



INLAND EMPIRE OF CALIFORNIA CHAPTER

Presents: A Full Day Seminar on Auditing:

***Performance Audits, Auditing for Fraud, Ethics, planning, techniques, goals and objectives, and more...
Earn 9 CPE Credits!***

Sefton Boyars, CPA, CGFM, CFE, CIA will be presenting a full day seminar on Performance Audits and Auditing for Fraud. Until his retirement in October 1996, Mr. Boyars had been the Department of Education's Regional Inspector General for Audit in Regions IX and X for sixteen years. During his 35-year career, Mr. Boyars worked for a variety of federal government audit agencies and a California county. As a member of the AGA, Mr. Boyars is an experienced trainer and received AGA's National Education and Training Award for 1998. He has also taught for numerous organizations, including federal, state and local governments, professional associations, the USDA Graduate School and Management Concepts, Inc.

Developing Audit Programs for Performance Audits

Are you sometimes uncertain where to start in developing an audit program in a performance audit? It is a much more complex process than developing an audit program for a financial audit. During the morning session, Mr. Boyars will cover the three essential steps of good audit planning: Determining the appropriate objectives and audit scope; Ensuring that the audit program contains the steps required to meet audit standards and accomplish the objectives; and Documenting the planning process so that the workpaper records fulfill the requirements of the Yellow Book.

Government Funds: An ATM for Thieves

During lunch, *Don Mullinax* from Forensic/Strategic Solutions, Inc. will be discussing ethics and fraud in government funds.

Auditing for Fraud

How is a fraud audit different than other types of audits? What are the Yellow Book and GAAS requirements for auditing for fraud? In the afternoon, Mr. Boyars will cover the difference in fraud auditing, including audit techniques, and what to look for. He will also provide general information about fraud and common fraud techniques, which will include practicing "thinking dirty."

Who Should Attend:

Audit staff and managers, fiscal analysts, finance, accounting and budget staff will all benefit.

Continental Breakfast, Lunch and Refreshments are included in the cost of the seminar

Date:	Wednesday, February 10, 2010	Register by: Friday, January 29, 2010
Time:	8:00 a.m. – 5:00 p.m.	
Location:	Hilton Garden Inn San Bernardino – 1755 S. Waterman Ave., San Bernardino, CA 92408	
Field of Study:	Governmental Accounting, Auditing, Finance, Ethics	
CPE:	Nine Hours (9)	
Cost:	\$145 Members, \$175 Non-members	

For more information, check the AGA website: <http://www.aga-ie.org/> or contact any AGA Board Member
TO REGISTER, PLEASE SEND THE COMPLETE REGISTRATION FORM AND FULL PAYMENT TO:
Association of Government Accountants - Inland Empire * PO Box 5622 * San Bernardino, CA 92412-5622



PO BOX 5622
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www.aga-ie.org

2009-2010
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Auditing Seminar – Performance, Fraud and Ethics

Wednesday, February 10, 2010

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San Bernardino, CA 92408

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Sponsored by the Inland Empire Chapter
of the Association of Government Accountants

EARN 9 HOURS OF CPE

Payment must be received by Friday, January 29, 2010

Name: _____

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Member (\$145)

Non-Member (\$175)

PLEASE MAKE CHECK PAYABLE TO:
Association of Government Accountants

MAIL TO:
AGA - Inland Empire
PO Box 5622
San Bernardino, CA 92412-5622

Price includes all materials, continental breakfast, lunch and refreshments.
Registration and payment must be received by Friday, January 29, 2010.
For additional information, please contact Sue Maxinoski at (951) 413-3489
or by email at suem@moval.org or you may contact any AGA Board
Member. You may also visit our website at: <http://www.aga-ie.org>.

No show, No refunds, No exceptions! Thank you for understanding.

Thank you for your participation!

Advancing Government Accountability