



2024 COURSE CATALOG

Continuing education courses for
CPA professionals



GALASSO
LEARNING SOLUTIONS



ABOUT GALASSO LEARNING SOLUTIONS

At GLS, we understand that the pace of change in the profession makes it hard for professionals with full-time client service roles to stay up to date with all the changes in regulations, standards, and developments impacting the profession.

Our mission is to deliver CPE that is practical, timely, and engaging, to help CPAs to grow professionally while focusing on providing the highest quality services to their clients.

We believe that the continuing education that CPAs receive should be impactful and relevant. We are committed to providing CPE credits to firms and entities like yours that fulfill real educational requirements for growth and excellence — not just for the sake of compliance.

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2024 ACCOUNTING & AUDITING UPDATE

4 Credits

Field of Study

Accounting: 2

Auditing: 2

Instructor

Melisa F. Galasso,
CPA

Level

Update

Prerequisites

Prior experience
with GAAP &
GAAS

The course will start off with a look at the Accounting Standard Updates (ASUs) issued by the FASB that will be effective in 2024 as well as those that may be great for early adoption. The course will also review year 2 issues in lease accounting including how to handle lease modifications. We'll then turn our attention from accounting to auditing where we will cover the audit standards coming down the pike including group audit and quality management.

Learning Objectives

- Recognize changes to financial reporting effective in 2024
- Identify the requirements for lease modification accounting
- Identify changes to the requirements for group audits
- Recall the impact of quality management on A&A practices

2024 ACCOUNTING & AUDITING UPDATE FOR SMALL BUSINESSES

4 Credits

Field of Study

Accounting: 2

Auditing: 2

Instructor

Melisa F. Galasso,
CPA

Level

Update

Prerequisites

Prior experience
with GAAP &
GAAS

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.

Learning Objectives

- Recall ASUs impacting small businesses
- Identify reporting options for small entities other than GAAP
- Recognize the changes to quality required of small firms

2024 AICPA REGULATORY ETHICS UPDATE

2 Credits

Field of Study
Regulatory Ethics

Instructor
Melisa F. Galasso,
CPA

Level
Update

Prerequisites
Prior experience
with the Code of
Professional
Conduct

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.

Learning Objectives

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

2024 ANNUAL UPDATE FOR ACCOUNTANTS & AUDITORS

8 Credits

Field of Study

Accounting: 4

Auditing: 4

Instructor

Melisa F. Galasso,
CPA

Level

Update

Prerequisites

Prior experience
with GAAS &
GAAP

**Qualifies for
Yellow Book 24**

This course will start with the Accounting Standard Updates effective in 2024 for public entities, private entities, and nonprofits. 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. We'll also review year 2 considerations for leases including modification accounting. Then we will switch gears, moving to the audit side of the house. We'll review the impact of the changes to auditing group audits as well as the status of the AICPA's quality management project 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
- Identify the impact of the SQMSs on firms

This course is a combination of What's Going on at the FASB (2024) and What's Going on at the AICPA (2024). Credit cannot be earned for both the original 4-credit courses and the 8-credit compilation.

2024 ANNUAL UPDATE FOR GOVERNMENTAL ACCOUNTANTS & AUDITORS

8 Credits

Field of Study

Accounting

(Governmental): 4

Auditing

(Governmental): 4

Instructor

Melisa F. Galasso,
CPA

Level

Update

Prerequisites

Prior experience
with GAGAS,
Uniform Guidance
and governmental
accounting

**Qualifies for
Yellow Book 24**

This course begins with a look at the GASB standards effective this year, including GASB 100, Accounting Changes and Error Corrections and GASB 101, Compensated Absences. 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. The session will also cover the changes to the Uniform Guidance. We'll close with a look at the key changes in the 2024 Compliance Supplement and the common deficiencies identified by the federal agencies and peer reviewers.

Learning Objectives

- Recall the impact of recent GASB standards on financial reporting
- List independence requirements of Yellow Book
- Identify changes in the 2024 Compliance Supplement
- Recognize changes to the Uniform Guidance

This course is a combination of What's Going on at the GASB (2024) and 2024 Governmental Auditing Update: Yellow Book & Uniform Guidance. Credit cannot be earned for both the original courses and the 8-credit compilation.

2024 ANNUAL UPDATE FOR GOVERNMENTS AND NOT-FOR-PROFITS

8 Credits

Field of Study

Accounting

(Governmental): 4

Auditing

(Governmental): 4

Instructor

Melisa F. Galasso,
CPA

Level

Update

Prerequisites

Prior experience
with GAGAS,
Uniform Guidance
and governmental
and nonprofit
accounting

**Qualifies for
Yellow Book 24**

We kick off this course with a look at the GASB standards that are effective this year including GASB 100, Accounting Changes and Error Corrections and GASB 101, Compensated Absences. 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. The course closes with a look at the significant changes in the 2024 Compliance Supplement, the changes to the Uniform Guidance and the common 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 (2024), 2024 Not-for-Profit GAAP Update, and 2024 Governmental GAAP Update. Credit cannot be earned for both the original courses and the 8-credit compilation.

2024 ANNUAL UPDATE FOR NOT-FOR-PROFIT ACCOUNTANTS & AUDITORS

8 Credits

Field of Study

Accounting

(Governmental): 4

Auditing

(Governmental): 4

Instructor

Melisa F. Galasso,
CPA

Level

Update

Prerequisites

Prior experience
with nonprofit
GAAP and GAAS

**Qualifies for
Yellow Book 24**

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 review year 2 considerations of the leases standard. We'll also review common nonprofit deficiencies identified in peer review. 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. We'll review the impact of the changes to group audits 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
- Recognize the impact of audit changes on nonprofit audit engagements

This course is a combination of 2024 Not-for-Profit Accounting Update and What's Going on at the AICPA (2024). Credit cannot be earned for both the original courses and the 8-credit compilation.

2024 ARIZONA ETHICS

4 Credits

Field of Study
Regulatory Ethics

Intstructor
Melisa F. Galasso,
CPA

Level
Update

Prerequisites
Prior experience
with the Code of
Professional
Conduct

This course is designed to meet the four-hour ethics CPE requirements mandated by the state law in which the course is offered. We'll start the session with a review of key areas of the Arizona Administrative Rules for CPE and Professional Conduct. Then we'll review the key Arizona Revised Statutes relating to licensing and registration. We'll then transition to the AICPA ethics standards as 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 ethics rules that are recently issued and soon to be effective. CPAs in both industry and public accounting need to know these to be compliant.

Learning Objectives

- Recall the impact of interpretations issued by PEEC
- Identify changes to the independence standards
- Recall state laws, regulations and rules regarding the practice of public accounting

2024 GOVERNMENTAL AUDITING UPDATE: YELLOW BOOK & UNIFORM GUIDANCE

4 Credits

Field of Study
Auditing
(Governmental)

Instructor
Melisa F. Galasso,
CPA

Level
Update

Prerequisites
Prior experience
with GAGAS and
the Uniform
Guidance

Qualifies for
Yellow Book 24

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 take a look at the major changes in the 2024 Compliance Supplement as well as the changes to the Uniform Guidance. We'll close with major deficiencies identified by the federal agencies and peer reviewers.

Learning Objectives

- Identify changes to single audits as a result of the 2024 Compliance Supplement
- Recognize changes to the Uniform Guidance
- Recall common deficiencies found related to Single Audits
- Recall the independence requirements in Yellow Book

This course is also available as part of the 8-credit 2024 Annual Update for Governmental Accountants & Auditors and the 8-credit 2024 Annual Update for Governments & Not-for-Profits.

2024 GOVERNMENTAL GAAP UPDATE

2 Credits

Field of Study

Accounting
(Governmental)

Instructor

Melisa F. Galasso,
CPA

Level

Update

Prerequisites

Prior experience
with governmental
financial reporting

This course begins with a look at the GASB standards effective this year, including GASB 100, Accounting Changes and Error Corrections and GASB 101, Compensated Absences. We'll include practical application of the topics in the form of case studies.

Learning Objectives

- Recall the impact of GASB 100 and 101 on financial reporting for governments
- Recall the impact of standards effective in 2024

This course is also available as part of the 8-credit 2024 Annual Update for Governments & Not-for-Profits.

**Qualifies for
Yellow Book 24**

2024 NOT-FOR-PROFIT ACCOUNTING & AUDITING UPDATE

4 Credits

Field of Study

Accounting

(Governmental): 2

Auditing

(Governmental): 2

Instructor

Melisa F. Galasso,
CPA

Level

Update

Prerequisites

Prior experience
with nonprofit
financial reporting
and GAGAS

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.

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

**Qualifies for
Yellow Book 24**

2024 NOT-FOR-PROFIT ACCOUNTING UPDATE

4 Credits

Field of Study
Accounting
(Governmental)

Intstructor
Melisa F. Galasso,
CPA

Level
Update

Prerequisites
Prior experience
with nonprofit
GAAP

**Qualifies for
Yellow Book 24**

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 review of year 2 issues with respect to the leases standard including modification accounting. We will close with a look at common deficiencies found in nonprofit financials.

Learning Objectives

- Recall the impact of ASUs on nonprofit organizations
- Recall the activities of the nonprofit advisory committee
- Identify the financial reporting impact of modification of lease contracts
- Identify common deficiencies in nonprofit accounting

This course is also available as part of the 8-credit 2024 Annual Update for Not-for-Profit Accountants & Auditors.

2024 NOT-FOR-PROFIT GAAP UPDATE

2 Credits

Field of Study

Accounting
(Governmental)

Instructor

Melisa F. Galasso,
CPA

Level

Update

Prerequisites

Prior experience
with nonprofit
GAAP

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
- Recognize the activities of the nonprofit advisory committee

This course is also available as part of the 8-credit 2024 Annual Update for Governments & Not-for-Profits.

**Qualifies for
Yellow Book 24**

2024 SINGLE AUDIT UPDATE

2 Credits

Field of Study
Auditing
(Governmental)

Instructor
Melisa F. Galasso,
CPA

Level
Update

Prerequisites
Prior experience
with the Uniform
Guidance

This course will start with a review of the impact of the 2024 Compliance Supplement on Single Audits as well as the changes to the Uniform Guidance. We will also review common audit deficiencies found in Single Audits.

Learning Objectives

- Identify changes to single audits as a result of the 2024 Compliance Supplement
- Recognize changes to the Uniform Guidance
- Recall common deficiencies found related to Single Audits

**Qualifies for
Yellow Book 24**

2024 YELLOW BOOK UPDATE

2 Credits

Field of Study
Auditing
(Governmental)

Instructor
Melisa F. Galasso,
CPA

Level
Intermediate

Prerequisites
Prior experience
with GAGAS

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 recent changes to quality management in Yellow Book. We'll close with a reminder of common deficiencies found in Yellow Book engagements.

Learning Objectives

- Describe the changes to Chapter 5 of Yellow Book
- Recognize common Yellow Book deficiencies
- Recall the independence requirements in Yellow Book

**Qualifies for
Yellow Book 24**

A GUIDE TO SAMPLING - PART 1

2 Credits

Field of Study
Auditing

Instructor
Melisa F. Galasso,
CPA

Level
Overview

Prerequisites
None

Qualifies for
Yellow Book 24

Sampling is often identified as a common audit deficiency in peer review. This course will review when is sampling applicable and basics of planning a sample. We'll then focus on the application of sampling in financial statement audits with a look at sampling for substantive procedures. We'll look at the use of monetary unit sampling and tools that can be leveraged to reduce bias in sampling.

Learning Objectives

- Identify when a procedure requires sampling
- Recall key elements of a sampling plan
- Recognize proper application of AU-C 530 for tests of details
- Perform MUS sampling

A GUIDE TO SAMPLING - PART 2

2 Credits

Field of Study
Auditing

Instructor
Melisa F. Galasso,
CPA

Level
Overview

Prerequisites
None

Qualifies for
Yellow Book 24

Building on Part 1, this course will review the application of sampling in financial statement audits with a focus on sampling for tests of controls. We'll also review the requirements for sampling in Single Audits with a focus on tests of controls and tests of compliance.

Learning Objectives

- Identify the proper application of AU-C 530 for internal controls
- Recall the requirements for sampling for Single Audits

ACCOUNTING & AUDITING FOR CRYPTOCURRENCY

1 Credit

Field of Study

Accounting: 0.5

Auditing: 0.5

Intstructor

Jaclyn Veno, CPA

Level

Overview

Prerequisites

None

Bitcoin and crypto have been in the news recently for a variety of reasons. This course will cover the basics of accounting and auditing for cryptocurrency including recent standard setting by the FASB as well as a look at the AICPA's Accounting for and Auditing of Digital Assets practice aid.

Learning Objectives

- Recall the impact of recent standard setting by the FASB on digital assets-
- Describe audit considerations for cryptocurrencies

ACCOUNTING & ATTESTATION FOR ESG

2 Credits

Field of Study

Accounting: 1

Auditing: 1

Instructor

Melisa F. Galasso,
CPA

Level

Basic

Prerequisites

None

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

ADDRESSING COMMON DOCUMENTATION DEFICIENCIES

2 Credits

Field of Study
Auditing

Instructor
Melisa F. Galasso,
CPA

Level
Intermediate

Prerequisites
Prior experience
with AU-C 230

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.

Learning Objectives

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

**Qualifies for
Yellow Book 24**

ALL ABOUT FRAUD - EXAMPLES, PREVENTION AND AUDITING

4 Credits

Field of Study
Auditing

Instructor
Melisa F. Galasso,
CPA

Level
Overview

Prerequisites
None

Qualifies for
CA fraud CPE

Qualifies for
Yellow Book 24

Fraud is constantly in the news. Whether its employee retention credit mills, FTX, the City of Dixon, it appears like fraud is everywhere. We'll start this session with a review of the common fraud schemes as identified in the 2024 Report to the Nations. We'll also review the commonalities of fraudsters. We'll then look at methods of prevention. We'll close with a look at the auditor's responsibility for the consideration of fraud in AU-C 240.

Learning Objectives

- Recall common fraud schemes
- Identify preventative measures to deter fraud
- Identify recent frauds in the news
- Recall the data from the 2024 Report to the Nation
- Identify the responsibility of the auditor with respect to fraud

ASSESSING INDEPENDENCE UNDER THE NEW YELLOW BOOK

1 Credit

Field of Study
Regulatory Ethics

Instructor
Melisa F. Galasso,
CPA

Level
Basic

Prerequisites
None

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.

Learning Objectives

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

**Qualifies for
Yellow Book 24**

BENEFITS AND BEST PRACTICES FOR TELEWORK

2 Credits

Field of Study

Business
Management &
Organization

Instructor

Jaclyn Veno, CPA

Level

Basic

Prerequisites

None

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.

Learning Objectives

- Distinguish between the four different personality styles of communication.
- Recall best practices in facilitating remote presentation

BEST PRACTICES: CONDUCTING MEANINGFUL WALKTHROUGHS

2 Credits

Field of Study
Auditing

Instructor
Jaclyn Veno, CPA

Level
Basic

Prerequisites
None

This course will serve as an introduction to conducting effective walkthroughs to gain an understanding of the client's transaction processes as well as identifying internal controls within each process. This course will review the procedures, questions to ask, and documentation requirements of walkthroughs. It will also include real-world examples of the red flags that may arise while executing a walkthrough.

Learning Objectives

- Recall the purpose of a walkthrough
- Perform proper procedures while conducting a walkthrough
- Identify red flags that may arise while performing walkthrough procedures

**Qualifies for
Yellow Book 24**

COMMON DEFICIENCIES IN EMPLOYEE BENEFIT PLANS

2 Credits

Field of Study
Auditing

Instructor
Melissa Critcher,
CPA

Level
Intermediate

Prerequisites
Prior experience
with EBP audits

During this presentation, the most common mistakes made by employee benefit plan auditors, as well as, plan sponsors will be identified. Best practices for handling specific issues that arise during the course of the engagement will also be explored. This discussion will help auditors recognize potential pitfalls in audit procedures/documentation and assist plan sponsors with compliance issues.

Learning Objectives

- Identify and address common peer review issues
- Recognize and avoid mistakes made by plan sponsors
- Apply best practices to prevent audit mistakes

COMMON DEFICIENCIES IN SSARS ENGAGEMENTS

4 Credits

Field of Study
Auditing

Instructor
Melisa F. Galasso,
CPA

Level
Intermediate

Prerequisites
Prior experience
with SSARS
engagements

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.

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

Field of Study
Auditing
(Governmental)

Instructor
Melisa F. Galasso,
CPA

Level
Intermediate

Prerequisites
Prior experience
with GAGAS and
the Uniform
Guidance

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

**Qualifies for
Yellow Book 24**

DEEP DIVE INTO COMMON AUDITING DEFICIENCIES

2 Credits

Field of Study
Auditing

Instructor
Melisa F. Galasso,
CPA

Level
Intermediate

Prerequisites
Prior experience
with GAAS

This course will review common deficiencies identified by the AICPA and state boards of accountancy. It features discussion on a variety of topics, including analytical procedures, sampling, group audits and risk assessment. We will review the areas of concern and how you can overcome them by employing best practices.

Learning Objectives

- Describe common audit deficiencies
- Identify proper methods of performing risk assessment and analytical procedures
- Recall best practices for audit sampling
- Recognize changes to auditing standards for group audits and risk assessment

**Qualifies for
Yellow Book 24**

DEEP DIVE INTO QUALITY MANAGEMENT

4 Credits

Field of Study
Auditing

Instructor
Melisa F. Galasso,
CPA

Level
Intermediate

Prerequisites
Prior experience
with GAAS

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. 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

**Qualifies for
Yellow Book 24**

ELECTRONIC AUDIT EVIDENCE IN EMPLOYEE BENEFIT PLANS

2 Credits

Field of Study
Auditing

Instructor
Melissa Critcher,
CPA

Level
Intermediate

Prerequisites
Prior experience
with EBP audits

A significant amount of information is electronically initiated, recorded, processed, or reported, and information to be used as audit evidence may be available only in electronic form. During this session we will look at different types of information commonly presented to an auditor during the audit of an employee benefit plan, and identify considerations for auditors when evaluating information to be used as audit evidence.

Learning Objectives

- Identify types of information obtained during employee benefit plan audits
- Recognize what constitutes audit evidence in accordance with SAS 142, Audit Evidence
- Determine if sufficient appropriate audit evidence has been obtained
- Identify ways in which auditors might document the type, source, form, and procedures performed to information used as audit evidence

FINANCIAL STATEMENT FRAUD

2 Credits

Field of Study
Auditing

Instructor
Jaclyn Veno, CPA

Level
Basic

Prerequisites
None

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.

Learning Objectives

- Identify trends in financial statement fraud
- Recall examples of financial statement fraud schemes

**Qualifies for
Yellow Book 24**

HOW TO AUDIT EXPENSES & PAYABLES

2 Credits

Field of Study
Auditing

Instructor
Jaclyn Veno, CPA

Level
Basic

Prerequisites
None

It is imperative that audit staff understand the fundamentals of expenses & payables. This course will cover the basics of auditing expenses, accrued liabilities, and other payables, including the related audit assertions, risks, & threats to the expenses & payables balances. During this course, we will also highlight the various substantive auditing procedures that staff should perform, and also walk through some real-world examples.

Learning Objectives

- Recall the audit assertions applicable to the expenses & payables balances
- Recognize risks & threats related to the expenses & payables balances
- Identify substantive auditing procedures that are used to obtain comfort over expenses & payables

**Qualifies for
Yellow Book 24**

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INDEPENDENCE REQUIREMENTS FOR AUDITORS

2 Credits

Field of Study
Regulatory Ethics

Instructor
Melisa F. Galasso,
CPA

Level
Basic

Prerequisites
None

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

2 Credits

Field of Study
Auditing

Instructor
Melisa F. Galasso,
CPA

Level
Basic

Prerequisites
None

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.

Learning Objectives

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

**Qualifies for
Yellow Book 24**

INTERNAL CONTROL FRAMEWORKS FOR SINGLE AUDIT

1 Credit

Field of Study
Auditing
(Governmental)

Instructor
Melisa F. Galasso,
CPA

Level
Basic

Prerequisites
None

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

**Qualifies for
Yellow Book 24**

INTERNAL CONTROL FUNDAMENTALS

2 Credits

Field of Study
Auditing

Instructor
Jaclyn Veno, CPA

Level
Basic

Prerequisites
None

AU-C Section 315 requires the auditor to gain an understanding of the entity and its environment and the entity's internal controls in order to design appropriate audit procedures. This course will review the key requirements of COSO which is one of the most widely used internal control frameworks. We'll also review the limitations of internal controls. Additionally, this course will introduce the risk assessment process and the various audit procedures to evaluate controls and to determine whether to test the operating effectiveness of controls.

Learning Objectives

- Describe the five components of COSO
- Recall the limitations of internal controls

**Qualifies for
Yellow Book 24**

INTERNAL CONTROLS OVER COMPLIANCE VS COMPLIANCE

1 Credit

Field of Study
Auditing
(Governmental)

Instructor
Melisa F. Galasso,
CPA

Level
Intermediate

Prerequisites
Prior experience
with 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

**Qualifies for
Yellow Book 24**

INTRODUCTION TO ETHICS & PROFESSIONAL SKEPTICISM

2 Credits

Field of Study
Auditing

Instructor
Jaclyn Veno, CPA

Level
Basic

Prerequisites
None

Ethics and professional skepticism are a cornerstone of public accounting. This course will review the Code of Ethics for Professional Accountants that practitioners must adhere to. This course will outline the pressures, opportunities, and rationalizations that lead to instances of fraud. In addition, this class will walk through some interactive examples to illustrate various scenarios of noncompliance during engagements.

Learning Objectives

- Recognize noncompliance with ethical standards during engagements
- Recall the five fundamental principles of ethics for professional accountants

INTRODUCTION TO GOVERNMENTAL ACCOUNTING

2 Credits

Field of Study
Accounting
(Governmental)

Instructor
Melisa F. Galasso,
CPA

Level
Basic

Prerequisites
None

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 Objectives

- 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.

**Qualifies for
Yellow Book 24**

INTRODUCTION TO NOT-FOR-PROFIT ACCOUNTING

2 Credits

Field of Study
Accounting
(Governmental)

Instructor
Melisa F. Galasso,
CPA

Level
Basic

Prerequisites
None

Qualifies for
Yellow Book 24

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.

Learning Objectives

- 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

2 Credits

Field of Study
Auditing
(Governmental)

Instructor
Melisa F. Galasso,
CPA

Level
Basic

Prerequisites
None

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.

Learning Objectives

- 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.

**Qualifies for
Yellow Book 24**

INTRODUCTION TO YELLOW BOOK

2 Credits

Field of Study
Auditing
(Governmental)

Instructor
Melisa F. Galasso,
CPA

Level
Basic

Prerequisites
None

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 Objectives

- 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.

**Qualifies for
Yellow Book 24**

INTRODUCTION TO YELLOW BOOK: 8-CREDIT BOOT CAMP

8 Credits

Field of Study

Accounting

(Governmental): 4

Auditing

(Governmental): 4

Instructor

Melisa F. Galasso,
CPA

Level

Basic

Prerequisites

None

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.

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.

**Qualifies for
Yellow Book 24**

PUBLIC PROCUREMENT BASICS: PROTECTING THE PEOPLE'S MONEY

2 Credits

Field of Study
Finance

Instructor
Jaclyn Veno, CPA

Level
Basic

Prerequisites
None

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. Additionally, this course will cover the requirements for non-federal entities receiving federal funds.

Learning Objectives

- Recall the four pillars of public procurement
- Identify public procurement best practices
- Recall the requirements for a non-federal entity receiving federal funds

**Qualifies for
Yellow Book 24**

REFERENCE RATE REFORM

1 Credit

Field of Study
Accounting

Instructor
Melisa F. Galasso,
CPA

Level
Update

Prerequisites
Prior experience
with GAAP

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.

Learning Objectives

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

**Qualifies for
Yellow Book 24**

RISK ASSESSMENT - A COMMON DEFICIENCY

1 Credit

Field of Study
Auditing

Instructor
Melisa F. Galasso,
CPA

Level
Intermediate

Prerequisites
Prior experience
with AU-C 315

The AICPA has determined that 1 in 10 firms are not compliant with the risk assessment standards. This course will discuss how to properly identify risks and assess risks under AU-C 315. We will then review how to respond to identified risks under AU-C 330. The course will focus on the inherent risk model. We will also review common deficiencies and how a proper risk assessment can drive a more efficient and effective audit.

Learning Objectives

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

**Qualifies for
Yellow Book 24**

RISK ASSESSMENT & INTERNAL CONTROL

1.5 Credits

Field of Study
Auditing

Instructor
Melisa F. Galasso,
CPA

Level
Basic

Prerequisites
None

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.

Learning Objectives

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

**Qualifies for
Yellow Book 24**

SAS 145 - RISK ASSESSMENT

1 Credit

Field of Study
Auditing

Instructor
Melisa F. Galasso,
CPA

Level
Update

Prerequisites
Prior experience
with AU-C 315

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

**Qualifies for
Yellow Book 24**

TOPIC 842 - IMPLEMENTING LEASES WORKSHOP

4 Credits

Field of Study
Accounting

Instructor
Melisa F. Galasso,
CPA

Level
Intermediate

Prerequisites
Prior experience
with Topic 842

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.

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 (2024)

4 Credits

Field of Study

Accounting
(Governmental)

Intstructor

Melisa F. Galasso,
CPA

Level

Update

Prerequisites

Prior experience
with governmental
financial reporting
and auditing

We kick off this course with a look at the GASB standards that are effective this year including GASB 100, Accounting Changes and Error Corrections and GASB 101, Compensated Absences. We will then switch to the audit side of the house to examine the impact of the 2024 Compliance Supplement on Single Audits and the changes to the Uniform Guidance. We close with a look at common deficiencies found in Single Audits.

Learning Objectives

- Recall the impact of GASB 100 and 101 on financial reporting for governments
- Recall the impact of standards effective in 2024
- Identify changes to single audits as a result of the 2024 Compliance Supplement
- Recall common deficiencies found related to Single Audits
- Recognize changes to the Uniform Guidance

**Qualifies for
Yellow Book 24**

WHAT'S CHANGING IN RISK ASSESSMENT

2 Credits

Field of Study
Auditing

Instructor
Melisa F. Galasso,
CPA

Level
Update

Prerequisites
Prior experience
with AU-C 315

Qualifies for
Yellow Book 24

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.

Learning Objectives

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

WHAT'S GOING ON AT THE AICPA (2024)

4 Credits

Field of Study
Auditing

Instructor
Melisa F. Galasso,
CPA

Level
Update

Prerequisites
Prior experience
with GAAS

**Qualifies for
Yellow Book 24**

The AICPA's Auditing Standards Board has several large projects that will be impacting entities in the near future. We'll take a deep dive into the changes related quality management as well as group audits. We'll also review common audit deficiencies. This course will keep auditors up to date on the work of the ASB.

Learning Objectives

- Identify the potential impact of the SQMS standards on firms
- Recognize common audit deficiencies
- Recall the core elements of quality management
- Recall the changes to group audits
- Recognize the impact of the major projects of the ASB

This course is also available as part of the 8-credit 2024 Annual Update for Accountants & Auditors and the 8-credit 2024 Annual Update for Not-for-Profit Accountants & Auditors.

WHAT'S GOING ON AT THE FASB (2024)

4 Credits

Field of Study
Accounting

Instructor
Melisa F. Galasso,
CPA

Level
Update

Prerequisites
Prior experience
with GAAP

The course will start with the Accounting Standard Updates effective in 2024 for public entities, private entities, and nonprofits. We will also review year 2 implications of the leases standard including modification accounting. We will 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.

Learning Objectives

- Identify the impact of ASUs that are effective in 2024 on financial reporting
- Describe the impact of the lease modification on financial reporting
- Identify FASB ASUs that will be effective after 2024

This course is also available as part of the 8-credit 2024 Annual Update for Accountants & Auditors.

WHAT'S GOING ON AT THE GASB (2024)

4 Credits

Field of Study

Accounting
(Governmental)

Intstructor

Melisa F. Galasso,
CPA

Level

Update

Prerequisites

Prior experience
with governmental
financial reporting

The GASB has been working on some big projects lately. We kick off this course with a look at the GASB standards that are effective this year including GASB 100, Accounting Changes and Error Corrections and GASB 101, Compensated Absences. We will then switch gears to the GASB standards coming down the pike, including the major projects of the GASB.

Learning Objectives

- Recall the impact of GASB 100 and 101 on financial reporting for governments
- Recall the impact of standards effective in 2024
- Recall major projects the GASB is working on
- Identify GASB standards effective after 2024

This course is also available as part of the 8-credit 2024 Annual Update for Governmental Accountants & Auditors.

**Qualifies for
Yellow Book 24**

YELLOW BOOK ETHICS

2 Credits

Field of Study
Regulatory Ethics

Instructor
Melisa F. Galasso,
CPA

Level
Intermediate

Prerequisites
Prior experience
with GAGAS

Qualifies for
Yellow Book 24

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.

Learning Objectives

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

INSTRUCTOR BIOGRAPHY



Melisa F. Galasso, CPA is the founder and CEO of Galasso Learning Solutions LLC. A CPA with over 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.

INSTRUCTOR BIOGRAPHY



Melissa Critcher, CPA brings over 20 years of experience and expertise in the area of employee benefit plans. She owns a CPA firm specializing in the audit of EBPs and in consulting with CPA firms and plan sponsors. She has been repeatedly recognized as an outstanding discussion leader for her work with the AICPA, NCACPA, and other organizations.

Melissa has served in various roles with both the NCACPA and AICPA including serving as a member of the NCACPA Board of Directors and A&A Committee, as well as, local chapter positions. For the past six years, Melissa has also served as a volunteer on the AICPA Technical Standards Committee for Employee Benefit Plans which is responsible for evaluating referrals from the Department of Labor for deficient audits and makes recommendations for disciplinary actions.



Jaclyn Veno, CPA 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).



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