



2016 State and Local Government Expert Panel Meeting Agenda

Monday, December 5, 2016 8:30 a.m. to 5:30 p.m.

Tuesday, December 6, 2016 8:30 a.m. to 1:00 p.m.

AICPA Offices

1211 Avenue of the Americas - New York, NY 10036-8775

Time	Topic	Who
Monday, December 5		
8:30 am – 9:15 am	Welcome & AICPA Updates <ul style="list-style-type: none"> • Introduction of Members * • Goals of Meeting • Auditing Standards Board Update ** • GAQC Update 	Acker Acker Hyland Foelster
9:15 am – 9:30 am	Review June 2016 Action Items *	Acker/Hyland
9:30 am – 11:00 am	OPEB <ul style="list-style-type: none"> • Update on New Chapter for SLG Guide • Audit Issues ** 	Markert Various
11:00 am – 11:30 am	Peer Review ** <ul style="list-style-type: none"> • Plan to Update PR Checklist 20,500 • Observations from Recent Engagements 	Karen Aylor
11:30 am – Noon	Pensions <ul style="list-style-type: none"> • CS ER: Census Data Audit Procedures ** 	Acker
Noon – 12:45 pm	Lunch	
12:45 pm – 2:15 pm	Pensions (continued) <ul style="list-style-type: none"> • CS GASB 68 Schedule: Illustrative Notes * • Single-Employer 805 Schedule & Opinion * • Other Practice Issues ** 	Markert Markert Various
2:15 pm – 2:30 pm	Break	
2:30 pm – 3:30 pm	ET 1.224.020 Task Force * <ul style="list-style-type: none"> • Conclusions Reached • Feedback 	Nancy Miller All
3:30 pm – 3:45 pm	ET 1.260.040 (Leases) Task Force - Update	Hyland
3:45 pm – 5:30 pm	Fiduciary Activities * <ul style="list-style-type: none"> • Concerns with Changes to Framework • Illustrative Examples 	Acker All
6:30 pm	Expert Panel Dinner TBD	

* See additional materials distributed with Agenda

** Materials to be provided separately



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Time	Topic	Who
Tuesday, December 6		
8:30 am – 10:00 am	Preparation for GASB Liaison Meeting <ul style="list-style-type: none"> • Review GASB/SLGEP Liaison Agenda ** • Reporting Model Tentative Conclusions * • Due Process & GAAP Considerations * 	All
10:00 am – 10:30 am	Audit Data Analytics **	Brian Collins
10:30 am – 11:00 am	Preparation for GASB Liaison Meeting (cont'd)	
11:00 am – 11:45 am	SEC & Municipal Securities Developments **	Foelster
11:45 am – 12:45 pm	Lunch & Practice Issue Discussion	
12:45 pm – 1:00 pm	Conclude & Depart for LGA Marriott Next meeting: TBD - June 5-6 or June 12-16	
2:30 pm – 4:30 pm	GASB/SLGEP Liaison Meeting New York LaGuardia Airport Marriott 102-05 Ditmars Boulevard East Elmhurst, NY 11369	

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** Materials to be provided separately