



## **Intermediate Governmental Accounting Seminar**

**July 16 & 17, 2025**

Rea's Conference Facility - Dublin, OH

### **July 16, 2025**

8:30—9:00 a.m.

**Registration/Breakfast**

9:00—9:15 a.m.

**Welcome & Introductions**

9:15—10:05 a.m.

**Government Environment and Reporting Model**

Presenter: Jeff McCuen, Ohio GFOA Past President

10:05—10:20 a.m.

**Break**

10:20—11:10 a.m.

**Measurement Focus & Basis of Accounting**

Presenter: Tim Lintner, Auditor of State's Office

11:10 a.m.—12:00 noon

**GASB Update**

Presenter: Tracie McCreary, Auditor of State's Office

12:00—1:00 p.m.

**Lunch**

1:00—1:50 p.m.

**Note Disclosures**

Presenter: Karen Leffler, Rea

1:50—2:05 p.m.

**Break**

2:05—2:55 p.m.

**Note Disclosures, continued**

Presenter: Karen Leffler, Rea

2:55-3:45 p.m.

**Triple Crown – ACFRs, PAFRs and Budget Books**

Presenter: Bryan Cottrill, Worthington Schools

3:45 p.m.

**Day 1 Adjourns**

### **July 17, 2025**

8:30—9:00 a.m.

**Breakfast**

9:00—9:50 a.m.

**MD&A**

Presenters: Julie Didinger & Will Sengos, Julian & Grube, Inc.

9:50—10:05 a.m.

**Break**

10:05—10:55 a.m.

**Capital Assets Best Practices**

Presenter: Anita Martin, Rea

10:55—11:45 a.m.

**Specialized Accounting Applications**

Presenter: Anita Martin, Rea

11:45 a.m.—12:45 p.m.

**Lunch**

12:45—1:35 p.m.

**Preparing the SEFA and Recent Updates to Uniform Guidance**

Presenters: Rebecca Heizer & Amanda Copeland, Julian & Grube, Inc.

1:35—2:25 p.m.

**Common Reporting Deficiencies & Best Practices**

Presenter: Jason Cowman, Julian & Grube, Inc.

2:25—2:40 p.m.

**Break**

2:40—3:30 p.m.

**Internal Controls and Fraud Update**

Presenter: Derek Conrad, Rea

3:30 p.m.

**Wrap-up Day 2**