



**2015 State and Local Government Expert Panel Meeting Agenda**

**Monday, November 2, 2015 8:00 am- 5:00 pm**

**Tuesday, November 3, 2015 8:00 am -1:30 pm**

New York LaGuardia Airport Marriott  
102-05 Ditmars Boulevard - East Elmhurst, NY 11369

<b>Time</b>	<b>Topic</b>	<b>Who</b>
<b>Monday, November 2</b>		
8:00 am – 8:20 am	<b>Welcome &amp; Introductions</b> **	Markert/Hyland
8:20 am – 10:00 am	<b>Preparation for GASB Liaison Meeting</b> <ul style="list-style-type: none"> <li>• Key Positions from Recent SLGEP Comment Letters to GASB *</li> <li>• Review Liaison Agenda **</li> </ul>	Markert
10:00 am – 12:00 pm	<b>GASB Liaison Meeting</b> (separate agenda)	All
12:00 pm – 1:00 pm	<b>Lunch with GASB &amp; GASAC</b>	All
1:00 pm – 1:30 pm	<b>GASB Liaison Meeting Debrief</b> <ul style="list-style-type: none"> <li>• Important Information Learned</li> <li>• Strategy for Upcoming Due Process Documents **</li> </ul>	All
1:30 pm – 3:00 pm	<b>OPEB</b> * <ul style="list-style-type: none"> <li>• Identify Potential Audit/Accounting Issues</li> <li>• Audit Guide Approach</li> </ul>	All
3:00 pm – 3:15 pm	<b>Break</b>	
3:15 pm – 5:00 pm	<b>Pension Implementation &amp; Practice Issues</b> ** <ul style="list-style-type: none"> <li>• Pensions <ul style="list-style-type: none"> <li>○ Employer Pick-Ups</li> <li>○ Employer Due Diligence</li> <li>○ Cost-Sharing ER – Early Payments</li> <li>○ Regulatory Asset</li> <li>○ Intra-entity Allocation</li> <li>○ Discount Rate</li> </ul> </li> <li>• Actuarial Certifications</li> <li>• 529 Plans &amp; Discount Rate</li> </ul>	Hyland Scott Abernethy Hyland Hyland Scott/Abernethy Scott/Markert Abernethy
6:30 pm	<b>Expert Panel Dinner</b> Sangria 29-02 Francis Lewis Blvd Flushing, NY 11358 718-358-2727	

\* See Agenda Materials sent October 20, 2015

\*\* Attachments Included with Agenda

# Materials to be Provided Separately



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Tuesday, November 3		
8:00 am – 9:00 am	<b>Update from AICPA Teams</b> <ul style="list-style-type: none"> <li>• Enhancing Audit Quality</li> <li>• GAQC Update</li> <li>• ASB Update</li> <li>• Publications Update</li> </ul>	Carl Mayes LaVonne Montague Foelster Hyland Shavonn Pegram
9:00 am – 10:00 am	<b>Fair Value *</b> <ul style="list-style-type: none"> <li>• Identify Potential Audit/Accounting Issues</li> <li>• Audit Guide Approach</li> </ul>	All
10:00 am – 10:30 am	<b>Auditor Involvement with Exempt Offerings **</b>	Foelster/Hyland
10:30 am – 11:30 am	<b>Links to Outside Sources Embedded in Financial Statements *</b>	Markert
11:30 am – 12:00 pm	<b>Governmental Audit Competency Efforts</b>	Carey Mitchell
12:00 pm – 1:30 pm	<b>Working Lunch/Other Business</b> <ul style="list-style-type: none"> <li>• Review Action Items #</li> <li>• Spring Meeting Dates</li> <li>• Other Closing Items</li> </ul>	Hyland

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