

Basic Training for Financial Managers 2015
Montana Department of Administration

~~~~~

**Jerry E. Durham, CPA, CGFM, CFE**  
Assistant Director, Research and Compliance  
Tennessee Comptroller of the Treasury  
Division of Local Government Audit

**Day One**

|                                                                           |                          |
|---------------------------------------------------------------------------|--------------------------|
| The End – A look at Pensions in the Rearview Mirror – GASB 67, 68, and 71 | 150                      |
| The Beginning – A look at OPEB through a Telescope                        | 75                       |
| GASB 72, Fair Value Measurement and Application                           | 75                       |
| GASB’s Wish List – A look at GASB’s Agenda                                | <u>100</u>               |
| Total Estimated Minutes =                                                 | (8 CPE hours) <u>400</u> |

**Day Two**

|                                                       |                          |
|-------------------------------------------------------|--------------------------|
| Auditing Update – SAS 128 and 129                     | 50                       |
| Auditing Standards Board’s Technical Agenda           | 25                       |
| Montana Ethics                                        | 50                       |
| Grants Management Reform – Getting Ready              | 100                      |
| COSO and Green Book Essentials                        | 50                       |
| History of Accounting and Auditing                    | 75                       |
| An Auditor’s Perspective (Why Do Auditor’s Do That?!) | <u>50</u>                |
| Total Estimated Minutes =                             | (8 CPE hours) <u>400</u> |