


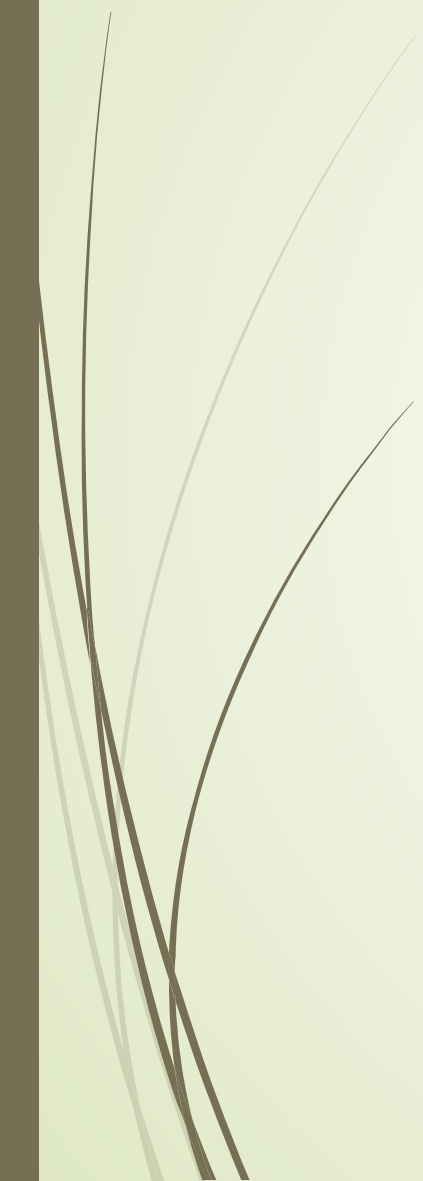
Examiners Update to County Administrators



Presented by: James E. Hall, CPA
Director County Audit Division
Examiners of Public Accounts
State of Alabama



Disclaimer

- ▶ This information was presented to the Association of County Administrators of Alabama's (ACAA) Annual Conference on May 12, 2016.
 - ▶ This presentation represents the audit position of the Department of Examiners of Public Accounts as of that date.
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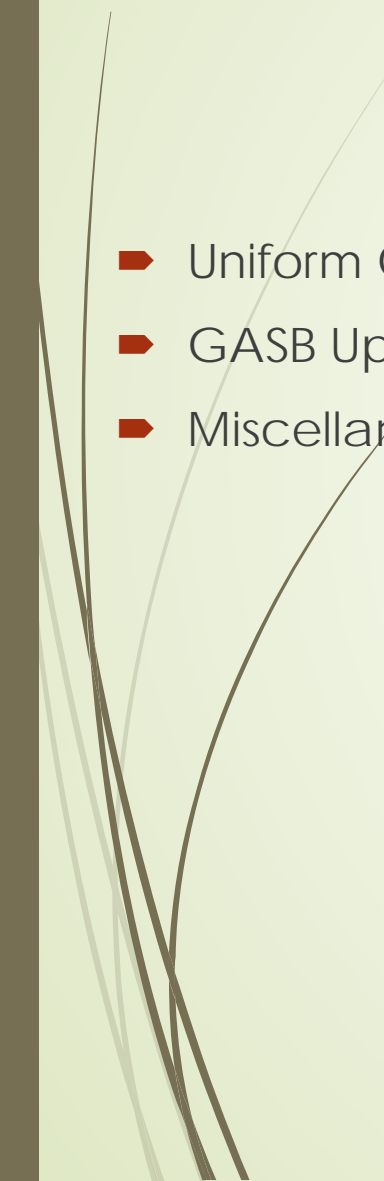


INFORMATION

- ▶ Facebook page – Alabama Department of Examiners of Public Accounts
- ▶ Twitter – Follow us @Examiners3
- ▶ “Fraud Hotline” to report fraud, waste or abuse:
1-844-56-FRAUD (1-844-563-7283)
Report.fraud@examiners.alabama.gov



Overview

- Uniform Guidance (CFR 200)
 - GASB Updates
 - Miscellaneous Audit Topics
- 



Uniform Guidance (2 CFR 200)

- ▶ Single Audit Threshold increased from \$500,000 to \$750,000 expended per year
- ▶ Audit Finding Follow-up (2 CFR 200.511) – The auditee must prepare a summary schedule of prior audit findings related to federal awards and a corrective action plan
- ▶ New requirements concerning policies for certain areas – 200 CFR policies



GASB Updates

- ▶ Don't shoot the messenger!
- ▶ GASB 72-82
 - ▶ 72 – 126 pages
 - ▶ 73 – 140 pages
 - ▶ 74 – 122 pages
 - ▶ 75 – 310 pages
 - ▶ 76 – 50 pages
 - ▶ 77 – 50 pages
 - ▶ 78 – 30 pages
 - ▶ 79 – 62 pages
 - ▶ 80 – 24 pages
 - ▶ 81 – 46 pages
 - ▶ 82 – 32 pages



GASB 72

- ▶ **Statement No. 72**

- Fair Value Measurement and Application***

- Effective Date: The requirements of this Statement are effective for financial statements for reporting periods beginning after June 15, 2015. Earlier application is encouraged.

- (Issued 02/15)

- ▶ **Effective FY2016**



GASB 72

- ▶ Addresses accounting and financial reporting issues related to fair value measurements. The definition of **fair value** is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.
- ▶ Provides guidance for determining a fair value measurement for financial reporting purposes.
- ▶ Also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.



GASB 72

- ▶ **Fair Value Measurement**

Fair value is described as an exit price. Fair value measurements assume a transaction takes place in a government's principal market, or a government's most advantageous market in the absence of a principal market. The fair value also should be measured assuming that general market participants would act in their economic best interest. Fair value should not be adjusted for transaction costs.



GASB 72

- ▶ To determine a fair value measurement, a government should consider the unit of account of the asset or liability. The unit of account refers to the level at which an asset or a liability is aggregated or disaggregated for measurement, recognition, or disclosure purposes as provided by the accounting standards. For example, the unit of account for investments held in a brokerage account is each individual security, whereas the unit of account for an investment in a mutual fund is each share in the mutual fund held by a government.



GASB 72

- ▶ Requires a government to use valuation techniques that are appropriate under the circumstances and for which sufficient data are available to measure fair value.
- ▶ The techniques should be consistent with one or more of the following approaches: the market approach, the cost approach, or the income approach.
 - ▶ Market approach uses prices and other relevant information generated by market transactions involving identical or comparable assets, liabilities, or a group of assets and liabilities.
 - ▶ Cost approach reflects the amount that would be required to replace the present service capacity of an asset.
 - ▶ Income approach converts future amounts (such as cash flows or income and expenses) to a single current (discounted) amount.



GASB 72

- ▶ **Fair Value Application**

- ▶ Generally requires investments to be measured at fair value.
- ▶ An *investment* is defined as a security or other asset that (a) a government holds primarily for the purpose of income or profit and (b) has a present service capacity based solely on its ability to generate cash or to be sold to generate cash. Investments not measured at fair value continue to include, for example, money market investments
- ▶ Requires measurement at acquisition value (an entry price) for donated capital assets, donated works of art, historical treasures, and similar assets and capital assets received in a service concession arrangement. These assets were previously required to be measured at fair value.



GASB 72

► Fair Value Disclosures

This Statement requires disclosures to be made about fair value measurements, the level of fair value hierarchy, and valuation techniques. Governments should organize these disclosures by type of asset or liability reported at fair value. It also requires additional disclosures regarding investments in certain entities that calculate net asset value per share (or its equivalent).



GASB 73

- ▶ **Statement No. 73**
Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68

Effective Date: The provisions in Statement 73 are effective for fiscal years beginning after June 15, 2015—except those provisions that address employers and governmental nonemployer contributing entities for pensions that are not within the scope of Statement 68, which are effective for fiscal years beginning after June 15, 2016. Earlier application is encouraged.
(Issued 06/15)

- ▶ Effective FY2016 & FY2017



GASB 73

- ▶ Any assets accumulated for pensions that are provided through pension plans that are not administered through trusts should not be considered pension plan assets.
- ▶ It also requires that information similar to that required by Statement 68 be included in notes to financial statements and required supplementary information by all similarly situated employers and nonemployer contributing entities.



GASB 73

- ▶ Clarifies the application of certain provisions of Statements 67 and 68 with regard to the following issues:
 - ▶ Information that is required to be presented as notes to the 10-year schedules of required supplementary information about investment-related factors that significantly affect trends in the amounts reported
 - ▶ Accounting and financial reporting for separately financed specific liabilities of individual employers and nonemployer contributing entities for defined benefit pensions
 - ▶ Timing of employer recognition of revenue for the support of nonemployer contributing entities *not* in a special funding situation.



GASB 74

- **Statement No. 74**

- Financial Reporting for Postemployment Benefit Plans
Other Than Pension Plans***

- Effective Date: The provisions in Statement 74 are effective for fiscal years beginning after June 15, 2016. Earlier application is encouraged.
(Issued 06/15)

- **FY2017**



GASB 74

- ▶ This Statement replaces Statements No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, as amended, Statement 43, and Statement No. 50, *Pension Disclosures*.



GASB 75

- ▶ **Statement No. 75**

- Accounting and Financial Reporting for
Postemployment Benefits Other Than Pensions***

- Effective Date: The provisions in Statement 75 are effective for fiscal years beginning after June 15, 2017. Earlier application is encouraged.

- (Issued 06/15)

- ▶ **FY2018**



GASB 75

- ▶ Replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans.



GASB 75

- ▶ Divided into two primary sections
 - ▶ OPEB provided through plans administered as trusts or equivalent arrangements
 - ▶ OPEB provided through plans that are NOT administered as trusts or equivalent arrangements

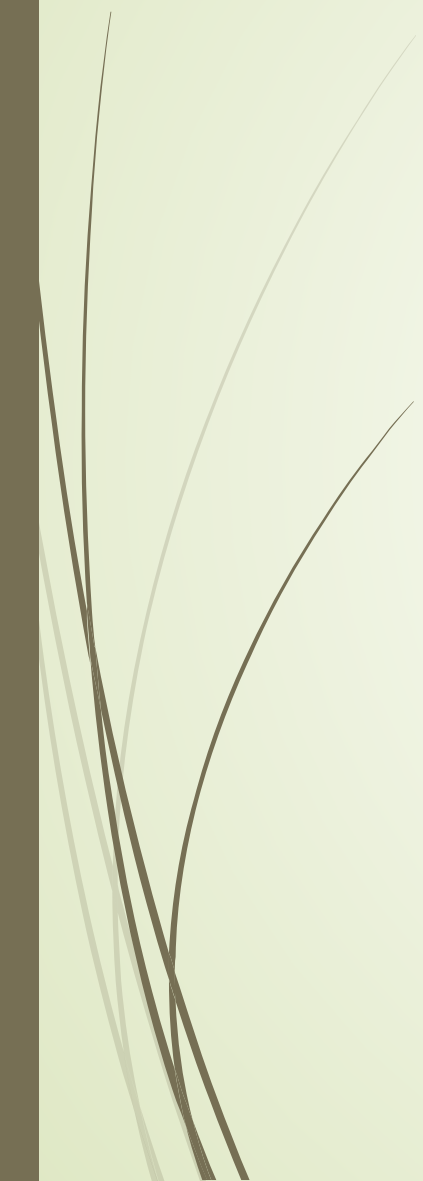


GASB 75

- ▶ Postemployment healthcare benefits
 - ▶ Medical, dental, vision, hearing, other health-related benefits
 - ▶ Provided either separately from or through a pension plan
- ▶ Other postemployment benefits when provided separately from a pension plan
 - ▶ Death benefits, life insurance, disability, long-term care



GASB 75

- No significant changes for accounting for OPEB in governmental funds
 - SIGNIFICANT changes to methods and assumptions used to determine actuarial information for GAAP reporting purposes
 - Employers participating in trusted plans recognize NET OPEB liability
 - Employers participating in non-trusted plans recognize TOTAL OPEB liability
- 

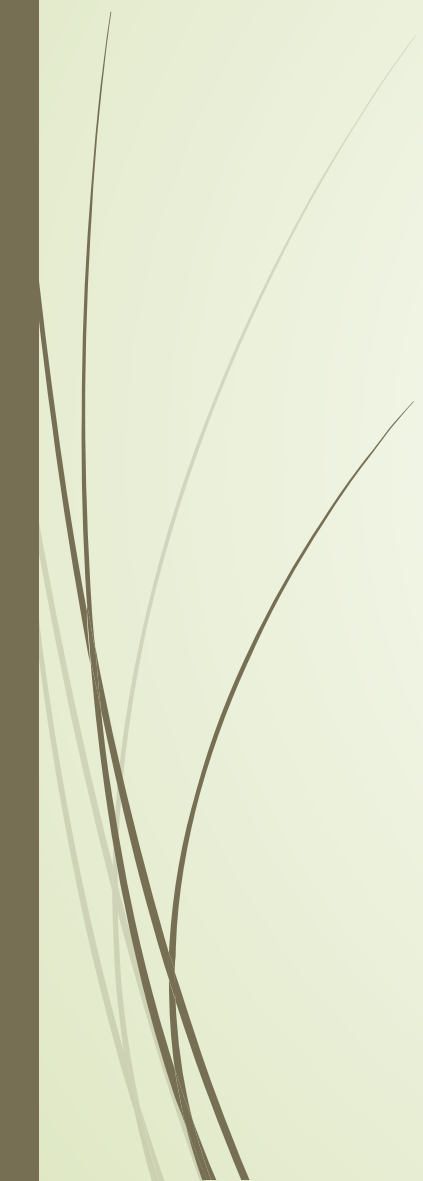


GASB 75

- ▶ Addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers.
- ▶ Establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures.
- ▶ For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.
- ▶ Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.



GASB 75

- Details the recognition and disclosure requirements for employers with payables to defined benefit OPEB plans that are administered through trusts that meet the specified criteria and for employers whose employees are provided with defined contribution OPEB.
 - Also addresses certain circumstances in which a nonemployer entity provides financial support for OPEB of employees of another entity.
- 



GASB 75



- ▶ In this Statement, distinctions are made regarding the particular requirements depending upon whether the OPEB plans through which the benefits are provided are administered through trusts that meet the following criteria:
 - ▶ Contributions from employers and nonemployer contributing entities to the OPEB plan and earnings on those contributions are irrevocable.
 - ▶ OPEB plan assets are dedicated to providing OPEB to plan members in accordance with the benefit terms.
 - ▶ OPEB plan assets are legally protected from the creditors of employers, nonemployer contributing entities, the OPEB plan administrator, and the plan members.



GASB 76

- ***GASB Statement No. 76, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments***

Effective Date: The provisions in Statement 76 are effective for reporting periods beginning after June 15, 2015. Earlier application is encouraged.

(Issued 06/15)

- FY2016



GASB 76

- ▶ The objective of this Statement is to the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles.
- ▶ This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.



GASB 76

- ▶ This Statement supersedes Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*.

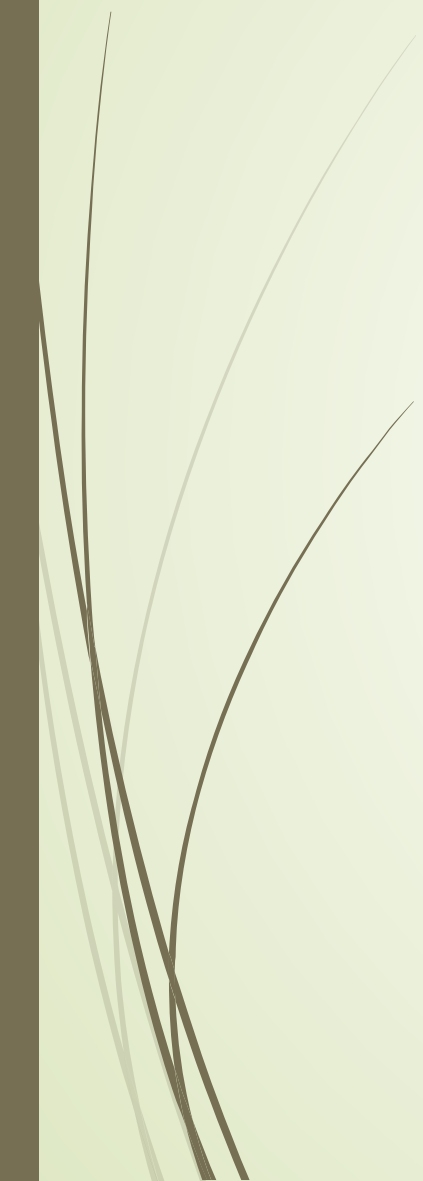


GASB 77

- ▶ **GASB Statement No. 77, *Tax Abatement Disclosures***
Effective Date: The requirements of this Statement are effective for reporting periods beginning after December 15, 2015. Earlier application is encouraged.
(Issued 08/15)
- ▶ FY2017



GASB 77

- ▶ Financial statements prepared by state and local governments in conformity with generally accepted accounting principles provide citizens and taxpayers, legislative and oversight bodies, municipal bond analysts, and others with information they need to evaluate the financial health of governments, make decisions, and assess accountability.
- 



GASB 77

- ▶ This information is intended, among other things, to assist these users of financial statements in assessing (1) whether a government's current-year revenues were sufficient to pay for current-year services (known as interperiod equity), (2) whether a government complied with finance-related legal and contractual obligations, (3) where a government's financial resources come from and how it uses them, and (4) a government's financial position and economic condition and how they have changed over time.



GASB 77

- ▶ Financial statement users need information about certain limitations on a government's ability to raise resources. This includes limitations on revenue-raising capacity resulting from government programs that use tax abatements to induce behavior by individuals and entities that is beneficial to the government or its citizens. Tax abatements are widely used by state and local governments, particularly to encourage economic development.





GASB 77

- ▶ For financial reporting purposes, this Statement defines a tax abatement as resulting from an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens.



GASB 77



- ▶ Although many governments offer tax abatements and provide information to the public about them, they do not always provide the information necessary to assess how tax abatements affect their financial position and results of operations, including their ability to raise resources in the future.
- ▶ This Statement requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues.



GASB 77

- ▶ This Statement requires governments that enter into tax abatement agreements to disclose the following information about the agreements:
 - ▶ Brief descriptive information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients
 - ▶ The gross dollar amount of taxes abated during the period
 - ▶ Commitments made by a government, other than to abate taxes, as part of a tax abatement agreement.



GASB 77

- ▶ Tax abatement agreements of other governments should be organized by the government that entered into the tax abatement agreement and the specific tax being abated. Governments may disclose information for individual tax abatement agreements of other governments within the specific tax being abated. For those tax abatement agreements, a reporting government should disclose:
 - ▶ The names of the governments that entered into the agreements
 - ▶ The specific taxes being abated
 - ▶ The gross dollar amount of taxes abated during the period.



GASB 78

- ***GASB Statement No. 78, Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans***

Effective Date: The requirements of this Statement are effective for reporting periods beginning after December 15, 2015. Earlier application is encouraged. (Issued 12/15)

- FY2017



GASB 78

- ▶ Prior to the issuance of this Statement, the requirements of Statement 68 applied to the financial statements of all state and local governmental employers whose employees are provided with pensions through pension plans that are administered through trusts.



GASB 78

- ▶ This Statement amends the scope and applicability of Statement 68 to exclude pensions provided to employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local governmental pension plan, (2) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (3) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan).



GASB 78

- ▶ This Statement establishes requirements for recognition and measurement of pension expense, expenditures, and liabilities; note disclosures; and required supplementary information for pensions that have the characteristics described above.



GASB 79

- ▶ ***GASB Statement No. 79, Certain External Investment Pools and Pool Participants***

Effective Date: The requirements of this Statement are effective for reporting periods beginning after June 15, 2015, except for the provisions in paragraphs 18, 19, 23–26, and 40, which are effective for reporting periods beginning after December 15, 2015. Earlier application is encouraged.

(Issued 12/15)

- ▶ **FY2016 & FY2017**



GASB 79

- ▶ This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes.



GASB 79

- ▶ An external investment pool qualifies for that reporting if it meets all of the applicable criteria established in the Statement.
- ▶ The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification, and liquidity; and (3) calculation and requirements of a shadow price. Significant noncompliance prevents the external investment pool from measuring all of its investments at amortized cost for financial reporting purposes.

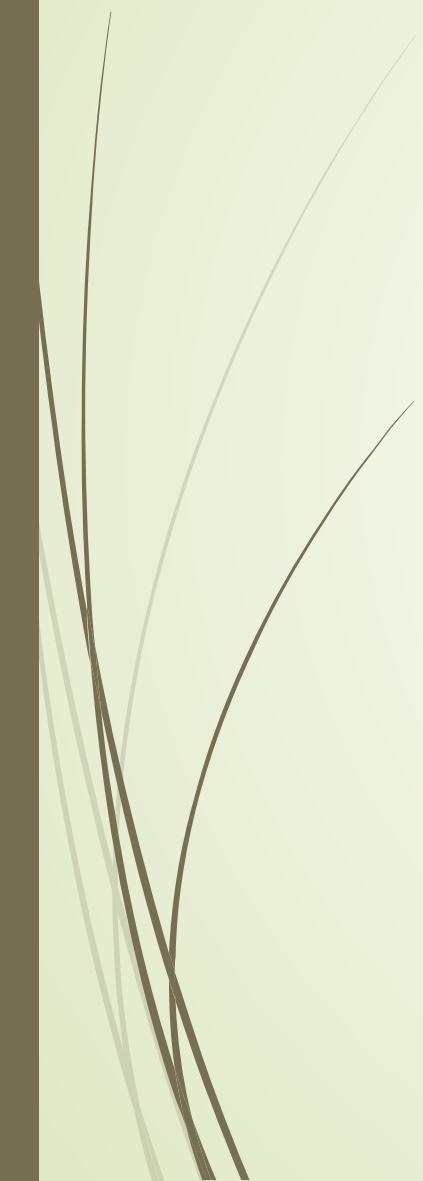


GASB 79

- ▶ If an external investment pool does not meet the criteria established by this Statement, that pool should apply the provisions in paragraph 16 of Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, as amended.
- ▶ If an external investment pool meets the criteria in this Statement and measures all of its investments at amortized cost, the pool's participants also should measure their investments in that external investment pool at amortized cost for financial reporting purposes.
- ▶ If an external investment pool does not meet the criteria in this Statement, the pool's participants should measure their investments in that pool at fair value, as provided in paragraph 11 of Statement 31, as amended.



GASB 79

- ▶ This Statement establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments that participate in those pools.
 - ▶ Those disclosures for both the qualifying external investment pools and their participants include information about any limitations or restrictions on participant withdrawals.
- 



GASB 80

- **GASB Statement No. 80, *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14***

Effective Date: The requirements of this Statement are effective for reporting periods beginning after June 15, 2016. Earlier application is encouraged.

(Issued 01/16)

- FY2017



GASB 80

- ▶ The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14, *The Financial Reporting Entity, as amended*.



GASB 80

- ▶ This Statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, *Determining Whether Certain Organizations Are Component Units*.



GASB 81

- ▶ **GASB Statement No. 81, *Irrevocable Split-Interest Agreements***

Effective Date: The requirements of this Statement are effective for periods beginning after December 15, 2016. Earlier application is encouraged.
(Issued 03/16)

- ▶ FY2017



GASB 81

- ▶ The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.



GASB 81

- ▶ Split-interest agreements are a type of giving agreement used by donors to provide resources to two or more beneficiaries, including governments. Split-interest agreements can be created through trusts—or other legally enforceable agreements with characteristics that are equivalent to split-interest agreements—in which a donor transfers resources to an intermediary to hold and administer for the benefit of a government and at least one other beneficiary. Examples of these types of agreements include charitable lead trusts, charitable remainder trusts, and life-interests in real estate.



GASB 81

- ▶ This Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, this Statement requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement requires that a government recognize revenue when the resources become applicable to the reporting period.



GASB 82

- ▶ **GASB Statement No. 82, *Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73***

Effective Date: The requirements of this Statement are effective for reporting periods beginning after June 15, 2016, except for the requirements of paragraph 7 in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements of paragraph 7 are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. Earlier application is encouraged.
(Issued 03/16)

- ▶ FY2017 & FY2018



GASB 82

- ▶ **Presentation of Payroll-Related Measures in Required Supplementary Information**

Prior to the issuance of this Statement, Statements 67 and 68 required presentation of covered-employee payroll, which is the payroll of employees that are provided with pensions through the pension plan, and ratios that use that measure, in schedules of required supplementary information. This Statement amends Statements 67 and 68 to instead require the presentation of covered payroll, defined as the payroll on which contributions to a pension plan are based, and ratios that use that measure.



GASB 82

► Selection of Assumptions

This Statement clarifies that a deviation, as the term is used in Actuarial Standards of Practice issued by the Actuarial Standards Board, from the guidance in an Actuarial Standard of Practice is not considered to be in conformity with the requirements of Statement 67, Statement 68, or Statement 73 for the selection of assumptions used in determining the total pension liability and related measures.



GASB 82

- ▶ **Classification of Employer-Paid Member Contributions**

This Statement clarifies that payments that are made by an employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements should be classified as plan member contributions for purposes of Statement 67 and as employee contributions for purposes of Statement 68. It also requires that an employer's expense and expenditures for those amounts be recognized in the period for which the contribution is assessed and classified in the same manner as the employer classifies similar compensation other than pensions (for example, as salaries and wages or as fringe benefits).



Other Issues / Audit Topics





Contracts

- ▶ Only the governing body has the authority to enter into contracts.
 - ▶ Still seeing contracts being entered into by other officials in the Courthouse.
 - ▶ There may be legal ramifications to County Commission if you are aware of this and let it continue.
 - ▶ Consult your attorney or ACCA staff.



Emergencies and Regular Bid Law

- The ***Code of Alabama 1975***, Section 41-16-53 – *Alabama Competitive Bid Law*
- Must affect public health, safety or convenience, be declared in writing by the awarding authority, and such action and reasons should be immediately made public by the awarding authority.
- Contracts may be let to the extent necessary to meet the emergency without public advertisement per ruling by the State Supreme Court (General Electric Co vs. City of Mobile 1991)

Emergencies and Public Works

- *Code of Alabama 1975*, Section 39-2-2 (e)
- Must affect public health, safety, or convenience, as declared in writing by the awarding authority, setting forth the nature of the danger to the public health, safety, or convenience which would result from delay, contracts may be let to the extent necessary to meet the emergency without public advertisement. The action and the reasons for the action taken shall immediately be made public by the awarding authority upon request.



Public Works Law



- ▶ Public Works Project – Definition
 - ▶ The construction, installation, repair, renovation, or maintenance of public buildings, structures, sewers, waterworks, roads, curbs, gutters, side walls, bridges, docks, underpasses, and viaducts as well as any other improvement to be constructed, installed, repaired, renovated, or maintained on public property and to be paid, in whole or in part, with public funds or with financing to be retired with public funds



Public Works Law

- ▶ Public Works Project – Threshold
 - ▶ \$50,000
- ▶ If a public works project is less than \$50,000, does not have to be bid under the public works law or the regular competitive bid law.
- ▶ However, a Commission can seek bids even if law does not require it!

Bid Files

- Retain documentation in the bid file when items are purchased from state bid list
- Print out information from state website at the time of purchase
- Also, retain documentation in the bid file of joint bids
- Obtain copy if the bid was prepared and awarded by another agency



Rejecting Bids

- ▶ Section 41-16-27, *Code of Alabama, 1975*
- ▶ The awarding authority or requisitioning agency shall have the right to reject any bid if:
 - ▶ The price is deemed excessive, or
 - ▶ The quality of the product is inferior





Purchasing Cooperatives

- ▶ The *Code of Alabama 1975*, Section 41-16-51
- ▶ Can only be used for the **PURCHASE OF GOODS**
- ▶ Cooperatives must be approved by the EPA in advance.
- ▶ When a County wants to purchase from a cooperative contract, the County should write a letter to the EPA and request that we review the contract.
- ▶ Written procedures on obtaining approval on the EPA website
- ▶ Upon review and approval, the EPA will provide County a letter to document our approval, if not already approved and on our website.
- ▶ Our website contains information on the cooperatives which have been approved
- ▶ **NOTE HB170 – (if passed) will allow for the purchase of services, other than purchase of voice or data wireless communication services**



Approved Cooperatives as of 5/3/2016

- U.S. Communities
- The Cooperative Purchasing Network (TCPN)
- National IPA
- National Joint Powers Alliance (NJPA)
- National Cooperative Purchasing Alliance (NCPA)
- Houston-Galveston Area Council (H-GAC)



Bid Law

- ▶ Act 2015-293, Acts of Alabama
- ▶ 41-16-50 (b) changed local preference zone allowance from no more than 3% to no more than 5% greater than the bid of the lowest responsible bidder.



Bid Law




- ▶ 41-16-50(d)...in the event the lowest bid for an item of personal property or services to be purchased or contracted for is received from a foreign entity, where the county, a municipality, or an instrumentality thereof is the awarding authority, the awarding authority may award the contract to responsible bidder whose bid is no more than 10% greater than the foreign entity if the bidder has a place of business within the local preference zone or is a responsible bidder from a business within the state that is a woman-owned enterprise, an enterprise of small business, a minority-owned business, a veteran-owned business, or a disadvantaged-owned business.
- ▶ Foreign entity - a business entity that does not have a place of business with the state.




School Tax Levies

- ▶ Be aware of when levies expire!
- ▶ Amendment 778 – minimum of 10 mills for schools
- ▶ County gets commissions on regular tax levies, however NO commissions on 778 levies.



Preparing and Understanding County Financial Statements Course

- 4 classes
 - 71 Participants
 - 43 Counties
- No judgement
- Interest in additional classes or more advanced classes – Please contact Donna Key / ACCA



Preparing and Understanding County Financial Statements Course

- ▶ Special Thanks
 - ▶ Debra Gibson – Pike County
 - ▶ Jordan Cox – Pike County
 - ▶ Matt Richards – EPA
 - ▶ Ashli Page – EPA
 - ▶ Cherie Raffle – EPA
 - ▶ ACCA Staff

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