The AICPA has determined that one in ten audit firms are not compliant with the risk assessment standards. This course will discuss how to properly identify risks and assess risk under AU-C 315. We will then review how to respond to identified risks under AU-C 330. The course will focus on the audit risk model and cover both inherent risk and internal controls. We review common deficiencies and how a proper risk assessment drives a more efficient and effective audit.

1.5 Credits

Level:

- Basic

Field(s) of Study:

- Auditing 1.5

Prerequisites:

- None

Facilitator:

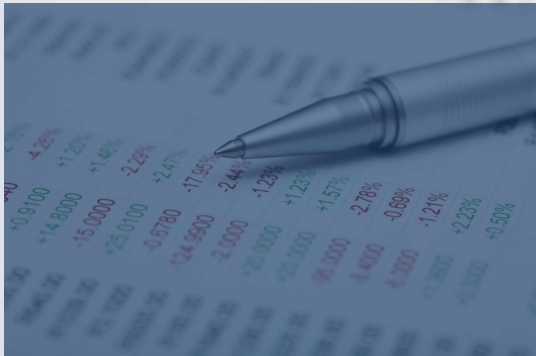
- Melisa F. Galasso, CPA

Ideal for accountants in public practice

Learning Objectives:

- Recognize the audit risk model
- Perform risk assessment procedures compliant with the audit standards

SAS 145 - Risk Assessment



SAS 145, Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement, was issued in October 2021. This audit standard amends AU-C 315, making many changes to address common audit deficiencies. This course will provide an overview of SAS 145 and its changes to AU-C 315.

Learning Objectives:

- Identify changes to AU-C 315
- Describe the new risk assessment standard

1 Credit

Level:

- Update

Field(s) of Study:

- Auditing 1.0

Prerequisites:

- Prior experience with risk assessment standards of the AICPA

Facilitator:

- Melisa F. Galasso, CPA

Ideal for accountants in public practice

Single Audit Update



This course will start with a review of the impact of the 2023 Compliance Supplement on Single Audits. We will also review common audit deficiencies found in Single Audits with an emphasis on COVID-related funding.

Learning Objectives:

- Identify changes to single audits as a result of the 2023 Compliance Supplement
- Recall common deficiencies found related to COVID-19 funding

2 Credits

Level:

- Update

Field(s) of Study:

- Auditing (Gov.) 2.0

Prerequisites:

- Prior experience with Single Audits

Facilitator:

- Melisa F. Galasso, CPA

Ideal for practitioners serving nonprofit or governmental entities that are receiving federal funds

Topic 842 – Implementing Leases Workshop



This updated course offers an in-depth look at the FASB leases standard (ASC 842), which requires organizations to recognize lease assets and liabilities on the balance sheet. This comprehensive course will cover recognition, measurement, presentation, and disclosure requirements, while also focusing on a critical area of change which is the proper identification of a lease using a principles-based approach. We will discuss implementation requirements from both the lessee and lessor accounting models.

4 Credits

Level:

- Intermediate

Field(s) of Study:

- Accounting 4.0

Prerequisites:

- Prior experience with accounting for leases

Facilitator:

- Melisa F. Galasso, CPA

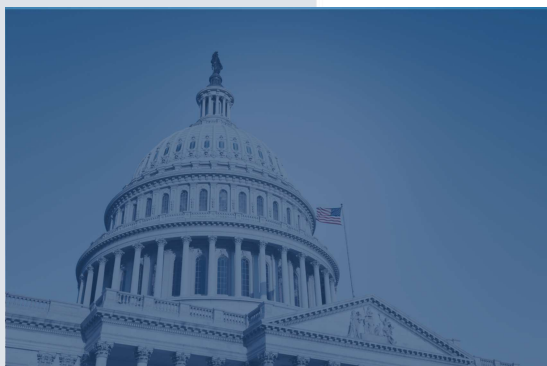
Ideal for accountants in public practice and industry

In addition, we explore a variety of scenarios, including short-term leases, purchase options, variable lease payments, and remeasurement. This course offers practical journal entry examples, lessons learned from implementation, and explores recently issued amendments to the lease accounting guidance.

Learning Objectives:

- Define a lease under the new leases standard
- Apply recognition and measurement requirements of the new leases standard
- Describe the presentation and disclosure requirements of the new leases standard
- Prepare journal entries necessary to account for leases as both a lessee and lessor

What's Changing in A&A for Governmental Entities



This course will start with the GASB standards effective in 2023, focusing on GASB 94, Public Private Partnerships and GASB 96, Subscription Based IT Arrangements. We will then switch to the audit side of the house to examine the impact of the 2023 Compliance Supplement on Single Audits. We close with a look at common deficiencies found in audits of COVID-related funding.

4 Credits

Level:

- Update

Field(s) of Study:

- Accounting (Gov.) 2.0
- Auditing (Gov.) 2.0

Prerequisites:

- Prior experience with accounting or auditing of governmental entities

Facilitator:

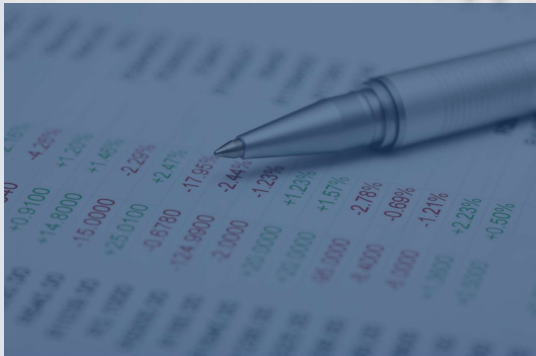
- Melisa F. Galasso, CPA

Ideal for practitioners and members in industry responsible for accounting and financial reporting for governmental entities

Learning Objectives:

- Recall the impact of GASB 94 on financial reporting for governments
- Describe the accounting for subscription based IT arrangements
- Recall the impact of standards effective in 2023
- Identify changes to single audits as a result of the 2023 Compliance Supplement
- Recall common deficiencies found related to COVID-19 funding

What's Changing in Risk Assessment



SAS 145, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement*, was issued in October 2021. The audit standard amends AU-C 315, including many changes to address common audit deficiencies. This course will provide an overview of SAS 145 and its changes to AU-C 315. Attendees will have an opportunity to evaluate the impact on audit methodology and documentation.

2 Credits

Level:

- Update

Field(s) of Study:

- Auditing 2.0

Prerequisites:

- Prior experience with AU-C 315

Facilitator:

- Melisa F. Galasso, CPA

Ideal for accountants in public practice

Learning Objectives:

- Recall changes to risk assessment requirements
- Identify impact on audit methodology

What's Going on at the FASB



The course will start with the Accounting Standard Updates effective in 2023 for public entities, private entities, and nonprofits. We will also review significant changes to common control lease arrangements issued early in 2023. After a break, we switch our attention to the items coming down the pike, including a look at the projects identified by the FASB's Invitation to Comment: Agenda Consultation.

4 Credits

Level:

- Update

Field(s) of Study:

- Accounting 4.0

Prerequisites:

- Prior experience with GAAP

Facilitator:

- Melisa F. Galasso, CPA

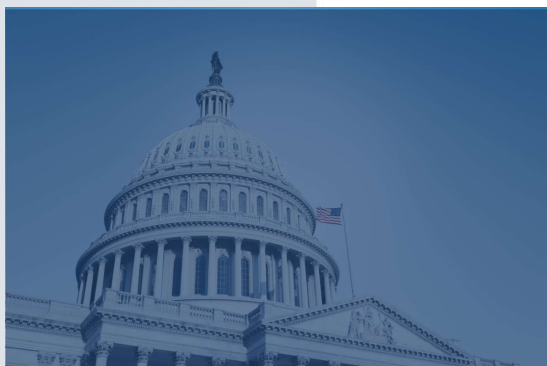
Ideal for practitioners and members in industry responsible for accounting and financial reporting

Learning Objectives:

- Identify the impact of ASUs that are effective in 2023 on financial reporting
- Describe the impact of the common control changes made to leases
- Identify FASB ASUs that will be effective after 2023
- Identify the topics commonly requested during FASB's agenda consultation

This course is also available as part of the 8-credit Annual Update for Accountants & Auditors.

What's Going on at the GASB



The GASB has been working on some big projects lately. This course starts with a look at the GASB standards effective this year, including GASB 94, Public Private Partnerships and GASB 96, Subscription Based IT Arrangements. We will include practical applications in the form of case studies to apply the topics. We will then switch gears to the GASB standards coming down the pike, including the major projects of the GASB.

4 Credits

Level:

- Update

Field(s) of Study:

- Accounting (Gov.) 4.0

Prerequisites:

- Prior experience with accounting for governmental entities

Facilitator:

- Melisa F. Galasso, CPA

Ideal for practitioners and members in industry responsible for accounting and financial reporting for governmental entities

Learning Objectives:

- Recall the impact of GASB 94 on financial reporting for governments
- Describe the accounting for subscription based IT arrangements
- Prepare journal entries compliant with GASB 94
- Prepare journal entries compliant with GASB 96
- Recall the impact of standards effective in 2023
- Recall major projects the GASB is working on
- Identify GASB standards effective after 2023

This course is also available as part of the 8-credit Annual Update for Governmental Accountants & Auditors.

Yellow Book Ethics



The 2018 Yellow Book addresses key concepts of ethics, including the public interest, integrity, objectivity, and professional behavior. This course will review those key concepts and their application to auditors in a governmental environment. We also review changes to the independence standards in the 2018 Revision.

2 Credits

Level:

- Intermediate

Field(s) of Study:

- Ethics (Reg.) 2.0

Prerequisites:

- Prior experience with Yellow Book

Facilitator:

- Melisa F. Galasso, CPA

Ideal for CPAs in public practice

Learning Objectives:

- Identify changes to independence rules in the 2018 Yellow Book
- Recognize the ethical principles in GAGAS

Yellow Book Update



More and more entities need Yellow Book engagements, including a growing number of for-profit entities. In this course, we will review the unique independence requirements in GAGAS. We'll also review the new engagements that have been created as alternatives to Single Audits that requires the auditor to follow Yellow Book.

2 Credits

Level:

- Update

Field(s) of Study:

- Auditing (Gov.) 2.0

Prerequisites:

- Prior experience with GAGAS

Facilitator:

- Melisa F. Galasso, CPA

Ideal for practitioners serving nonprofit or governmental entities

Learning Objectives:

- Describe alternative engagements to single audits subject to Yellow Book
- Recall the independence requirements in Yellow Book

Melisa F. Galasso, CPA

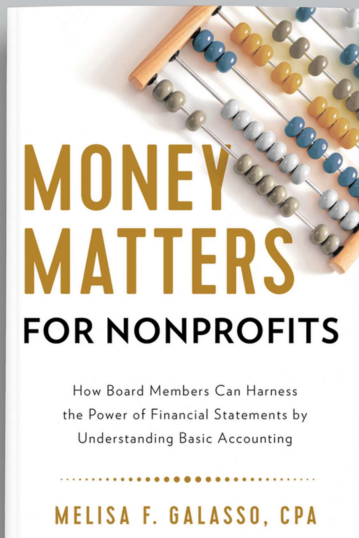


Melisa Galasso is the founder and CEO of Galasso Learning Solutions LLC. A CPA with nearly 20 years of experience in the accounting profession, Melisa designs and facilitates courses in advanced technical accounting and auditing topics, including not-for-profit and governmental accounting. She also supports essential professional development, audit level training, and train the trainer efforts.

Melisa is a Certified Speaking Professional, a Certified Professional in Talent Development (CPTD), and has earned the Association for Talent Development Master Trainer™ designation. Her passion for instructional design and adult learning techniques is one of the differentiators that set her apart from other CPE providers.

Within the industry, Melisa serves on the FASB's Not-for-Profit Advisory Committee (NAC), AICPA Council and serves as a Subject Matter Expert for the Center for Plain English Accounting. She previously served on the AICPA's Technical Issues Committee (TIC), the VSCPA's Board of Directors, and is a past-Chair of the NCACPA's A&A committee.

Melisa is the author of *Money Matters for Nonprofits* which is available on Amazon or anywhere you purchase books online.



Additional Facilitators



Jaclyn Veno is a licensed CPA and holds both a bachelor's and a master's degree in Accounting from Clemson University. Before joining Galasso Learning Solutions, she was an auditor for two top-10 CPA firms. Jaclyn has extensive experience developing both staff and interns including the onboarding of overseas staff. She has fond memories of her time spent completing dozens of acquisition audits for one growing client. Jaclyn holds certificates in adult learning, instructional design, and training & facilitation from the Association for Talent Development (ATD).



Karl Ahlrichs is a Human Capital expert in the people side of finance and accounting and holds the highest certifications of the Human Capital field. Involved with the AICPA for 15 years as a content provider and thought leader, with a focus on Ethics and Critical Thinking. Karl is currently a contributor to the AICPA and Business Learning Institute catalog of continuing education and is a contributing author to the Journal of Accountancy.

Karl has direct experience in with the strategies accounting and finance needs to recover from the impact of COVID. He is one of fewer than 800 speaking professionals who are currently qualified as Certified Speaking Professional (CSP) by the National Speakers Association and routinely presents to business and industry audiences on challenging subjects.