



2023

C P E  
CONTINUING PROFESSIONAL EDUCATION  
GUIDE

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# 2023-2024 Course Guide

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To learn more, contact Hope Griego [hope@nmcpa.org](mailto:hope@nmcpa.org)



Please scan the QR code and search the course (ACRO) in parenthesis to register.

# 2023-2024 Course Guide

## Full List of Courses

### May

Tuesday, May 9 - a.m.....Cash Management Techniques, Systems & Solutions: Make Your Money Work Harder (CMT4)  
Tuesday, May 9 - p.m.....Shorten Month End: Closing Best Practices (SME4)  
Tuesday, May 16 - p.m.....Critical Thinking Skills: For Financial Professionals (CTS4)  
Friday, May 26 - a.m.....Forgotten Managerial Accounting Tools for CPAs (FMAT2)  
Tuesday, May 30 - a.m.....Conducting a Remote Audit (REMA4)  
Tuesday, May 30 - p.m.....The Bottom Line on the New Lease Accounting Requirements (LEAS4)

### June

Friday, June 2 - a.m.....Breaking Down the New Auditor's Report for ERISA Engagements (AUREPE4)  
Friday, June 2 - p.m.....Real-World Frauds Found in Governments (RFGO4)  
Monday, June 5 - a.m.....Governmental and Not-for-Profit Accounting and Auditing (GNP4)  
Monday, June 5 - p.m.....Current and Upcoming FASB Issues (ACCT2)  
Monday, June 5 - p.m.....Impact of Report Changes on Governments and NFPs (AAGN2)  
Tuesday, June 6 - a.m.....Balance Sheet Management (BSM4)  
Tuesday, June 6 - p.m.....Valuing a Business: What is This Company Worth? (VAB4)  
Wednesday, June 7 - a.m.....Partnership Essentials: Review & Update (PERU4)  
Thursday, June 8 - a.m.....Practical Excel Topics for the Public Accountant (PETP2)  
Thursday, June 8 - a.m.....Advanced Excel: Hidden Secrets and Gems (AEHS2)  
Monday, June 12 - a.m.....S Corporation Essentials: Review & Update (SCRU4)  
Monday, June 12 - p.m.....Your Front-Row Ticket to the 2023 Accounting & Auditing Season (FRAA4)  
Tuesday, June 13 - a.m.....Advanced Cybersecurity Awareness in Accounting - What You Need to Know (CYBA4)  
Wednesday, June 14 - a.m.....Data Analytics for CPAs (DATAC4)  
Friday, June 16 - 8hr.....Women's Leadership Summit (WLS)  
Monday, June 19 - a.m.....Not-for-Profit Update (NFPU2)  
Tuesday, June 20 - a.m.....Disclosure - The Key to Financial Statements (DKFS4)  
Thursday, June 22 - 8hr.....Expense vs. Capitalize - Getting it Right (DRFA)  
Friday, June 23 - a.m.....Identifying and Addressing the Risk of Fraud in Nonprofit Organizations (IAR4)  
Monday-Tuesday, June 26-27 - 8hr.....Audit Staff Essentials - New Staff: Core Concepts (ASE1)  
Wednesday, June 28 - a.m.....Independence and Recent Developments in Professional Ethics (IND2)  
Wednesday, June 28 - p.m.....Performing Preparation, Compilation, and Review Engagements (PCR2)  
Friday, June 30 - a.m.....Real Frauds Found in Not-for-Profits (RFNF4)

### July

Thursday-Friday, July 6-7 - 8hr.....Audit Staff Essentials – New Staff: Practical Applications (ASE2)  
Wednesday, July - 19 a.m.....Advanced Partnership Issues: Partnership Allocations (API4)



Thursday, July 20 - a.m.....Estate Planning for the 99% - Portability and More (EPP4)

Friday, July 21 - p.m.....Interpreting the New Revenue Recognition Standard: What All CPAs Need to Know (INRR4)

Monday, July 24 - a.m.....Professional Ethics for CPAs (ETHICS4)

Tuesday, July 25 - a.m.....Auditing Financial Statements of ERISA Plans (NAAB4)

Wednesday, July 26 - a.m.....Current Audit Environment and ASB Activity (AUD2)

Thursday-Friday, July 27-28 - 8hr.....Audit Staff Essentials – Experienced Staff/New In-Charge (ASE3)

Monday, July 31 - 8hr.....Forensic Accounting: Fraud Investigations (FAFI)

## August

Wednesday, August 2 - 8hr.....Applying the Uniform Guidance in Your Single Audits (INUG)

Thursday, August 3 - a.m.....Analyzing Financial Statements - A Guide (AFS2)

Tuesday, August 8 - a.m.....Accounting for Revenues and Expenses in a Not-for-Profit (NFPF4)

Thursday, August 10 - 8hr.....Risk Analysis and Management: What Every Financial Manager Must Know (RAM)

Friday, August 11 - a.m.....Mid-Year Tax Update (MYTU4)

Friday, August 11 - p.m.....Tax Planning update C&S Corp, Partnership & LLCs (TPCP4)

Monday, August 14 - a.m.....Current Issues in Accounting and Auditing: An Annual Update (AAU4)

Monday, August 14 - p.m.....Evaluating Fraud Risk in a Financial Statement Audit (ARF4)

Tuesday, August 15 - a.m.....Examining ASC 842, Leases: More Than Meets the Eye (NLS4)

Tuesday, August 15 - p.m.....Ethical Considerations for CPAs (ETH4)

Wednesday, August 16 - a.m.....SSARS 25 - What You Need to Know (SSARS25)

Thursday, August 17 - p.m.....Social Security & Medicare - Virtual (SSHP4)

Monday, August 21 - a.m.....Exploring Internal Controls That Could Have Prevented Frauds (ECTPF2)

Monday, August 21 - a.m.....Listening to the Statement of Cash Flows (LSC2)

Tuesday, August 22 - 8hr.....K2's Small Business Internal Controls, Security, And Fraud Prevention And Detection (SBIC)

Wednesday, August 23 - 8hr.....K2's Business Intelligence, Featuring Microsoft's Power BI Tools (BIFM)

Thursday, August 24 - 8hr.....Accounting and Auditing Update for Not-for-Profits (NAU)

Friday, August 25 - a.m.....Accounting, Auditing, and Tax Considerations for the Cannabis Industry (CANA4)

Tuesday, August 29 - 8hr.....Breaking Down the New Auditor's Reporting Suite of Standards for Non-ERISA Engagements (AURPTN)

## September

Monday, September 11 - 8hr.....Annual Update for Accountants and Auditors (AUAA)

Monday, September 18 - a.m.....Analytical Procedures Workshop (APW4)

Tuesday, September 19 - 8hr.....Four Most Overlooked Business Risks: Preparing for the Future (MOBR)

Thursday, September 21 - 8hr.....Loss Limitation School - Basis, At-Risk, Passive Activity Loss, §163(j), Excess Losses (§461(l)) and NOLs (LLS8)

Friday, September 22 - 8hr.....Tax Aspects of Buying and Selling Business (TBSB8)

Wednesday, September 27 - a.m.....Key Partnership and S Corporation Tax Planning Strategies (BTS4)

Wednesday, September 27 - p.m.....Taxation of Partnership Distributions and Sales of Partnership Interests (PDS4)

Friday, September 29 - 8hr.....Payroll Tax, Contract Labor and Fringe Benefit Tax Update (PTFB8)

## October



Please scan the QR code and search the course (ACRO) in parenthesis to register.

Monday, October 2 - a.m.....Yellow Book: Application of GAGAS Principles (YBAP4)

Monday, October 9 - p.m.....Preparation, Compilation, and Review Engagements Update and Review (COMP4)

Tuesday, October 10 - 8hr.....Fraud Prevention: Loss Prevention and Control (FPFP)

Tuesday, October 17 - 8hr.....Recent Compilation and Review Issues (CRP)

Wednesday, October 18 - a.m.....Kaplan's Guide to Recently Issued Auditing Standards (RIAS4)

Thursday, October 19 - a.m.....Depreciating & Expensing Business Assets (DEBA4)

Friday, October 20 - a.m.....Analytical Procedures: Practical Applications and Standards (APPA2)

Friday, October 20 - a.m.....Thinking Like a Quality Control Reviewer (TLQC2)

Monday, October 23 - a.m.....K2's Emerging Technologies For Accountants, Including Blockchain And Cryptocurrencies (EMBC4)

Monday, October 23 - p.m.....K2's Working Remotely – The New Normal (WRNN4)

Tuesday, October 24 - 8hr.....K2's Business Continuity – Best Practices For Managing The Risks (BCBM)

Wednesday, October 25 - a.m.....K2's Case Studies In Fraud And Technology Controls (CSFT4)

Wednesday, October 25 - p.m.....K2's Technology Update (TECU4)

Friday, October 27 - a.m.....Multistate Income Tax Issues (MIT4)

Friday, October 27 - p.m.....Taxation of the Mobile Workforce (TMW2)

Monday, October 30 - p.m.....Real Estate Taxation - Tax Staff Essentials (TRE4)

Tuesday, October 31 - a.m.....Succession Planning for the Small Business Owner: Finding the Exit Ramp (BSP4)

## November

Monday, November 6 - 8hr.....Taxation of Corporations - Tax Staff Essentials (TCC)

Wednesday, November 8 - a.m.....Introducing Partner Capital Account Reporting (CPMB2)

Wednesday, November 8 - p.m.....Section 754 Step-Up in Basis: Understanding the Tax Issues for Partnerships and LLCs (S754)

Monday, November 13 - a.m.....Found It! Reporting Findings in Yellow Book and Single Audits (FOT2)

Tuesday, November 14 - 8hr.....Predicting the Future: 21st Century Budgets and Projects (PTF)

Wednesday, November 15 - 8hr.....Tax Fundamentals of LLCs and Partnerships - Tax Staff Essentials (TLFP)

## December

Thursday, December 7 - a.m.....Four Tiers of Loss Limitations: A Guide to the Rules for Pass-Through Entities (FTL4)

Thursday, December 7 - p.m.....Surgent's Mastering Basis Issues for S Corporations, Partnerships, and LLCs (HMB4)

Friday, December 8 - a.m.....Select Estate and Life Planning Issues for the Middle-Income Client (PMI4)

Friday, December 8 - p.m.....Buying and Selling a Business: Tax and Structuring Overview (SEL4)

Monday, December 11 - 8hr.....S Corporations: Key Issues, Compliance, and Tax Strategies - Tax Staff Essentials (SCF)

Monday, December 18 - 8hr.....Preparing Individual Tax Returns for New Staff and Paraprofessionals (PITR)

Tuesday, December 19 - 8hr.....Tax Forms Boot Camp: LLCs, Partnerships, and S Corporations (TFBC)

## January 2024

Monday – Tuesday, January 15-16 - 8hr.....Federal Tax Update (BBFTU)



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# Accounting

## Cash Management Techniques, Systems & Solutions: Make Your Money Work Harder (CMT4) May 9, 2023

Are you managing your cash, or is your cash managing you? Can you effectively project cash position a week, month or year from now? This seminar demonstrates how to develop long and short-term cash management processes, allowing for productive days and restful nights. This session provides timeless cash management techniques and strategies.

**CPE:** 4 Technical      **Vendor:** The Knowledge Institute, LLC      **Instructor:** Richard Karwic      \$175.00

## Shorten Month End: Closing Best Practices (SME4) May 9, 2023

Surveys show that the average North American company completes its monthly financial statement closing in six days. However, some companies can close their books in one day or less. You don't have to sacrifice accuracy for speed. This session will show you how to close month-end faster, better and cheaper. This seminar will use hands-on exercises and provide opportunities for group discussion of the issues relating to performing a quick financial statement closing.

**CPE:** 4 Technical      **Vendor:** The Knowledge Institute, LLC      **Instructor:** Don Minges      \$175.00

## Forgotten Managerial Accounting Tools for CPAs (FMAT2) May 26, 2023

Are you managing your cash, or is your cash managing you? Can you effectively project cash position a week, month or year from now? This seminar demonstrates how to develop long and short-term cash management processes, allowing for productive days and restful nights. This session provides timeless cash management techniques and strategies.

**CPE:** 2 Technical      **Vendor:** Van Der Aa Tax Ed, LLC      **Instructor:** Chris Harper      \$88.00

## The Bottom Line on the New Lease Accounting Requirements (LEAS4) May 30, 2023

Which leases are within the scope of FASB ASC 842, Leases, and what are the basic accounting, financial reporting and disclosure requirements? This course addresses those questions by focusing on the basic core principles of this new major standard. Discussion includes basic identification, recognition, measurement, presentation and disclosure requirements. Case study exercises are included to illustrate application of the standard. This course discusses the lessee accounting model, including lease classification, amortization of the right-of-use asset, and interest on the lease liability. This course also discusses the lessor accounting model, including profit recognition and collectability.

**CPE:** 4 Technical      **Vendor:** AICPA      **Instructor:** Daryl Krause      \$175.00

## Current and Upcoming FASB Issues (ACCT2) June 5, 2023

This course is designed to provide an overview of recent accounting matters including FASB accounting standards updates broad and narrow issues, current FASB activities, and private company financial reporting. It covers relevant pronouncements, exposure drafts, and other guidance recently issued in the accounting arenas. This course will help practitioners at all levels to remain up to date on recent accounting pronouncements and other important accounting matters.

**CPE:** 2 Technical      **Vendor:** AICPA      **Instructor:** Kurt Oestrieher      \$88.00



Please scan the QR code and search the course (ACRO) in parenthesis to register.

**Your Front-Row Ticket to the 2023 Accounting & Auditing Season (FRAA4)****June 12, 2023**

Analysis of relevant GAAP provisions; Reminders regarding the continuing importance of ASC 606 for revenue recognition; Fresh perspectives of lease accounting in the wake of ASC 842 implementation; Overview of U.S. GAAP alternatives for certain entities; Summary of selected, salient standards for today's audit, review, and compilation engagements.

**CPE:** 4 Technical      **Vendor:** Van Der Aa Tax Ed, LLC      **Instructor:** Chris Harper      \$175.00

**Not-for-Profit Update (NFPU2)****June 19, 2023**

Analysis of relevant GAAP provisions; Reminders regarding the continuing importance of ASC 606 for revenue recognition; Fresh perspectives of lease accounting in the wake of ASC 842 implementation; Overview of U.S. GAAP alternatives for certain entities; Summary of selected, salient standards for today's audit, review, and compilation engagements.

**CPE:** 2 Technical      **Vendor:** Kaplan Financial Education      **Instructor:** James Hodge      \$88.00

**Disclosure - The Key to Financial Statements (DKFS4)****June 20, 2023**

A company's financial statements are far more than just financial data. This is where the disclosures become key to explaining what the numbers may not be able to on their own. Keep your professional reputation stellar by making sure your financial statements are up-to-speed. This course will explain and illustrate disclosure requirements, clear up misconceptions on practice problems, correct disclosure deficiencies most frequently cited by peer reviewers, and illustrate revenue and lease disclosures based on Topics 606 and 842.

**CPE:** 4 Technical      **Vendor:** Kaplan Financial Education      **Instructor:** James Hodge      \$175.00

**Interpreting the New Revenue Recognition Standard: What All CPAs Need to Know (INRR4)****July 21, 2023**

The effective date of FASB ASC 606, Revenue from Contracts with Customers, is here! Do you know which contracts are within the scope of the standard and when revenue should be recognized at a point in time or over time? This course answers those questions by providing a basic understanding of the five-step process for recognizing revenue under FASB ASC 606. Supported by practical examples, this course addresses core principles that all CPAs need to know. Recent updates to this course include the latest guidance from FASB, industry-specific examples taken from the AICPA Audit and Accounting Guide Revenue Recognition, as well as disclosure illustrations.

**CPE:** 4 Technical      **Vendor:** AICPA      **Instructor:** Renee Rampulla      \$175.00

**Forensic Accounting: Fraud Investigations (FAFI)****July 31, 2023**

Forensic accounting has been a rapidly growing part of the accounting profession for some time. The rapid expansion of technology, growth in various sectors of business and industry, and the rise and increase in complexity of white-collar crimes contribute to this growth. A diverse range of clients as well as cases involving all types of fraud make this an attractive profession, and one that is always in high demand. Enhance your knowledge and skills with our Forensic Accounting: Fraud Investigations course. Whether you have an audit background, work within the public sector, or aspire to be a forensic accountant, this course will provide you with the foundational knowledge to identify, investigate, and communicate your findings. You will also receive a copy of the AICPA's Forensic & Litigation Service's Forensic Accounting — Fraud Investigations practice aid for future reference.

**CPE:** 8 Technical      **Vendor:** AICPA      **Instructor:** Douglas Warren      \$285.00



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Financial Statement Analysis All accounting and financial professionals know how to analyze financial statements. Recent company examples of improper revenue recognition, low earnings quality, and cash flow issues emphasize the importance of understanding financial statement relationships beyond traditional accrual analysis methods. This program covers analysis techniques that identify unusual or unexpected financial statement relationships and emphasizes cash flow analysis and industry data.

**CPE:** 2 Technical      **Vendor:** Kaplan Financial Education      **Instructor:** Mark Mishler      \$88.00

**Accounting for Revenues and Expenses in a Not-for-Profit (NFPF4)****August 8, 2023**

Do you know what makes not-for-profit accounting and financial reporting different? This course will cover the requirements under FASB's financial statement standard and provide insight into what makes not-for-profit financial reporting different, such as accounting for revenues and expenses. This course will train you to clear key hurdles in not-for-profit accounting and reporting in an efficient and effective manner. Avoid the potholes of confusion and provide a financial picture that end users can truly understand.

**CPE:** 4 Technical      **Vendor:** AICPA      **Instructor:** Rebeka Mazzone      \$175.00

**Current Issues in Accounting and Auditing: An Annual Update (AAU4)****August 14, 2023**

Designed for accounting and attestation practitioners at all levels in both public accounting and business and industry, this course provides an overview of recent FASB and AICPA activity, including recently issued and proposed Accounting Standards Updates (ASUs); the latest on the new lease accounting standard, Topic 842; other relevant ASUs. The course also reviews new auditing standards effective in 2021 and beyond and the latest on new standards related to SSARS engagements. The course will also discuss other important A&A practice matters you should be aware of, including an update on peer review and audit quality.

**CPE:** 4 Accounting/Auditing      **Vendor:** Surgent McCoy CPE, LLC      **Instructor:** Ken Levine      \$175.00

**Examining ASC 842, Leases: More Than Meets the Eye (NLS4)****August 15, 2023**

Implementing ASU No. 2016-02, Leases (Topic 842) is sure to have a major impact on your balance sheet and potentially on your business as well. This course is a one-stop shop for what you need to know about the now-effective changes to the lease accounting guidance. In this course, we will review how to measure the lease liability and right-of-use asset that will now be recorded on the balance sheet for all leases. We will also tackle the tricky issues of accounting for lease modifications and other lease remeasurement events as well as address the other major provisions of ASC 842, such as disclosures and transition. We will also review the income statement treatment of lease expense for all leases for both lessees and lessors and discuss recent FASB implementation guidance. Lastly, the course will cover all recent updates to the originally issued guidance in Topic 842, including that related to discount rates. With Topic 842's effective date here, now is the time to get up to speed on this complex new standard.

**CPE:** 4 Technical      **Vendor:** Surgent McCoy CPE, LLC      **Instructor:** Hunter Cook      \$175.00



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Standards Updates Practitioners must be aware of the changes and how their practice will be affected, particularly in review engagements. Even though the concept of materiality is not new, the standard provides guidance that has previously been associated only with audit engagements. SSARS 25 includes a specific requirement to determine materiality, including documentation. Other new requirements are specific to inquiries to more effectively design needed review procedures and changes to the language in the report letter that will include a reference to accountant independence and other ethical considerations, much like the audit's new report letter. SSARS 25 also addresses required procedures and documentation when a qualified or adverse conclusion on reviewed financial statements is appropriate.

**CPE:** 2 Technical      **Vendor:** Kaplan Financial Education      **Instructor:** Howard Sibelman      \$88.00

**Listening to the Statement of Cash Flows (LSC2)****August 21, 2023**

Preparation of the statement of cash flows; Importance of identifying sources and uses of cash in financial reporting; Financial statement analysis; Cash-related financial statement disclosures.

**CPE:** 2 Technical      **Vendor:** Van Der Aa Tax Ed, LLC      **Instructor:** Chris Harper      \$88.00

**K2's Business Intelligence, Featuring Microsoft's Power BI Tools (BIFM)****August 23, 2023**

Business Intelligence (BI) is perhaps the hottest topic in most professional circles in today's business climate. Increasingly, organizations of all sizes seek to take advantage of the data available to them to identify previously undiscovered insights and gain competitive advantages thought to be out of reach just a few short years ago. A growing array of tools – from Excel add-ins to dedicated solutions such as Power BI – now allow you to leverage your existing knowledge and skills to create powerful, interactive dashboards and analyses unthinkable until recently.

This program will teach you to implement “do-it-yourself business intelligence” using various techniques and tools. First, you will learn to work with advanced Excel data query and summarization features to create Excel-based dashboards. You will then learn how to leverage that knowledge to build even more powerful BI objects using Microsoft's Power BI tools. If gaining better insights into your data to make better decisions is of interest to you, then join us for a fast-paced look at how you can take advantage of these fantastic tools.

**CPE:** 8 Technical      **Vendor:** K2 Enterprises      **Instructor:** Steve Yoss      \$285.00

**Accounting, Auditing, and Tax Considerations for the Cannabis Industry (CANA4)****August 25, 2023**

Cannabis Accounting, states have been passing legislation that legalizes cannabis for medicinal and recreational use, and the producers and retailers in this industry have been growing. Accounting and financial professionals are now tasked with navigating the often contrary state and federal laws. With cannabis being classified as a Schedule 1 controlled substance under the Federal Controlled Substances Act of 1970 and subject to federal prosecution but allowed to be sold in an increasing number of states, what are the major accounting and tax issues (federal and state) that impact this industry? This course will provide the basic guidelines that accounting professionals need to know to offer services in the cannabis industry.

**CPE:** 4 Accounting/Auditing/Taxes      **Vendor:** Kaplan Financial Education      **Instructor:** Tim Dreyer      \$175.00



Do you know what makes not-for-profit accounting and financial reporting different? This course will cover the requirements under FASB's financial statement standard and provide insight into what makes not-for-profit financial reporting different, such as accounting for revenues and expenses. This course will train you to clear key hurdles in not-for-profit accounting and reporting in an efficient and effective manner. Avoid the potholes of confusion and provide a financial picture that end users can truly understand.

CPE: 8 Accounting/Auditing

Vendor: AICPA

Instructor: Leah Donti

\$285.00

**Analytical Procedures: Practical Applications and Standards (APPA2)**

October 20, 2023

Do you know what makes not-for-profit accounting and financial reporting different? This course will cover the requirements under FASB's financial statement standard and provide insight into what makes not-for-profit financial reporting different, such as accounting for revenues and expenses. This course will train you to clear key hurdles in not-for-profit accounting and reporting in an efficient and effective manner. Avoid the potholes of confusion and provide a financial picture that end users can truly understand.

CPE: 2 Technical

Vendor: Van Der Aa Tax Ed, LLC

Instructor: Chris Harper

\$88.00

**Predicting the Future: 21st Century Budgets and Projects (PTF)**

November 14, 2023

We all make predictions in our personal and professional lives. We base our decisions to marry, buy a house, launch a new product or hire staff on expectations about the future. How can we use best practices and current research to improve our ability to predict the future? We will examine current best practices in forecasting to help us prepare better budgets and projections. We will also examine budgeting pitfalls and ways to avoid budget traps. We will discuss the risks that cause actual results to vary from our predictions and discuss methods to deal with both known and unknown risks. The course material includes eight group discussions and case studies.

CPE: 8 Technical

Vendor: The Knowledge Institute, LLC

Instructor: Don Minges

\$285.00

## 2023-2024 Course Guide

**Auditing****Conducting a Remote Audit (REMA4)**

May 30, 2023

In these uncertain times, remote auditing has become a fact of life for many auditors. Understanding the considerations for auditing a client remotely should be understood in order to properly perform the tasks necessary. From vouching client prepared documents to steps to performing a remote inventory, this course will discuss the items to focus on and the potential techniques to perform in order to adhere to professional standards.

CPE: 4 Technical

Vendor: AICPA

Instructor: Daryl Krause

\$175.00



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**Breaking Down the New Auditor's Report for ERISA Engagements (AUREPE4)****June 2, 2023**

In July 2019, the AICPA Auditing Standards Board issued a final standard Statement on Auditing Standards (SAS) No. 136, forming an Opinion and Reporting on Financial Statements of Employee Benefit Plans Subject to ERISA. SAS No. 136 prescribes certain new performance requirements for an audit of financial statements of employee benefit plans subject to the Employee Retirement Income Security Act of 1974 (ERISA) and changes the form and content of the related auditor's report. It is not for plans that are not subject to ERISA. Codified in new AU-C section 703 of AICPA Professional Standards, this standard is the foundational section that addresses the auditor's responsibility to form an opinion on the ERISA plan financial statements and prescribes the form and content of the auditor's report for ERISA plan audits. This course will address changes brought on by SAS No. 136. Specifically, the course looks at requirements for engagement acceptance, audit risk assessment and response, including the auditor's consideration of relevant plan provisions, communications of reportable findings with those charged with governance, the auditor's responsibilities relating to the ERISA-required supplemental schedules and the Form 5500 and the form and content of the related auditor's report.

**CPE:** 4 Technical**Vendor:** AICPA**Instructor:** Joann Cross**\$175.00****Real-World Frauds Found in Governments (RFGO4)****June 2, 2023**

Frauds in governments are as unique as government entities themselves. Through a comprehensive learning approach using examples, explanations of audit standards and informative case studies, learn about real-world government fraud, including cyber fraud, and your responsibilities when dealing with government fraud. This course analyzes several unique frauds which occurred in the government sector.

**CPE:** 4 Auditing Governmental**Vendor:** AICPA**Instructor:** Ric Jazaie**\$175.00****Governmental and Not-for-Profit Accounting and Auditing (GNP4)****June 5, 2023**

Change is inevitable and at times overwhelming if you are unprepared. Ensure you are current in governmental and not-for-profit auditing. This update course is designed to prepare you for the latest auditing developments affecting governments and not-for-profits.

**CPE:** 4 Auditing Governmental**Vendor:** AICPA**Instructor:** Roger Cusworth**\$175.00****Impact of Report Changes on Governments and NFPs (AAGN2)****June 5, 2023**

Change is inevitable and at times overwhelming if you are unprepared. Ensure you are current in governmental and not-for-profit auditing. This update course is designed to prepare you for the latest auditing developments affecting governments and not-for-profits.

**CPE:** 2 Auditing Governmental**Vendor:** AICPA**Instructor:** Roger Cusworth**\$88.00****Data Analytics for CPAs (DATAC4)****June 14, 2023**

This course provides an update to the recent accounting pronouncements affecting not-for-profits, the not-for-profit landscape, recent audit pronouncements and very important updates for those performing single audits and other types of compliance audits. Participants will be able to; Implement the most recent accounting and disclosure requirements impacting not-for-profit entities. Evaluate how the changes to auditing standards impact their financial statement audits. Recognize areas of risk in a not-for-profit and integrate the awareness of risk in financial statement audits. Identify the most recent OMB, Federal agency, and Single Audit requirements and be able to test them.

**CPE:** 4 Auditing/Information**Vendor:** Kaplan Financial Education**Instructor:** Tom Gancarski**\$175.00**

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Please scan the QR code and search the course (ACRO) in parenthesis to register.

**Identifying and Addressing the Risk of Fraud in Nonprofit Organizations (IAR4)****June 23, 2023**

This 4-hour module will help auditors and those working in nonprofit organizations to identify and address the most common fraud and abuse schemes that are perpetrated against them. Using a case study format, participants will learn how these fraud schemes can be prevented and detected. The issue of fraud is especially important to understand in an economy where incentive and pressure to commit a fraudulent act is intensified. This course has been updated with a discussion on the important changes in the COSO Framework and COSO white papers on board governance and cyber fraud and statistics from the Association of Certified Fraud Examiners. Participants will be able to identify situations where there is a risk of fraud and create ways to prevent and detect them.

**CPE:** 4 Technical**Vendor:** Kaplan Financial Education**Instructor:** Rebecca Lee**\$175.00****Audit Staff Essentials - New Staff: Core Concepts (ASE1)****June 26-27, 2023**

In this, the first of four comprehensive Audit Staff Essentials courses, first year staff will be provided with the foundational knowledge they will need to be successful, not only on their first few engagements, but throughout their careers. The information presented in this course will plant the roots of a successful auditor and member of the firm. From introducing the audit from the perspective of the firm, rather than the classroom, to understanding the dynamics of in-firm and client relationships, this course stresses the core knowledge that an auditor will need for life. Along with preparing an auditor to have early success with the firm, this course introduces concepts that auditors will need to successfully for successful career progression. With this knowledge, and the information found in our New Staff: Practical Application offering for new staff, first year audit staff will possess the skills they will need to perform functions common to their level.

**CPE:** 16 Technical**Vendor:** AICPA**Instructor:** Thomas Newell**\$540.00****Performing Preparation, Compilation, and Review Engagements (PCRV2)****June 28, 2023**

A go-to reference for training staff and managing your preparation, compilation, and review engagements, this course will enable you to be in compliance with all of the professional standards surrounding engagements performed in accordance with Statements on Standards for Accounting and Review Services (SSARs).

**CPE:** 2 Technical**Vendor:** AICPA**Instructor:** Michael Brand**\$88.00****Real Frauds Found in Not-for-Profits (RFNF4)****June 30, 2023**

Due to the nature of NFPs, fraud may be more common than it seems. Through a comprehensive learning approach using real-world examples, explanations of audit standards and informative case studies, learn how to recognize red flags of fraud in NFPs, including cyber fraud. This course analyzes several unique frauds which occurred in the NFP industry.

**CPE:** 4 Technical**Vendor:** AICPA**Instructor:** Martin Birr**\$175.00**

Please scan the QR code and search the course (ACRO) in parenthesis to register.

**Audit Staff Essentials – New Staff: Practical Applications (ASE2)****July 6 - 7, 2023**

In this, the second of four comprehensive Audit Staff Essentials courses, first year staff will be provided with the foundational knowledge they will need to be successful, not only on their first few engagements, but throughout their careers. Designed as the companion course to our New Staff: Core Concepts, this course focuses on the skills and knowledge needed to perform the duties commonly assigned to first year audit staff members. Along with insight related to the audit process, this course includes considerations associated with the following:

- Internal controls
- Substantive testing
- Financial statement captions
- Fraud considerations
- Analytical procedures and audit data analytics
- And much more!

**CPE:**16 Auditing/Accounting      **Vendor:** AICPA      **Instructor:** Michael Hamilton      **\$540.00**

**Auditing Financial Statements of ERISA Plans (NAAB4)****July 25, 2023**

Employee benefit plan (EBP) audit engagements continue to be scrutinized by regulators and peer reviewers, due to a history of noncompliance with applicable professional standards. Auditors are required to have proper skills to perform EBP engagements effectively. In this course, you will focus on auditing the statement of net assets available for benefits and the statement of changes in net assets available for benefits, as well as certain disclosures. Tap into ways to plan and conduct effective risk-based 401(k) audits to comply with professional standards while maximizing efficiency.

**CPE:**4 Auditing/Accounting      **Vendor:** AICPA      **Instructor:** Melissa Critcher      **\$175.00**

**Current Audit Environment and ASB Activity (AUD2)****July 26, 2023**

This course is designed to keep you on top of the latest auditing developments. It covers a full array of topics including current environment and implications for audit planning, pronouncements, and other standard setting activities affecting audit and attestation engagements. This course will bring practitioners at all levels up-to-date on the standard setters' activities and provide examples and illustrations to help apply the guidance in practice.

**CPE:** 2 Technical      **Vendor:** AICPA      **Instructor:** Kurt Oestrieher      **\$88.00**

**Audit Staff Essentials – Experienced Staff/New In-Charge (ASE3)****July 27-28, 2023**

This, the third of four comprehensive Audit Staff Essentials courses, continues to build on the knowledge first year staff have attained through experience and our two-part New Staff courses. Experienced staff take on an expanded role on engagements with more technical or advanced accounting and auditing topics. This course will provide discussion, examples and exercises that focus on the increasingly advanced topics that those staff with 1–2 years of experience will commonly be tasked with. From accounts receivable, to inventory price testing and obsolescence, this course takes these types of widely used accounts into their more complex areas. Along with an application based discussion of common account balances and transactions, the course discusses other topics key to a successful and well-rounded experienced staff member, including tasks such as risk assessment, sampling, engagement management and supervision, and working paper review.

**CPE:** 16 Technical      **Vendor:** AICPA      **Instructor:** Anne Marchetti      **\$540.00**



Please scan the QR code and search the course (ACRO) in parenthesis to register.

**Applying the Uniform Guidance in Your Single Audits (INUG)****August 2, 2023**

This course provides you with the knowledge to be more efficient and effective at planning and performing audits in accordance with the requirements of the Uniform Guidance and the Single Audit Act. Make sure your skills are up-to-date with the latest information in this challenging audit area.

**CPE:** 8 Auditing Governmental**Vendor:** AICPA**Instructor:** Samuel Latimer**\$285.00****Risk Analysis and Management: What Every Financial Manager Must Know (RAM)****August 10, 2023**

In this turbulent world, risk management responsibility has fallen squarely on financial managers' shoulders. Audit committees and external auditors are asking questions they never asked before. We must prepare to give them answers! Gain insight about Enterprise Risk Management (ERM) and what professional standards say every company must do. This seminar includes five interactive exercises as a vehicle for group discussion.

**CPE:** 8 Auditing/Ethics**Vendor:** The Knowledge Institute, LLC**Instructor:** Don Minges**\$285.00****Evaluating Fraud Risk in a Financial Statement Audit (ARF4)****August 14, 2023**

The Association of Certified Fraud Examiners says that there is fraud lurking in all businesses, including not-for-profit organizations. It often goes undetected for years and when uncovered, management and the board may question why the auditor did not identify it. The auditor's responsibility in a financial statement audit is to assess risk and perform sufficient procedures to obtain reasonable assurance that the financial statements are free from material misstatement due to fraud or error. However, failure to perform an adequate fraud risk assessment and report deficiencies in internal control, such as lack of segregation of duties, can leave a firm vulnerable. This course will discuss the audit procedures that should be performed in accordance with AU-C 240 as recently amended, best practices in performing fraud risk assessment procedures, when and how to report control deficiencies noted in an audit, and the most frequent types of fraud found in small to midsize entities along with internal controls that could be implemented to help prevent and detect them. This course features case studies.

**CPE:** 4 Technical**Vendor:** Surgent McCoy CPE, LLC**Instructor:** Ken Levine**\$175.00****Exploring Internal Controls That Could Have Prevented Frauds (ECTPF2)****August 21, 2023**

Examination of actual frauds; Discussion of internal controls that could have prevented the frauds; Contemplation of epiphanies for your own professional scenarios.

**CPE:** 2 Technical**Vendor:** Van Der Aa Tax Ed, LLC**Instructor:** Chris Harper**\$88.00**

Please scan the QR code and search the course (ACRO) in parenthesis to register.



**K2's Small Business Internal Controls, Security, & Fraud Prevention And Detection (SBIC) August 22, 2023**

Internal controls are more important than ever, and their importance increases daily. However, internal controls present a challenge for many smaller organizations. This program will teach you how to evaluate, develop, and implement an effective internal control structure in a small business environment. You will identify how to assess risk in smaller organizations and implement preventive, detective, deterrent, and compensating controls to mitigate these risks, even without proper segregation of duties. Additionally, participating in this program will teach you technology-focused techniques for preventing and detecting fraud and securing information systems and sensitive data. For small organizations, maintaining an effective system of internal controls presents a significant challenge. Realistically, implementing many theoretical concepts surrounding internal controls may not be possible in some cases. Consequently, many internal control structures foster an environment where too much risk exists. This factor and uncontrolled information systems can often lead to disastrous results. Participate in this program to learn the necessary insights and tools to design, implement, and monitor effective internal control. This is, security, and anti-fraud measures in small organizations.

**CPE:** 8 Technical      **Vendor:** K2 Enterprises      **Instructor:** Steve Yoss      **\$285.00**

**Accounting and Auditing Update for Not-for-Profits (NAU) August 24, 2023**

The best avenue to success is to be indispensable to your clients. The best way to becoming indispensable is having a solid understanding of your client's business. This course details the latest developments affecting not-for-profits such as requirements of FASB directed toward the organizations and information on the latest OMB and Yellow Book developments.

**CPE:** 8 Govt. Auditing/Accounting      **Vendor:** AICPA      **Instructor:** Jeanette Bax-Kurtz      **\$285.00**

**Breaking Down the New Auditor's Reporting Suite of Standards for Non-ERISA Engagements (AURPTN) August 29, 2023**

The best avenue to success is to be indispensable to your clients. The best way to becoming indispensable is having a solid understanding of your client's business. This course details the latest developments affecting not-for-profits such as requirements of FASB directed toward the organizations and information on the latest OMB and Yellow Book developments.

**CPE:** 8 Technical      **Vendor:** AICPA      **Instructor:** Richard Reisig      **\$285.00**

**Analytical Procedures Workshop (APW4) September 18, 2023**

Audit Procedures Analytical procedures (APs) are utilized for different purposes and can be the most cost-efficient of accounting procedures. Interestingly, they are the least utilized, and efficiencies are lost. Understanding the type's uses, and purposes are misunderstood by many accountants, as evidenced by continual peer review deficiencies. This course is a must for anyone needing to understand analytical procedures' use, application, and benefits.

**CPE:** 4 Technical      **Vendor:** Kaplan Financial Education      **Instructor:** James Hodge      **\$175.00**



**Four Most Overlooked Business Risks: Preparing for the Future (MOBR)****September 19, 2023**

We tend to focus on fighting today's fires without spending adequate time on bigger, more important risks inherent in today's inter-connected, competitive world. This seminar drills down into four commonly overlooked business risks, looking at how to anticipate, manage, mitigate or exploit them. We will discuss the professional obligations of the board and executive management to assess risks and the responsibility of internal and external auditors to evaluate the adequacy of these assessments. This seminar includes group discussion of at least five cases and exercises.

**CPE:** 8 Technical      **Vendor:** The Knowledge Institute, LLC      **Instructor:** Brian Maturi      \$285.00

**Yellow Book: Application of GAGAS Principles (YBAP4)****October 2, 2023**

This course, based on chapters 1–6 of Government Auditing Standards, 2018 Revision, is essential for auditors performing Yellow Book audits and provides an excellent baseline of information as it relates to understanding Yellow Book requirements and application guidance. It also provides detailed information that all auditors planning and conducting engagements in accordance with the Yellow Book need to understand to be able to discern the requirements related to independence, ethics, and standards for financial audits.

**CPE:** 4 Auditing Governmental      **Vendor:** AICPA      **Instructor:** John D'Amico      \$175.00

**Preparation, Compilation, and Review Engagements Update and Review (COMP4)****October 9, 2023**

If you supervise preparation, compilation, and review engagements, this course will help you comply with the professional standards by informing you of the latest developments and issues relevant to these engagements. Learn about the U.S. business economy, peer review, FASB updates, and other areas affecting preparation, compilation, and review engagements.

**CPE:** 4 Technical      **Vendor:** AICPA      **Instructor:** Wayne Wells      \$175.00

**Fraud Prevention: Loss Prevention and Control (FPFP)****October 10, 2023**

Fraud Prevention is one seminar you cannot afford to miss. Fraud will affect you in some manner. Prepare for the inevitable. A recent study by the Association of Certified Fraud Examiners estimated that fraud costs the global economy more than \$3.5 trillion per year. This same study estimated that normal audits discover only about 11% of fraudulent acts, compared to 19% discovered by accident. This seminar examines various types of fraud and discusses ways to prevent, detect and investigate these activities. This seminar includes seven interactive exercises that allow the participants to apply newly acquired knowledge in a real time setting.

**CPE:** 8 Technical      **Vendor:** The Knowledge Institute, LLC      **Instructor:** Tracy Cooper      \$285.00

**Recent Compilation and Review Issues (CRP)****October 17, 2023**

The recent updates to Statements on Standards for Accounting and Review (SSARs) have changed how SSARs engagements are conducted. In addition to compilation and review services, practitioners can now offer preparation services that allow them to offer financial statement services in streamlined and more flexible procedures. Participants will be able to: Identify the changes that have taken place in the compilation and review engagements Perform the services related to SSARS standards.

**CPE:** 8 Technical      **Vendor:** Kaplan Financial Education      **Instructor:** Kenn Heaslip      \$285.00



Please scan the QR code and search the course (ACRO) in parenthesis to register.



The Auditing Standards Board has been busy over the last 4 years issuing auditing standards some of which are effective now and others which will be effective for calendar 2023 year-end audits. The standards are interrelated, and some are more challenging to digest than others. This course covers SAS 134-146. After a refresher of the important points of SASs 134-140 we will discuss implementation issues related to the newer and more challenging standards. The primary focus will be on the most recently issued standards (SASs 142-146). We will provide examples using newer accounting literature such as revenue recognition, leases and the standard on current expected credit losses which are applicable to many engagements. Participants will be able to: Identify the requirements of the recently issued standard Apply the standards to audits of financial statements.

**CPE:** 4 Technical      **Vendor:** Kaplan Financial Education      **Instructor:** Marci Thomas      \$175.00

**Thinking Like a Quality Control Reviewer (TLQC2)****October 20, 2023**

AICPA professional standards; EQCR expectations; Firm-specific considerations; Best practices for mitigating the frequency of review points; Best practices for mitigating the severity of review points; Examples of common EQCR deficiencies.

**CPE:** 2 Technical      **Vendor:** Van Der Aa Tax Ed, LLC      **Instructor:** Chris Harper      \$88.00

**K2's Case Studies In Fraud And Technology Controls (CSFT4)****October 25, 2023**

Fraud continues to plague businesses at epidemic levels, and technology control failures are a significant reason fraud occurs. Using a case study approach, in this session, you will learn about the pervasiveness of fraud, the control failures contributing to fraud, and what you can do to mitigate fraud risk. A specific focus of this course is applying information technology general controls and information technology application controls. In this course, you will examine numerous reported fraud cases and identify the general and application control failures that contributed to each fraud. By learning through these real-world case studies, you will be positioned better to reduce fraud risk. The fraud epidemic continues, creating billions in losses every year. Participate in this session to learn how most frauds occur and what controls you can and should implement to reduce fraud risks.

**CPE:** 4 Technical      **Vendor:** K2 Enterprises      **Instructor:** Brian Tankersley      \$175.00

**Found It! Reporting Findings in Yellow Book and Single Audits (FOT2)****November 13, 2023**

When auditors detect findings in Yellow Book and single audits, they do not just communicate them in some shabby little letter to management; they get reported! In this course, we will examine what types of findings get reported, how they get reported, and where they get reported! This course will take you from just checking a box and fulfilling a requirement to developing and delivering findings that make a meaningful difference to your clients.

**CPE:** 2 Auditing Governmental      **Vendor:** Surgent McCoy CPE, LLC      **Instructor:** Martha Lindley      \$88.00



# Business Management & Organization

## Critical Thinking Skills: For Financial Professionals (CTS4)

May 16, 2023

Are you managing your cash, or is your cash managing you? Can you effectively project cash position a week, month or year from now? This seminar demonstrates how to develop long and short-term cash management processes, allowing for productive days and restful nights. This session provides timeless cash management techniques and strategies.

**CPE:** 4 Non-Technical **Vendor:** The Knowledge Institute, LLC

**Instructor:** Jane Mims \$175.00

# Computer Applications & Technology

## Practical Excel Topics for the Public Accountant (PETP2)

June 8, 2023

Data validation; Underutilized, but powerful, formulas; Formulas for manipulating, transforming, and cleansing data; Formulas for data analysis; Reference formulas such as =VLOOKUP; Pivot tables; Solver as a tool for performing multivariate analysis; Mail merge; Custom formatting.

**CPE:** 2 Technical

**Vendor:** Van Der Aa Tax Ed, LLC

**Instructor:** Chris Harper

\$88.00

## Advanced Excel: Hidden Secrets and Gems (AEHS2)

June 8, 2023

Awareness of advanced functions \* Creative methods for data manipulation \* Using intellectual curiosity and professional skepticism to develop a problem-solving mentality \* Real-life examples of innovative ways to analyze and report data with Excel \* Using Excel to perform e-mail merges \* Many other functions and techniques that inspire you to continue exploring the depths of Excel and its seemingly bottomless toolbox \* Enhance creativity in your approach to developing Excel models \* Practitioners, members in industry and other accounting professionals a better understanding of the advanced features of Microsoft Excel \* Computer software and application \* A high level of proficiency with Microsoft Excel.

**CPE:** 2 Technical

**Vendor:** Van Der Aa Tax Ed, LLC

**Instructor:** Chris Harper

\$88.00



Please scan the QR code and search the course (ACRO) in parenthesis to register.

## 2023-2024 Course Guide



# Ethics

### Independence and Recent Developments in Professional Ethics (IND2)

June 28, 2023

This CPE course provides a timely update and refresher on the AICPA Code of Professional Conduct, including a deep dive into independence provisions for nonattest services, personal independence, and other independence-related critical matters. Through interactive case studies, exercises and illustrative graphics, you will learn the most up-to-date rules.

**CPE:** 2 Regulatory Ethics

**Vendor:** AICPA

**Instructor:** Michael Brand

\$88.00

### Professional Ethics for CPAs (ETHICS4)

July 24, 2023

The AICPA's Professional Ethics Executive Committee (PEEC) clarified, revised, and codified the AICPA Code of Professional Conduct in 2014. There have been many changes since then. In this program, we will use the Code as our basis for discussing regulatory ethics. The program will address ethics rules applicable to CPAs in public practice, those in business, and others. Recent changes, interpretations, and non-authoritative guidance issued by PEEC will be discussed.

**CPE:** 4 Regulatory Ethics

**Vendor:** Kaplan Financial Education

**Instructor:** Rich Ferdinand

\$175.00

### Ethical Considerations for CPAs (ETH4)

August 15, 2023

The AICPA's Professional Ethics Executive Committee (PEEC) clarified, revised, and codified the AICPA Code of Professional Conduct in 2014. There have been many changes since then. In this program, we will use the Code as our basis for discussing regulatory ethics. The program will address ethics rules applicable to CPAs in public practice, those in business, and others. Recent changes, interpretations, and non-authoritative guidance issued by PEEC will be discussed.

**CPE:** 4 Behavioral Ethics

**Vendor:** Surgent McCoy CPE, LLC

**Instructor:** Hunter Cook

\$175.00

## 2023-2024 Course Guide



# Finance

### Balance Sheet Management (BSM4)

June 6, 2023

Most organizations manage their income statement, but many virtually ignore the balance sheet until balance sheet problems create seemingly insurmountable emergencies. This session discusses how to analyze and manage your financial statements more holistically, allowing you to identify and correct balance sheet issues early. How do you choose whether to raise debt or equity? What are the key considerations and the advantages of each? What is the cost of capital? What are the 'hidden' balance sheet risks? We will also examine several crucial ideas you can incorporate into your analyses to enhance performance and reduce risk. If you want to enhance your corporate finance skills, this session is for you.

**CPE:** 4 Technical

**Vendor:** The Knowledge Institute, LLC

**Instructor:** Don Minges

\$175.00



Please scan the QR code and search the course (ACRO) in parenthesis to register.

What is your company worth? Is business value the single most important metric? This session discusses various business valuation methods for any stage company: start-up, spin-off, or acquisition. Many valuation methods exist. Which method is right? Which is the 'best' for a given business or a given situation? CPAs and Corporate Financial Managers cannot afford to miss this course. This seminar includes seven interactive case studies for group discussion.

CPE: 4 Technical

Vendor: The Knowledge Institute, LLC

Instructor: Don Minges

\$175.00

## 2023-2024 Course Guide



# Information Technology

### K2's Emerging Technologies For Accountants, Including Blockchain And Cryptocurrencies (EMBC4)

October 23, 2023

Unlike technologies we use every day, many currently emerging technologies can change how we work in the future. This session covers an assortment of technologies nearing mainstream adoption and helps you understand what they do, how they work, and some of the potential risks and rewards they offer.

Attend this course, and learn the basics of blockchain, cryptocurrencies, big data, artificial intelligence, and machine learning, as well as some of the uses, benefits, risks, and threats posed to legacy businesses by these innovative yet disruptive platforms.

CPE: 4 Technical

Vendor: K2 Enterprises

Instructor: Brian Tankersley

\$175.00

### K2's Working Remotely – The New Normal (WRNN4)

October 23, 2023

Many team members now work remotely, whether by choice or necessity. As a result, questions abound about remote access to desktops and data, security, communications, collaboration, and other considerations in this new normal. When implemented correctly, remote work strategies can be a "win-win" for all involved; on the other hand, failed implementations may lead to inefficiencies, security issues, and dissatisfied team members.

In this session, you will learn today's best practices for working remotely. Specifically, you will learn about various remote access tools, communication and collaboration options, and security best practices. You will also learn about managing and monitoring workflows in remote work environments and tools you can use for that purpose. After completing this session, you can implement a remote work strategy that yields efficiency, security, and satisfaction to all involved.

Remote work is a business mainstay. However, technology issues, collaboration needs, and information security are all challenges to effective remote work environments. Participate in this session to learn best practices for working remotely.

CPE: 4 Technical

Vendor: K2 Enterprises

Instructor: Brian Tankersley

\$175.00



Please scan the QR code and search the course (ACRO) in parenthesis to register.

Are you and your team members prepared for a business disruption? Natural disasters, technology glitches, human failures, sabotage, and terrorism threaten businesses of all sizes today. In this course, you will learn how to develop and implement a business continuity plan (BCP) to help manage the risks associated with business interruptions. In addition, you will learn how to address critical issues related to staffing, how virtualization can speed recovery times, and how Cloud-based storage, synchronization, and mirrored databases can help ensure that you always have access to your critical data and applications. Most importantly, you will learn to identify your organization's significant risks and create an effective plan to address these contingencies.

Today's technology-dependent organizations must have a plan for operating when facilities, power, communications, or technology fail or become compromised. Unfortunately, many companies only learn about critical infrastructure weaknesses after experiencing an outage. Participate in this course and learn how to identify, understand, and develop strategies for mitigating business interruption risks. The Pandemic brought Business Continuity issues to the forefront of many managers' thought processes. But is your business prepared for disruption, regardless of cause? This session will teach you key strategies and tactics to help your business survive.

**CPE:** 8 Technical      **Vendor:** K2 Enterprises      **Instructor:** Brian Tankersley      \$285.00

**K2's Technology Update (TECU4)****October 25, 2023**

Which technology trends will impact you and your business? What emerging technologies will potentially help you to address security and efficiency? How will the emergence of Windows 11 affect you? Should you consider subscription-based software? What does the future of communication technology have in store for you? Get answers to these and other questions by participating in K2's Technology Update, a four-hour review of technology trends and developments affecting virtually all business professionals.

In this session, you will learn about significant issues such as:

- Hardware trends,
- Software innovations,
- Communication and collaboration tools,
- Security issues and solutions,
- Key products to consider for implementation, and
- Unusual and emerging technologies you may have missed.

Technology changes daily, so how can you stay abreast of all the relevant issues and options? What trends do you need to monitor? Are there developments that will impact you? You can get answers to these and other questions by joining us for this update session.

**CPE:** 4 Technical      **Vendor:** K2 Enterprises      **Instructor:** Brian Tankersley      \$175.00



Please scan the QR code and search the course (ACRO) in parenthesis to register.

# 2023-2024 Course Guide

## Special Knowledge



### Social Security & Medicare (SSHP4) or (SSHP4V) Hybrid

August 17, 2023

#### Social Security

The Savvy Social Security presentation is geared towards Baby Boomers thinking about retirement. They've probably paid Social Security tax for decades. In fact, we all pay in every time we get a paycheck, yet most of us don't really understand how the system works. There are hundreds of different ways to claim and people are leaving money on the table due to lack of education. This presentation bridges the information gap and allows for informed, educated decision making.

#### Medicare

Health care will likely be one of the biggest retirement expenses...around \$220,000 for the average 65 year old couple. Unfortunately, many pre-retirees don't understand the risks that health care costs pose to their financial plan. Some may be planning for Medicare or private insurance, but they'll likely pay a significant portion out of their own pocket. That can have a big impact on the standard of living in retirement. Add to this challenge the rising cost of health care and the possibility of needing long term care and it becomes clear that planning for health care costs is important for achieving financial security in retirement.

**CPE:** 4 Specialized Knowledge

**Instructor:** Brad Yablonsky

\$99.00

# 2023-2024 Course Guide

## Taxes



### Partnership Essentials: Review & Update (PERU4)

June 7, 2023

Recent tax legislation, rulings, and developments impacting partnerships and LLCs; Transfer of partnerships interest; How to calculate basis and report it on Form 1065, Schedule K-1; Schedules K-2 and K-3 update; Reporting negative basis capital accounting.

**CPE:** 4 Technical

**Vendor:** Van Der Aa Tax Ed, LLC

**Instructor:** Doug Van Der Aa

\$175.00

### S Corporation Essentials: Review & Update (SCRU4)

June 12, 2023

This course will discuss recent tax legislation, rules, and developments impacting S-corporations; S corporation shareholder basis in stock and debt; Basis of indebtedness; S corporation open account debt; Limitation of deduction of losses; AAA and distributions.

**CPE:** 4 Technical

**Vendor:** Van Der Aa Tax Ed, LLC

**Instructor:** Doug Van Der Aa

\$175.00



Please scan the QR code and search the course (ACRO) in parenthesis to register.



Miscellaneous Tax Is an expenditure associated with tangible property deductible or must it be capitalized? Learn the rules for the treatment of amounts paid to acquire, produce, repair, or improve the tangible property and proper accounting for property dispositions subject to depreciation. The capitalization regulations provide objective standards and bright-line rules that simplify compliance with the capitalization provisions contained in Section 263(a) of the Internal Revenue Code. This program highlights issues involving what must be capitalized, what can be treated as a repair, and items related to depreciation of fixed assets Participants will be able to: Apply capitalization rules in general Identify exceptions for materials and supplies Account for costs associated with notable spare parts Apply “de Minimis” rules for entities with and without an “applicable financial statement.” Determine amounts considered “spent to acquire tangible property.” Identify improvements to tangible property › Unit of property definitions, including special rules applicable to real property › Leased property rules for lessees and lessors › Routine maintenance safe harbors Determine what is a “betterment” of property Recognize and capture costs of restoration of property Definition of adapting a property to a new or different use Determining property that qualifies for Section 179 expensing treatment Applying cost recovery rules.

**CPE:** 8 Technical**Vendor:** Kaplan Financial Education**Instructor:** Kenn Heaslip**\$285.00****Advanced Partnership Issues: Partnership Allocations (API4)****July 19, 2023**

Partnerships are incredibly flexible tax devices, allowing many options in determining what appears on each partner's K-1. IRC Sections 704(b) and (c) determine, in combination with the partnership agreement, the numbers that appear on each partner's Schedule K-1. In this course, we'll look at a CPA's responsibilities in calculating the proper allocations to each partner. We'll look at the mandatory adjustments for pre-contribution built-in gains or losses of each partner and the requirements to have partnership special allocations respected. Participants will be able to: Recognize when the mandatory rules of Section 704(c) apply to contributions of property to a partnership Calculate proper allocation under each of the three safe-harbor methods of handling Section 704(c) List the requirements for an allocation to have a substantial economic effect under the partnership regulations.

**CPE:** 4 Technical**Vendor:** Kaplan Financial Education**Instructor:** Nick Preusch**\$175.00****Estate Planning for the 99% - Portability and More (EPP4)****July 20, 2023**

Estate Tax Issues: With a lifetime exemption of over \$11,000,000 (temporarily—\$5,000,000 permanently), much of what the traditional estate planning CPAs did for clients no longer makes sense, as these clients do not face a federal estate tax liability, or it can be easily avoided. However, that does not mean there are no tax issues or that a failure to plan will not cost the family money. This session will look at advising those “poor” estates. We will discuss the use of portability planning instead of bypassing trusts, how to plan to maximize the basis for heirs rather than minimize inclusion in an estate, and not to get blind-sided by the state-level estate and inheritance taxes. Participants will be able to: Advise clients on the advisability of making a portability election assisting the client's attorney in revising or designing the client's estate plan List those states with an estate and/or inheritance tax.

**CPE:** 4 Technical**Vendor:** Kaplan Financial Education**Instructor:** Ed Zollars**\$175.00****Mid Year Tax Update (MYTU4)****August 11, 2023**

This built-from-scratch seminar delivers up-to-the-day changes in federal tax law. The course, delivered at a brisk pace and with humor, is designed to meet the needs of the tax planner and return preparer by identifying and responsibly exploring recent important tax developments.

**CPE:** 4 Technical**Vendor:** Bradley Burnett Tax Seminars, Ltd.**Instructor:** Bradley Burnett**\$175.00**

This built from scratch program, up-to-date through the day it is presented, brings you current on changes in federal tax law affecting C and S corporations, partnerships and LLCs and emphasizes planning opportunities in response. Relevant and cutting edge, this course is delivered at a brisk pace and with humor.

**CPE:** 4 Technical      **Vendor:** Bradley Burnett Tax Seminars, Ltd.      **Instructor:** Bradley Burnett      \$175.00

**Loss Limitation School - Basis, At-Risk, Passive Activity Loss, §163(j), Excess Losses (§461(l)) and NOLs (LLS8)**  
**September 21, 2023**

Do you desire to not be tripped up and held back by the passive activity loss, at-risk, basis, new excess business loss rule and newly revamped NOL limitation rules? This course will get you through the woods as unscathed as possible. And, how does the new §163(j) limit on business interest expense play in?

**CPE:** 8 Technical      **Vendor:** Bradley Burnett Tax Seminars, Ltd.      **Instructor:** Bradley Burnett      \$285.00

**Tax Aspects of Buying and Selling Business (TBSB8)****September 22, 2023**

This course offers a highly practical study of the tax and legal aspects of buying and selling a business, including a good global look at the transfer of business ownership and an unusually strong coverage of the tax implications of various types of buy sell agreements Both assets deals and stock deals are explored from the perspective of each buyer and seller.

**CPE:** 8 Technical      **Vendor:** Bradley Burnett Tax Seminars, Ltd.      **Instructor:** Bradley Burnett      \$285.00

**Key Partnership and S Corporation Tax Planning Strategies (BTS4)****September 27, 2023**

Most of our clients are pass-through entities for which many of the general business strategies are subject to additional limitations. To provide the tax planning strategies for closely held business clients that will bring more revenue, this course focuses on the special concerns and techniques the practitioner needs to thrive in this market.

**CPE:** 4 Technical      **Vendor:** Surgent McCoy CPE, LLC.      **Instructor:** Don Cochran      \$175.00

**Taxation of Partnership Distributions and Sales of Partnership Interests (PDS4)****September 27, 2023**

This program focuses on two parts of Subchapter K, partnership distributions and sales of partnership interests – topics that tax practitioners are often asked about by clients. Tax practitioners are called upon to advise both the partnership which makes distributions and the partners receiving the distributions regarding the tax consequences of these transactions. Additionally, tax practitioners will be deeply involved in decisions regarding the sale and purchase of a partnership interest. These topics are thoroughly covered in this program. The presenters also discuss several types of partnership distributions and the tax rules relating to them, as well as analyze the tax rules relating to the sale of a partnership interest. Tax practitioners will be given an in-depth analysis of these complex topics, so that they can effectively answer their clients' questions.

**CPE:** 4 Technical      **Vendor:** Surgent McCoy CPE, LLC.      **Instructor:** Don Cochran      \$175.00





**Payroll Tax, Contract Labor and Fringe Benefit Tax Update (PTFB8)****September 29, 2023**

Payroll taxes account for approximately 38% of all federal tax revenue, yet little, if any, formal training is available as to how to intelligently and safely reduce employment tax liabilities and avert employment tax disasters. This course empowers the participant to accomplish both.

**CPE:** 8 Technical      **Vendor:** Bradley Burnett Tax Seminars, Ltd.      **Instructor:** Bradley Burnett      \$285.00

**Depreciating & Expensing Business Assets (DEBA4)****October 19, 2023**

Recent tax legislation, rules and developments related to capitalization and depreciation Section 179; 2022-23 inflation adjustment; Section 168(k) 100% bonus deduction; Depreciation of automobiles, including new luxury auto limits; ADS depreciation for electing farm and real estate business; Update on recent developments.

**CPE:** 4 Technical      **Vendor:** Van Der Aa Tax Ed, LLC.      **Instructor:** Doug Van Der Aa      \$175.00

**Multistate Income Tax Issues (MIT4)****October 27, 2023**

With the largest overhaul of the federal income tax code in 30 years and the repeal of the physical presence nexus standards for sales tax in the Wayfair case, the states are working fast and furious to overhaul their tax laws. As some states scramble to fund their budgets, they continue to look for additional forms of revenue. Plan to attend this fast-paced class that covers developing topics in the area of nexus. Learn how nexus requirements have changed and where the state laws may be heading in the future.

**CPE:** 4 Technical      **Vendor:** Surgent McCoy CPE, LLC.      **Instructor:** John Kilroy      \$175.00

**Taxation of the Mobile Workforce (TMW2)****October 27, 2023**

Today's workforce looks a lot different than it used to. With more people working from home and across state lines, employers must examine withholding and unemployment laws in a new light. In this course, we will examine tried and true rules in this area, but also examine statutes that are still developing. Using real-life examples and discussion, we will examine state laws on reciprocity and residency requirements. We will also look at what to do when state laws are silent or conflict on a particular issue, so that you can keep your clients in compliance and be well-prepared for the questions that will come your way in these ever-changing times.

**CPE:** 2 Technical      **Vendor:** Surgent McCoy CPE, LLC.      **Instructor:** John Kilroy      \$88.00

**Real Estate Taxation - Tax Staff Essentials (TRE4)****October 30, 2023**

Do you find real estate-related topics such as passive activity limitations, like kind exchanges, involuntary conversions, and Section 1237 complicated? Learn about these common problem areas in this CPE course so you can avoid mistakes related to these provisions and ensure that your clients receive the most current tax planning and saving strategies for their tax plans.

**CPE:** 4 Technical      **Vendor:** AICPA      **Instructor:** William Murphy      \$175.00



**Succession Planning for the Small Business Owner: Finding the Exit Ramp (BSP4)****October 31, 2023**

The life cycle of the small business can be summed up in three segments: 1) starting the business; 2) operating the business; and 3) getting out of the business. This course focuses on getting out of the business. The most elusive element of owning a small business can be finding the proper exit strategy. This course is designed to provide the business consulting practitioner with tools and concepts to advise the small business owner and assist them in developing the right exit strategy. The course covers exit strategies related to third-party sales and succession planning within a family.

**CPE:** 4 Technical      **Vendor:** Surgent McCoy CPE, LLC      **Instructor:** Lydia Stutesman      \$175.00

**Taxation of Corporations - Tax Staff Essentials (TCC)****November 6, 2023**

This comprehensive course, developed by Sid Kess, is designed to guide practitioners through the numerous concepts and rules applicable to income tax accounting, tax return positions, and disclosures for C Corporations and S Corporations.

**CPE:** 8 Technical      **Vendor:** AICPA      **Instructor:** Brian Greenstein      \$285.00

**Introducing Partner Capital Account Reporting (CPMB2)****November 8, 2023**

Tax practitioners are responsible for presenting partner capital accounts on the tax basis. But what does this mean and how does it differ from prior year rules regarding partner capital accounts? This webinar covers exactly that — how the rules regarding the presentation of partner capital accounts differ from preceding years. This course explains these complex new rules in practical and understandable terms.

**CPE:** 2 Technical      **Vendor:** Surgent McCoy CPE, LLC      **Instructor:** Arthur Auerbach      \$88.00

**Section 754 Step-Up in Basis: Understanding the Tax Issues for Partnerships and LLCs (S754) November 8, 2023**

When a purchaser buys an existing partner's partnership interest or the interest of a member of a limited liability corporation (LLC) taxed as a partnership, the amount paid becomes the basis for the purchaser's partnership interest (outside basis). If the partnership's assets have appreciated sufficiently, the difference between the new partner's inside and outside basis can be substantial. This disparity can deprive the new partner of depreciation deductions and inflate his or her share of the gain from subsequent property dispositions unless a Section 754 election is in effect. The Section 754 election can also apply when a partnership makes a distribution of property and the basis of the distributed property to the partnership and the basis the partner/distribute will take in the distributed property are not equal. In this case, a partnership can recover basis it would otherwise lose if the 754 election were not in effect.

**CPE:** 2 Technical      **Vendor:** Surgent McCoy CPE, LLC      **Instructor:** Arthur Auerbach      \$88.00

**Tax Fundamentals of LLCs and Partnerships - Tax Staff Essentials (TLFP)****November 15, 2023**

When a purchaser buys an existing partner's partnership interest or the interest of a member of a limited liability corporation (LLC) taxed as a partnership, the amount paid becomes the basis for the purchaser's partnership interest (outside basis). If the partnership's assets have appreciated sufficiently, the difference between the new partner's inside and outside basis can be substantial. This disparity can deprive the new partner of depreciation deductions and inflate his or her share of the gain from subsequent property dispositions unless a Section 754 election is in effect. The Section 754 election can also apply when a partnership makes a distribution of property and the basis of the distributed property to the partnership and the basis the partner/distribute will take in the distributed property are not equal. In this case, a partnership can recover basis it would otherwise lose if the 754 election were not in effect.

**CPE:** 8 Technical      **Vendor:** AICPA      **Instructor:** Bruce Nelson      \$285.00



Please scan the QR code and search the course (ACRO) in parenthesis to register.

**Four Tiers of Loss Limitations: A Guide to the Rules for Pass-Through Entities (FTL4)****December 7, 2023**

Owners of S corporations and partnerships are subject to numerous limitations on pass-through losses, each with unique rules, applications, and complexities. With the increase in popularity of pass-through business entities, it is essential for CPAs to understand the complexities and interactions of these pass-through loss limitations.

**CPE:** 4 Technical      **Vendor:** Surgent McCoy CPE, LLC      **Instructor:** Michael Reilly      \$175.00

**Surgent's Mastering Basis Issues for S Corporations, Partnerships, and LLCs (HMB4)****December 7, 2023**

Owners of S corporations and partnerships are subject to numerous limitations on pass-through losses, each with unique rules, applications, and complexities. With the increase in popularity of pass-through business entities, it is essential for CPAs to understand the complexities and interactions of these pass-through loss limitations.

**CPE:** 4 Technical      **Vendor:** Surgent McCoy CPE, LLC      **Instructor:** Michael Reilly      \$175.00

**Select Estate and Life Planning Issues for the Middle-Income Client (PMI4)****December 8, 2023**

Clients think that estate planning only applies to the very rich. In truth, there are many issues of critical concern for which the middle-income client needs to plan. This course is a must-attend for all Accounting and Financial Professionals who work with middle-income clients and are looking for ways to provide additional quality services. Updated for developments relative to estate tax changes.

**CPE:** 4 Technical      **Vendor:** Surgent McCoy CPE, LLC      **Instructor:** Michael Reilly      \$175.00

**Buying and Selling a Business: Tax and Structuring Overview (SEL4)****December 8, 2023**

One of the major transactions CPA clients are faced with is the purchase or disposition of a business. To help tax professionals advise those clients, this course offers a comprehensive analysis of the business and tax aspects of buying and selling a business. It is a practical guide to help practitioners and industry CPAs understand structuring techniques. All CPAs, including controllers and executives in industry, should understand how difficult the process of buying and selling a business has become.

**CPE:** 4 Technical      **Vendor:** Surgent McCoy CPE, LLC      **Instructor:** Michael Reilly      \$175.00

**S Corporations: Key Issues, Compliance, and Tax Strategies - Tax Staff Essentials (SCF)****December 11, 2023**

New or existing clients and business need assistance with the most misunderstood areas of S Corporations taxation and how they can use them to their advantage. Be prepared to explain the benefits and drawbacks of electing S Corporation status and why more business taxpayers favor the pass-through entity over the C Corporation. This course will give you the knowledge you need to speak effectively to potential business clients and existing shareholders about how you can make the S Corporation business model work for them.

**CPE:** 8 Technical      **Vendor:** AICPA      **Instructor:** Arthur Auerbach      \$285.00



Please scan the QR code and search the course (ACRO) in parenthesis to register.

**Preparing Individual Tax Returns for New Staff and Paraprofessionals (PITR)****December 18, 2023**

The objective of this course is to train new staff accountants, data processing employees, paraprofessionals, and bookkeepers to prepare a moderately complex federal individual income tax return (Form 1040). Over the years, thousands of new staff have received practical, hands-on experience to become familiar with tax forms. This course covers the latest tax law changes, making it essential for your new staff.

**CPE:** 8 Technical**Vendor:** Surgent McCoy CPE, LLC**Instructor:** Robert Henkels    \$285.00**Tax Forms Boot Camp: LLCs, Partnerships, and S Corporations (TFBC)****December 19, 2023**

The course provides a comprehensive, hands-on, pencil pushing understanding of the preparation of both S corporation and partnership/LLC tax returns, along with the underlying laws, regulations, etc. The course uses the basic concepts underlying the two main types of business returns: 1120S and 1065 as building blocks for more complex concepts tax preparers should be aware of. The theoretical concepts get illustrated in comprehensive examples that incorporate the most up-to-date law changes and provisions.

**CPE:** 8 Technical**Vendor:** Surgent McCoy CPE, LLC**Instructor:** Robert Henkels    \$285.00**Federal Tax Update (BBFTU)****January 15-16, 2024**

This cutting edge seminar delivers the up-to-the minute latest changes in Federal tax law for the professional in industry and other interested persons. Delivered at a brisk pace and with humor, this course meets the needs of the tax planner and return preparer alike by identifying and responsibly exploring recent important tax developments.

**CPE:** 16 Technical**Vendor:** Bradley Burnett Tax Seminars, Ltd.**Instructor:** Bradley Burnett    \$410.00

Please scan the QR code and search the course (ACRO) in parenthesis to register.

## Events

### Government Finance Experts Conference (GFEC)

May 22-24, 2023

Keeping informed and up-to-date in the highly-specialized field of governmental accounting and auditing is no easy task. Whether you are employed in a government entity or serve as the external auditor, it is essential that you remain up-to-date on the most recent standards, pronouncements, regulations and trends. This three-day government conference, May 22-24, 2023, provides you with updates and guidance on the developments you need to know to be a government finance expert.

### Women's Leadership Summit (WLS)

June 16, 2023

Registration includes course materials, lunch, and a cocktail reception networking event in the afternoon.

We invite New Mexico business women of all industries to join us for the NMSCPA Women's Leadership Summit. The Summit will provide women at all stages in their careers the opportunity to network, learn, and enhance their leadership skills. This interactive one-day event, led by strong female leaders, will arm women with the tools they need to dominate their careers.

Join us for a day filled with excellent presentations aimed towards empowering you with the skills you need to advance in your career. Stay after the last presentation for a time to network with your peers.

### Pride in the Profession Luncheon (PRIDE)

November 3, 2023

Set aside time for lunch on Friday, November 3, 2023, as we come together with pride to award our Outstanding Members Women to Watch, Scholarship Recipients, and honor our 25 & 50 year members.

For multiple ticket purchases, please contact the NMSCPA Office at (505) 246-1699, or email Jennifer at [jennifer@nmcpa.org](mailto:jennifer@nmcpa.org).

### New Mexico Tax Conference (NMTTC) or (NMTTCV) Hybrid

December 13, 2023

The NMSCPA is excited for you to attend our Annual New Mexico Tax Conference. For the second year, the NMSCPA and the State Bar of New Mexico are collaborating to offer all New Mexico CPA's and Attorney's with the timeliest information needed to prepare you for the 2024 tax season, Legislative Session, and much more. To ensure all members throughout New Mexico have the opportunity to receive this important content, we will be offering this conference both in-person and virtually.

Please Note:

Due to seating limitations, requests to switch conference platforms will result in an additional \$100 fee. Also, requests to switch platforms will not be accepted after 11/30/2023.



# 2023-2024 Course Guide

## CPE Policies



### Pricing, Discounts, Payments and Fees:

#### Pricing

##### Member Pricing:

- 2 – Hour \$88
- 4 – Hour \$175
- 8 – Hour \$285

##### Non-Member Pricing:

- 2 – Hour \$100
- 4 – Hour \$200
- 8 – Hour \$ 335

*\*Special course prices will be noted on individual classes.*

#### Discounts

- All discounts must be requested at the time of registration; refunds for discounts will not be issued after the registration process.
- AICPA members, registering for most AICPA produced seminars sponsored by the NMSCPA Foundation, may deduct \$30 off of the full price. The AICPA discount can only be applied towards an 8 hour AICPA seminar.

#### Payments

- Full payment, or purchase order, must accompany all registrations for the NMSCPA Foundation sponsored CPE courses.
- Checks can be made payable to NMSCPA Foundation.

#### Fees

- A \$25 fee will be charged on checks returned for non-sufficient funds.
- Request to transfer learning platform (virtual to in-person, or in-person to virtual) one week or less before a registered course will result in a \$50 non-refundable service fee.

#### Registration Confirmation:

- Within 48 hours from the time of registration, the registrant will be sent an email confirming registration from the NMSCPA Foundation.
- Receiving this email confirmation is important because the email will: guarantee the registrants position in the class, and serve as a receipt of payment.
- The email confirmation will be **sent to the email address on file with the NMSCPA Foundation**. Please note: it is the responsibility of the registrant to ensure that the NMSCPA has the most recent contact information on file. If you need to update your contact information, please contact the NMSCPA office by email at [admin@nmscpa.org](mailto:admin@nmscpa.org) or by phone at (505) 246-1699.

*\*Prices, times, dates and learning platform, for courses listed in the NMSCPA CPE publications are subject to change without notice. The NMSCPA reserves the right to make speaker substitutions at any time without notification to registrants.*

#### Course Materials:

- Course materials will be provided in an electronic form only (not including in-person courses).
- An electronic version of the course materials will be sent one (1) business day before the course.

#### Request for a Hardcopy of Course Materials

- At the time of registration, a registrant can request a printed hardcopy of the course materials for an additional non-refundable \$25 fee. Registrants will be responsible for the pickup of the printed materials. Materials will not be mailed.

### Cancellation, Refund and Substitution Policies:

#### Course Cancellation by the Foundation (Not Meeting Attendance Minimum)

- In order for a course to run, the attendance minimum must be met at least ten (10) business days prior to the course date. If the attendance minimum is not met, the course will be cancelled.
- If a decision to cancel a course has been made, registrants will be notified by email no later than seven (7) business days prior to the course date.
- If a decision to cancel a course has been made, the NMSCPA Foundation will not be held responsible for any penalties incurred by registrants who must cancel travel arrangements.
- If a course is cancelled due to not meeting the required attendance minimum, a full refund will be issued to the original payment method used. Registrants also have the option to transfer the balance to their NMSCPA Foundation Money on Account (MOA) to be used for a future NMSCPA Foundation course within the same CPE year.

#### Course Cancellation by Registrant

If a registrant cancels their course registration, for any reason, the following refund, transfer or substitution policies apply:

- **Nine (9) or more business days prior to the course date:**
  - **Refund**  
Registrant is eligible for a full refund for both the course and the \$25 printed course material fee (if applicable).
  - **Transfer**  
Registrant can choose to transfer paid course fees to MOA to be used for a future NMSCPA Foundation course within the same CPE year.
  - **Substitution**  
Registrant can replace their position in a course with another individual, at no charge. The registrant is responsible for notifying the NMSCPA Foundation of the substitution.
- **Eight (8) business days prior to the course date:**
  - **Refund**  
No refund will be issued. The remaining balance will be transferred to MOA. The MOA funds can be used towards a future NMSCPA Foundation course, within the same CPE year.
  - **Transfer**  
There is no charge to transfer to another course within the same CPE year.
  - **Substitution**  
Registration can replace their position in a course with another individual, at no charge. Registrant is responsible for notifying the NMSCPA Foundation of the substitution.



Please scan the QR code and search the course (ACRO) in parenthesis to register.



## CPE Policies

- **Seven (7) or less business days prior to the course date:**
  - **Refund**  
No refund will be issued, **registration fee is forfeited**, and if a hard copy of the course materials was requested, the \$25 (hardcopy of course materials) fee will also be forfeited regardless if the materials were received or not.
  - **Transfer**  
The option to transfer MOA is no longer available.
  - **Substitution**  
Registrant can replace their position in a course with another individual, at no charge. The registrant is responsible for notifying the NMSCPA Foundation of the substitution.

### No-Shows:

- On the day of a scheduled course, a registrant who does not attend will be considered a “no-show”. A “no-show” will result in the forfeit of the full registration fee.

### Verification of Attendance:

#### In-Person

For in-person courses, registrants will be required to check-in at the registration table with an NMSCPA Foundation staff member. For courses that qualify for two (2) or more CPE hours, registrants will be required to sign in and out at the conclusion of the course. Sign out sheets will be located at the registration table or distributed by an NMSCPA Foundation staff member (for multiple day courses, registrants will be required to sign in and out each day). Failure to sign in and out may result in the forfeit of CPE credits, as the NMSCPA Foundation is unable to confirm attendance.

#### Virtual

For virtual courses, registrants will be required to respond to a series of polling questions. The responses to these questions will act as an attendance verification. Per NASBA guidelines, in order to receive full credit, attendees must answer three (3) polling questions per CPE hour (50 minutes). Please note: the NMSCPA Foundation is not required to provide an alert (bell, ding, etc.) that a polling question was launched. Examples of polling needed for different course lengths are as follows:

**2-hour** – Registrant must answer 6 polling questions for full credit.

**4-hour** – Registrant must answer 12 polling questions for full credit.

**8-hour** – Registrant must answer 24 polling questions for full credit.

**16-hour** – Registrant must answer 48 polling questions for full credit.

### Certificate of Attendance:

A Certificate of Attendance will only be issued to participants who successfully signed in and out of a course, or who answered the required amount of polling questions. If a registrant fails to sign in or out, or answer the required amount of polling questions, the NMSCPA Foundation is unable to confirm attendance. If the NMSCPA Foundation is unable to confirm attendance, a Certificate of Attendance will not be issued. Certificates of Attendance will be sent out via email within five (5) business days following the course. **Please note:** it is the responsibility of the registrant to ensure that the NMSCPA Foundation has the most recent contact information on file. If you need to update your contact information, please contact the NMSCPA office by email at [admin@nmscpa.org](mailto:admin@nmscpa.org) or by phone at 505-246-1699.

### Complaint Resolution:

The NMSCPA Foundation strives to provide high-quality continuing professional education courses. If a registrant is not satisfied with the overall experience of the course, the NMSCPA Foundation will issue a refund for the full registration fee. To express your dissatisfaction of a CPE course, please contact, Hope Griego, CPE Coordinator, at 505-246-1699 or by email at [hope@nmscpa.org](mailto:hope@nmscpa.org). Please note: All refund requests will be reviewed and approved by the Society President.

### Record Retention Policy:

All CPE Course documentation sponsored by the NMSCPA Foundation retains will be retained for five (5) years. The documentation retained includes; complete records of attendance, earned CPE credit, and any relevant course documentation. NMSCPA members and non-members may request a copy of their CPE transcript.

### Privacy:

- The NMSCPA Foundation will not sell or share any collected contact information.
- By participating in any course sponsored by NMSCPA Foundation, you agree that your name, employment, and comments may be monitored, recorded and viewed by others.

### Policy Definitions:

- **Course** – Refers to an NMSCPA Foundation CPE course, event, or conference and includes all forms of learning platforms.
- **CPE** – Continuing Professional Education.
- **Hybrid** – A course offered using multiple learning platforms concurrently (i.e. in-person and virtual).
- **Learning Platforms** – Refers to the various methods a registrant can take a course through the NMSCPA Foundation (virtual or in-person).
- **MOA** – Money on Account.
- **NMSCPA** – New Mexico Society of CPAs.
- **NMSCPA Foundation** – Refers to the New Mexico Society of CPAs Foundation for Education and Research.
- **Registrant** – An NMSCPA member or non-member who is registered for an NMSCPA Foundation course.
- **Virtual** – A course offered using an on-line learning platform (i.e. Zoom).
- **A.M.** – The course will begin before 12:00pm MST.
- **P.M.** – The course will begin at 12:00pm MST or after.

### Policy Inquires or Comments:

For inquires or comments on the NMSCPA Foundation CPE course policies, please contact the NMSCPA CPE Coordinator, Hope Griego by calling 505-246-1699, or by email at [hope@nmscpa.org](mailto:hope@nmscpa.org).



Please scan the QR code and search the course (ACRO) in parenthesis to register.



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