

# **PASH Education Day Tuesday, May 23, 2023 & Thursday, May 25, 2023**

## **Course Descriptions (Advertisements)**

### **Cost of registration: Options include 2 Day Event or Pick a Day**

2-Day Event (Tuesday & Thursday):	Member - \$240, Non-Member - \$290
One-Day Price (Tuesday or Thursday):	Member - \$125, Non-Member - \$150

All courses below:    Program Level: **Basic**                      Delivery: **Group Live**                      CPE Credits: **1**  
Prerequisites: **None**    Advance Prep: **None**    Cost/Fee: **See above rates**

This is a non-refundable event; substitutions can be made by notifying Jennifer Holt-McKellar ([pashjennifer@yahoo.com](mailto:pashjennifer@yahoo.com)). If possible, prior to the day of the event, so lists can be updated. Complaints/concerns can be sent to Jennifer Holt-McKellar.

Council of Petroleum Accountants Societies (COPAS), Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.nasbaregistry.org](http://www.nasbaregistry.org).

### **Important Information:**

**It is recommended that you use a computer for these Zoom meetings. Be prepared to participate in polling questions (pop-ups) and to use the chat feature. (Required for credit). Each 1 hour session is reviewed individually for CPE participation qualification.**

**In order to receive CPE credit and a certificate, each individual must:**

- **Register**
- **Sign-in & sign-out via chat function**
- **Participate in pop-up polling questions throughout each presentation on Zoom and**
- **Complete the evaluation for each presentation to receive credit/certificate for each course**

**Evaluations will be emailed to you to complete and return no later than Thursday, June 8, 2023. Please return evaluations to [pashjennifer@yahoo.com](mailto:pashjennifer@yahoo.com). You will get a confirmation from Jennifer as to how many she received from you. If you don't receive an email response by Friday, June 16, 2023, please let Jennifer know.**

**Certificates should be emailed to you for each course by the end of June 2023. If you need the certificates prior to the end of June for your CPA license due date, please send an email to [pashjennifer@yahoo.com](mailto:pashjennifer@yahoo.com) and Jennifer will work with you. You should get a confirmation back from Jennifer letting you know your early request has been noted.**

## TUESDAY, MAY 23, 2023 - AGENDA

### Opening Announcements Begin at 7:45am

Please plan to be logged in prior to this time in case you have any connection issues. We will review the required steps for participants to complete in order to receive credit/certificates.

**Session T1: 8:00am – 8:50am** (Tuesday 5/23/23)

**Title: Oklahoma Gross Production Tax Overview and Updates**

**Presented by:** Tomas Gaytan & Samuel Marshall (Ryan)

Program Level: **Basic** Delivery: **Group Internet Based** CPE Credits: **1**

Prerequisites: **None** Advance Prep: **None** Cost/Fee: **See above**

Field of Study: **Taxes**

**Description:** Oklahoma has made a lot of updates regarding its Gross Production Tax over the past year. Please join us to discuss new oil and gas incentives, marketing cost deductions, and the OKTAP rollout.

#### Learning Objective:

By the end of this presentation, you will be able to:

1. Describe the new oil and gas incentives available to Oklahoma producers.
2. Identify allowable marketing cost deductions.
3. Discuss the challenges faced by Operators during the OKTAP rollout.

**Session T2: 9:00am – 9:50am** (Tuesday 5/23/23)

**Title: A Bit of Land for the Rest of Us**

**Presented by:** James Hoffman (University of North Texas (UNT DSI-PDX))

Program Level: **Basic** Delivery: **Group Internet Based** CPE Credits: **1**

Prerequisites: **None** Advance Prep: **None** Cost/Fee: **See above**

Field of Study: **Specialized Knowledge**

**Description:** Land can be quite confusing for other Upstream company employees and mineral owners in other functions. Today will cover some of the fundamental rules and practices of "Land" that may directly or indirectly affect you.

#### Learning Objective:

By the end of this presentation, you will be able to:

1. Explain the 3 basic "Laws" and the 3 basic "Sins" of Upstream Land.
2. Interpret how parts of a lease affect the viability of post-production deductions.
3. Identify what holds a lease and what doesn't.

**Session T3: 10:00am – 10:50am** (Tuesday 5/23/23)

**Title: Federal Reporting for Unit Properties**

**Presented by:** Jacob Higginbotham (Martindale Consultants)

Program Level: **Basic** Delivery: **Group Internet Based** CPE Credits: **1**

Prerequisites: **None** Advance Prep: **None** Cost/Fee: **See above**

Field of Study: **Accounting**

**Description:** This presentation will contain an overview of Federal reporting for properties contained within a unit and one or more participating areas. In addition, the presentation will cover various simple and complex scenarios often encountered and how one reports under each.

**Learning Objective:**

By the end of this presentation, you will be able to:

1. Discuss the challenges encountered when performing federal reporting for unit properties.
2. Describe and explain the various pieces of information and computations needed to properly report federal unit properties.

**Session T4: 11:00am – 11:50am** (Tuesday 5/23/23)

**Title: What is meant by an APA® Certificate?**

**Presented by:** Fay Lascelle (Commodore Offshore Operating LLC)

Program Level: **Basic** Delivery: **Group Internet Based** CPE Credits: **1**

Prerequisites: **None** Advance Prep: **None** Cost/Fee: **See above**

Field of Study: **Personal Development**

**Description** Join us to learn about the APA® program. What are the eligibility requirements, continued education requirements, and fees? The session will highlight some of the benefits of being APA® certified.

**Learning Objective:**

By the end of this presentation, you will be able to:

1. Identify what being APA® certified means.
2. Recall the eligibility requirements, along with continuing commitments to maintain certification.
3. List resource materials available to aide in exam preparation.

**Session T5: 1:30pm – 2:20pm** (Tuesday 5/23/23)

**Title: Payouts from a Division Order Analyst**

**Presented by:** Luanne Johnson (Ovintiv)

Program Level: **Basic** Delivery: **Group Internet Based** CPE Credits: **1**

Prerequisites: **None** Advance Prep: **None** Cost/Fee: **See above**

Field of Study: **Specialized Knowledge**

**Description:** A look at Payouts from the Division Order Analyst perspective. What all we look at to determine how the DOI will be set up and revised.

**Learning Objective:**

By the end of this presentation, you will be able to:

1. Discuss how to set up a DOI based on payouts BPO and APO.
2. Illustrate how a division order analyst uses various document to determine payouts when necessary.

**Session T6: 2:30pm – 3:20pm** (Tuesday 5/23/23)

**Title: Protecting Your Business in 2023**

**Presented by:** Dan Ramey (Houston Financial Forensics, LLC)

Program Level: **Basic** Delivery: **Group Internet Based** CPE Credits: **1**

Prerequisites: **None** Advance Prep: **None** Cost/Fee: **See above**

Field of Study: **Accounting**

**Description:** Cyberfraud and employee fraud are two of the largest distractions in business today, now we add the rise and use of cryptocurrency, and we have a dynamic environment for fraud to occur. Join Dan Ramey, President of Houston Financial Forensics, to learn what is occurring in the world of cyberfraud, employee fraud, and cryptocurrency in our 2023 world. The discussion will include some of the newest schemes occurring and what fraudsters are doing to relieve you of your hard-earned money. The session will also focus on takeaways to secure your business operations from employee fraud and cyber fraud, improve your cybersecurity, and strengthen internal controls related to reducing the likelihood of being a victim.

**Learning Objective:**

By the end of this presentation, you will be able to:

1. Discuss the broad range of fraud that can be perpetrated against a business.
2. Recall the latest frauds that are occurring in businesses.
3. Summarize a set of to-dos items to help secure their organization from employees and cyber fraud.

## THURSDAY, MAY 25, 2023 - AGENDA

### Opening Announcements Begin at 7:45am

Please plan to be logged in prior to this time in case you have any connection issues. We will review the required steps for participants to complete in order to receive credit/certificates.

**Session R1: 8:00am – 8:50am** (Thursday 5/25/23)

**Title: ONRR Update**

**Presented by:** Steve Dudgeon (Ryan, LLC)

Program Level: **Basic** Delivery: **Group Internet Based** CPE Credits: **1**

Prerequisites: **None** Advance Prep: **None** Cost/Fee: **See above**

Field of Study: **Accounting**

**Description:** Join us for an update on recent developments with the ONRR and how they could impact future reporting. Learn what frequent Data Mining issues companies are facing and how to resolve them.

#### Learning Objective:

By the end of this presentation, you will be able to:

1. Summarize the recent developments at the ONRR.
2. Discuss some of the most frequent data mining issues.

**Session R2: 9:00am – 9:50am** (Thursday 5/25/23)

**Title: Expense Audit Protocols and Practice**

**Presented by:** Matt Pilkington (Martindale Consultants, Inc.)

Program Level: **Basic** Delivery: **Group Internet Based** CPE Credits: **1**

Prerequisites: **None** Advance Prep: **None** Cost/Fee: **See above**

Field of Study: **Auditing**

**Description:** Presentation will cover COPAS expense audit protocols and practices. Join us to learn the audit process from beginning to end and the responsibilities for each party involved.

#### Learning Objective:

By the end of this presentation, you will be able to:

1. Describe the components of COPAS Accounting Guideline 19.
2. Recall the industry-standard audit process for expense audits.
3. Discuss the responsibilities of each party or stakeholder involved in the audit process.

**Session R3: 10:00am – 10:50am** (Thursday 5/25/23)

**Title: Mergers and Acquisitions: 2023 Energy Industry Outlook**

**Presented by:** Chris Wigman & Carla Amaning (CFGI)

Program Level: **Basic** Delivery: **Group Internet Based** CPE Credits: **1**

Prerequisites: **None** Advance Prep: **None** Cost/Fee: **See above**

Field of Study: **Specialized Knowledge**

**Description:** Join us to find out the current trends in Mergers and Acquisitions in the energy industry. Compare current and historical trends.

**Learning Objective:**

By the end of this presentation, you will be able to:

1. Discuss 2023 M&A trends in the energy industry.
2. Explain how current landscape compares to historical trends.

**Session R4: 11:00am – 11:50am** (Thursday 5/25/23)

**Title: 2023 National Severance Tax Legislative Overview**

**Presented by:** Sarah Magruder (Savvy Oil & Gas Consulting)

Program Level: **Basic** Delivery: **Group Internet Based** CPE Credits: **1**

Prerequisites: **None** Advance Prep: **None** Cost/Fee: **See above**

Field of Study: **Taxes**

**Description:** This presentation will provide a state-by-state overview of severance tax legislation proposed/passed to date in 2023. Analysis will then be shared related to drivers for legislative proposals and anticipated impact on the oil and gas industry. Lastly, a breakdown of the impact of severance tax by state for the prior fiscal year will be presented.

**Learning Objective:**

By the end of this presentation, you will be able to:

1. Summarize a state-by-state overview of severance tax legislation proposed/passed to date in 2023.
2. Explain analysis of drivers for legislative proposals and anticipated impact on the industry.
3. Illustrate the impact of severance tax by state for the prior fiscal year.

**Session R5: 1:30pm – 2:20pm** (Thursday 5/25/23)

**Title: Tax Outlook: What's new and what's next?**

**Presented by:** Dustin Stamper (Grant Thornton)

Program Level: **Basic** Delivery: **Group Internet Based** CPE Credits: **1**

Prerequisites: **None** Advance Prep: **None** Cost/Fee: **See above**

Field of Study: **Taxes**

**Description:** The tax landscape is evolving rapidly for the energy industry. We'll cover the most recent legislative and regulatory developments and the outlook for what's coming next, including:

- \*New energy credits and what they mean for both renewables and O&G
- \*Impact of losing R&E expensing and the outlook for restoring it
- \*How the new book minimum and stock buyback taxes could affect energy companies
- \*Long-term outlook for tax development, including the impact of IRS funding and the 2024 election

**Learning Objective:**

By the end of this presentation, you will be able to:

1. Describe recent tax developments affecting the oil and gas industry.
2. Identify opportunities presented by new energy credits.
3. Assess the outlook for future tax changes.

**Session R6: 2:30pm – 3:20pm** (Thursday 5/25/23)

**Title: The Effects of Cybersecurity on the Oil, Energy & Gas Market**

**Presented by:** Ninad Purohit & Sunil Agarwal (CFG)

Program Level: **Basic** Delivery: **Group Internet Based** CPE Credits: **1**

Prerequisites: **None** Advance Prep: **None** Cost/Fee: **See above**

Field of Study: **Information Technology (Cybersecurity)**

**Description:** Learn more about Cybersecurity and its impact on the Oil, Gas & Energy industry as the regulations tighten up, new cyber threats emerge, and Operational Technology moves to become to most targeted industry environment.

**Learning Objective:**

By the end of this presentation, you will be able to:

1. Describe the implications of Cybersecurity in the Oil, Gas & Energy industry?
2. Summarize the critical precautions that should be taken to protect your IT/OT environment?