

2011 CPE Schedule by Date

Date	Course	Location
05/12/2011	Loscalzo's Not For Profit Auditing Made Easy	Sioux Falls
05/13/2011	Case Studies in Compliance Auditing	Sioux Falls
05/13/2011	Fair Value Accounting in the 21st Century	Sioux Falls
06/07/2011	CPA Technology Boot Camp: Key Trends and Strategies Every CPA Should Know and Understand	Sioux Falls
06/08/2011	Outlook, Word, Excel and Adobe: Tips, Tricks & Techniques (TABLET VERSION)	Sioux Falls
06/20/2011	Loscalzo's Frequently Missed Issues for OMB Circular A-133 Audits	Rapid City
06/21/2011	Loscalzo's Hands on Guide to Understanding and Testing Internal Control	Rapid City
06/22/2011	AICPA's Technical Hotline Annual Update: Top 12 Audit Issues Facing CPAs	Sioux Falls
06/23/2011	Advanced Issues in Compilation, Review and Accounting Services	Sioux Falls
06/23/2011	New FASB Developments for Business & Industry	Sioux Falls
07/11/2011	Technical Hotline Annual Update: Top 12 Governmental and Nonprofit Accounting and Auditing Issues	Sioux Falls
07/12/2011	Common Frauds and Internal Controls for Revenue, Purchasing and Cash Receipts	Sioux Falls
08/09/2011	Farm Taxation: Planning Opportunities and Pitfalls	Chamberlain
08/11/2011	AICPA's Annual Update for Controllers	Sioux Falls
08/18/2011	Small Business Audits: Best Practices Including Risk Assessment and Internal Control	Rapid City
08/26/2011	Advanced Controller and CFO Skills	Rapid City
08/29/2011	Right the First Time: Cases in Not-For-Profit Accounting and Auditing	Sioux Falls
08/30/2011	AICPA's Annual Business Law Update	Sioux Falls
<b>SDCPAS Convention</b>		
09/19/2011	Hottest Tax Planning Developments for 2011	Aberdeen
09/19/2011	2010 Health Care Reform Act: Critical Tax and Insurance Ramifications For You, Your Business and Your Clients	Aberdeen
09/19/2011	Auditing Real-World Frauds: A Practical Case Application Approach	Aberdeen
09/27/2011	Surgent McCoy's Handbook for Mastering Basis, Distributions, and Loss Limitation Issues for S Corporations, LLCs, and Partnerships	Sioux Falls
09/28/2011	Advanced Technical Tax Forms Training -- Form 1040 Issues	Sioux Falls
09/29/2011	Excel Financial Reporting and Analysis	Sioux City
09/30/2011	Internal Controls for Small Business Accounting Systems	Sioux City
10/04/2011	Advanced Estate Planning: Practical Strategies fro Your Clients	Rapid City
10/05/2011	Fair Value Accounting: A Critical Skill for All CPAs	Rapid City
10/31/2011	Financial Statement Analysis in the Real World	Sioux City
11/01/2011	2011 Accounting & Auditing Update for the Real World	Sioux City
<b>West River Tax Cluster</b>		
11/01/2011	Delving into the Top Twelve Issues for Partnerships, LLCs and S Corps	Rapid City
11/02/2011	Tax Advisors Update	Rapid City
<b>Tax Institute</b>		
11/07/2011	Closely Held Business Taxation: 49 Practical Ways to Cut Taxes	Sioux Falls
11/08/2011	Tax Advisors Update	Sioux Falls
11/15/2011	AICPA's Controllershship: 25 Critical Lessons from the Trenches	Sioux Falls
11/17/2011	Learn to Do a Nexus Study to Build Your State and Local Tax Practice	Sioux City
11/18/2011	Choosing the Best Entity Structure Under the New tax Law in 2012	Sioux City
12/05/2011	Tax Advisors Update	Sioux City
12/08/2011	Preparing Individual Tax Returns for New Staff and Para-Professionals	Sioux Falls
12/09/2011	The Complete Guide to Preparing Limited Liability Company, Partnership, and S Corporation Federal Income Tax Returns	Sioux Falls
03/15/2012	Construction Contractors: Accounting, Auditing and Tax	Sioux Falls
03/16/2012	Advanced FASB Review: Tackling the Tougher GAAP Issues	Sioux Falls

### 2011 Accounting & Auditing Update for the Real World

Course objective is to review current accounting and auditing standards developments. Course Highlights include a review of recent FASB, AICPA, ASB, ARSC and other standard-setting bodies in an approach that emphasizes real-world application. The course is presented from the perspective of a small firm practitioner who services non-publicly traded entities.

Date: 11/01/11 Developer: Martin & Orr LLC  
Credits: 8 Area: Accounting and Auditing  
Level: Update Price Code: B (add \$50 after 10/10/11)  
Instructor: James Martin Location: Sioux City Stoney Creek Inn

### 2010 Health Care Reform Act: Critical Tax and Insurance Ramifications For You, Your Business and Your Clients

Dramatic and significant tax and health insurance changes are coming to America! The nearly \$1 trillion, 10 year cost of the Patient Protection and Affordable Care and Reconciliation Acts of 2010 will change the way health insurance is delivered and how we will pay for it. Be informed of these changes and get tips for strategies to best deal with them.

Date: 09/19/11 (12:30pm-4:00pm) Developer: AICPA  
Credits: 4 Area: Taxes/Spec Knowledge & App.  
Level: Basic Price Code: D (add \$50 after 8/29/11)  
Instructor: Steven Wagner Location: Aberdeen Ramada Inn

### Advanced Controller and CFO Skills

If you want to be secure in your position as the "financial sheriff," you must be able to document your worth to the company's leaders by exhibiting the advanced skills that help you add value and contribute to the success of the organization. In this advanced course, you will experience the ten critical skills that add value to your company and boost your career, so you quickly move to the next level of accomplishment. Learn how to translate your firm's strategies with key performance. Improve your skills in the five key areas needed for success. Align your firm's strategies with your internal reporting system and become an advocate for your team as you become a powerful agent of change.

Date: 08/26/11 Developer: AICPA  
Credits: 8 Area: Finance  
Level: Advanced Price Code: A (add \$50 after 7/28/11)  
Instructor: David Arnott Location: Rapid City Ramkota

### Advanced Estate Planning: Practical Strategies for Your Clients

Help your top clients protect their estates' assets from the previous and anticipated 45% estate tax. With current uncertainties in the estate and gift tax laws, consider the impact of alternative tax provisions. Once your client has accumulated wealth, varying techniques utilizing wills, foundations and trusts can be employed to minimize or completely eliminate transfer taxes and even generate current tax deductions. Learn to employ these planning devices to help clients meet their family-planning and charitable-contribution goals.

Date: 10/04/11 Developer: AICPA  
Credits: 8 Area: Taxes  
Level: Advanced Price Code: A (add \$50 after 9/13/11)  
Instructor: Michael Blackburn Location: Rapid City Ramkota

### Advanced FASB Review: Tackling the Tougher GAAP Issues

This course is the perfect complement to the AICPA's intermediate-level companion course titled: FASB Review and Update: Common GAAP Issues Impacting All CPAs. Written by the same author, this advanced course tackles some of the thornier accounting and disclosure areas, such as derivatives, fair value and business combinations. This is a must-take course for many CPAs who need a refresher for the more complex accounting areas that are typically not handled on a regular basis.

Date: 03/16/12 Developer: AICPA  
Credits: 8 Area: Accounting  
Level: Advanced Price Code: A (add \$50 after 2/22/12)  
Instructor: Jeffrey Lieman Location: SF Jerstad Center

### Advanced Issues in Compilation, Review and Accounting Services

This lively course is a great way to brush up on the current standards and issues in managing compilation, review and accounting service practices. The scenarios included cover the whole spectrum of practice management, including accounting engagement administration, engagement performance, reporting and OCBOA issues.

Date: 06/23/11 (8:30am-12:00pm) Developer: AICPA  
Credits: 4 Area: Auditing  
Level: Advanced Price Code: D (add \$50 after 6/1/11)  
Instructor: Mark Dauberman Location: SF Jerstad Center

### Advanced Technical Tax Forms Training – Form 1040 Issues

Experienced staff can get bogged down in busy season with difficult tax returns that have multiple K-1s, AMT, at-risk basis, and passive activity loss issues. These are the topics that experienced staff, managers, and partners should understand in depth. This course will cover the practical and complex issues in dealing with these most difficult matters and assisting the CPA firm in planning effectiveness and productivity in these areas as well as avoiding costly mistakes when facing complicated 1040 issues.

Date: 09/28/11 Developer: Surgent McCoy  
Credits: 8 Area: Taxes  
Level: Advanced Price Code: B (add \$50 after 9/6/11)  
Instructor: Dennis Benvie Location: SF Jerstad Center

### AICPA's Annual Business Law Update

Lawsuits flow freely these days. Stay on top of business law developments to protect your company, firm or clients from common legal entanglements. Learn how to handle current employment issues, resolve business disputes, protect assets and avoid product-liability issues. This course draws on the background of commercial litigators, corporate lawyers, product-liability litigators and tax attorneys to present hot legal topics that managers face daily. It uses case studies based on actual legal situations to provide an interactive opportunity among participants.

Date: 08/30/11 Developer: AICPA  
Credits: 8 Area: Business Law  
Level: Update Price Code: A (add \$50 after 8/8/11)  
Instructor: Charles Borek Location: SF Jerstad Center

### AICPA's Annual Update for Controllers

Let us bring you up-to-date on the latest trends in accounting, corporate finance, treasury management and business systems. Learn all about leading edge topics in managerial accounting and finance in a session that is packed with useful tips and how-to guidance that you can apply immediately. More than half of the material is new every year, and existing topics are updated for new approaches in implementation or application.

Date: 08/11/11 Developer: AICPA  
Credits: 8 Area: Finance  
Level: Update Price Code: A (add \$50 after 7/21/11)  
Instructor: Patrick Neeley Location: SF Jerstad Center

### AICPA's Controllership: 25 Critical Lessons from the Trenches

Tired of CPE that has not practical application? Put into practice 25 practical tools that will improve your daily job performance in the controllership area. This course focuses on the practical skills required to be a successful controller and to enhance the profitability of any growing company. You will learn how to shift from a reactive to a proactive mode of operation as well as how to avoid the constant crisis techniques common to many private companies. This course also highlights various financial and managerial tools and techniques to improve day-to-day decisions that affect business operations and profitability.

Date: 11/15/11 Developer: AICPA  
Credits: 8 Area: Finance  
Level: Intermediate Price Code: A (add \$50 after 10/25/11)  
Instructor: James Lindell Location: SF Jerstad Center

### 21st Annual West River Tax Cluster – November 1 & 2, 2011 – Rapid City

Day 1 - Delving into the Top Twelve Issues for Partnerships, LLCs & S Corps / Day 2 - Tax Advisor's Update

### 32nd Annual Tax Institute – November 7 & 8, 2011 – Sioux Falls

Day 1 - Closely Held Business Taxation: 49 Practical Ways to Cut Taxes / Day 2 - Tax Advisor's Update

### AICPA's Technical Hotline Annual Update: Top 12 Audit Issues Facing CPAs

The AICPA's technical hotline provides prompt, high-quality, non-authoritative advice by phone concerning issues related to auditing standards. The objective of this course is to enhance participants' knowledge and application of professional judgment by providing a review of the top 12 auditing issues faced by practitioners as reflected by continual AICPA Technical Hotline calls over the past year. For example, recent auditing issues include: Auditing in the current economic environment; Going concern and subsequent event issues; Auditing fair value measurements; SAS Nos. 114 and 115 communications; Auditing hard-to-value investments

Date: 06/22/11 Developer: AICPA  
Credits: 8 Area: Auditing  
Level: Update Price Code: A (add \$50 after 6/1/11)  
Instructor: Mark Dauberman Location: SF Jerstad Center

### Auditing Real-World Frauds: A Practical Case Application Approach

Many auditors struggle with the link between audit design and fraud detection under SAS No. 99. This interactive course utilizes hands-on case studies based on real-world frauds to help participants carry out their financial statement fraud responsibilities. Auditors and corporate accounting and finance professionals will find this course relevant and timely. The course includes an overview of the auditor's responsibilities related to financial statement fraud under SAS No. 99 and clearly links these to the auditor's risk assessment process under the Risk Assessment Standards. In addition, the course includes information relevant to management's responsibility for fraud and internal controls under the COSO framework, PCAOB standards and other "best practices." Cases address personnel fraud, revenue recognition, various financial statement manipulations, theft of capital assets, purchasing fraud and other common areas of interest.

Date: 09/19/11 Developer: AICPA  
Credits: 8 Area: Auditing  
Level: Intermediate Price Code: A (add \$50 after 8/29/11)  
Instructor: Robert Minniti Location: Aberdeen Ramada

### Case Studies in Compliance Auditing

The AICPA has responded to the criticism leveled at it and other organizations (GAO and OMB) in the PCIE's Report on the Statistical Sample of Compliance Audits. As a result, additional guidance is being provided on many of the deficiencies found during the study. This four hour module will take a look at the changes the new SAS 117 and audit guide will make to compliance auditing, as well as other puzzling aspects of compliance auditing using a case study format. The course will also address issues arising as a result of the nearly \$300 billion in funding from the American Recovery and Reinvestment Act (ARRA).

Date: 05/13/11 (8:30am-12:00pm) Developer: Loscalzo & Associates  
Credits: 4 Area: Auditing  
Level: Basic/Intermediate Price Code: E (add \$50 after 4/21/11)  
Instructor: Rebecca Lee Location: SF Jerstad Center

### Choosing the Best Entity Structure Under the New Tax Law in 2011

Tax rates are always an important factor in choosing the form of business organization, and the fluid individual rates in 2013 and beyond demand a reconsideration of current businesses and a different analysis for new ventures. By comparing and contrasting the tax aspects of C corporations, S corporations, partnerships, sole proprietorships, and limited liability companies, this course focuses on distinctions that can make big differences. This in-depth course will cover planning opportunities and potential pitfalls in developing a business structure.

Date: 11/18/11 Developer: Surgent McCoy  
Credits: 8 Area: Taxes  
Level: Intermediate Price Code: B (add \$50 after 10/27/11)  
Instructor: Pamela Davis-Vaughn Location: Sioux City Marina Inn

### Closely Held Business Taxation: 49 Practical Ways to Cut Taxes

Walk away with 49 practical tax strategies and challenges facing your closely held business clients. Employ business strategies that will minimize the tax burden not only on the business but also on the owners. The tips and strategies are uniquely laid out in the course to allow you to easily and quickly identify and hone in on those tax-saving strategies that fit your client's situation.

Date: 11/07/11 Developer: AICPA  
Credits: 8 Area: Taxes  
Level: Intermediate Price Code: A or C (add \$50 after 10/17/11)  
Instructor: Steven Wagner Location: SF Convention Center

### Common Frauds and Internal Controls for Revenue, Purchasing and Cash Receipts

Transactions that occur within an entity's revenue cycle (revenues and cash receipts) and the purchase cycle (purchases and cash disbursements) are common areas for misstatements (both unintentional and fraudulent). While business owners and managers instinctively know that controls are important, they sometimes have a very limited understanding of what controls are effective. Accountants are in a unique position to fill this knowledge gap and help establish a cost-effective system of controls to minimize fraud and other misstatements while getting the "biggest bang for your buck."

Date: 07/12/11 Developer: AICPA  
Credits: 8 Area: Auditing  
Level: Basic Price Code: A (add \$50 after 6/20/11)  
Instructor: Jeffrey Lieman Location: SF Jerstad Center

### The Complete Guide to Preparing Limited Liability Company, Partnership, and S Corporation Federal Income Tax Returns

This unique course will enable the practitioner to learn in one day how to prepare S corporation, LLC/partnership tax returns. The course focuses on an identical trial-balance-to-completed-tax-return case study prepared on both Form 1120S and Form 1065, allowing one to explore the similarities and differences of these popular entity structures.

Date: 12/09/11 Developer: Surgent McCoy  
Credits: 8 Area: Taxes  
Level: Basic Price Code: B (add \$50 after 11/17/11)  
Instructor: John Ingber Location: SF Jerstad Center

### Construction Contractors: Accounting, Auditing and Tax

Master the fundamentals of the construction industry! Give your clients efficient, high-quality audit and review services and apply GAAP accounting methods applicable to construction contractors. Understand the intricacies of contractor tax regulations. Topics covered include accounting for long-term construction contracts, applying the audit risk model to a construction contractor and contractor tax accounting.

Date: 03/15/12 Developer: AICPA  
Credits: 8 Area: Acc./Aud./Taxes/Finance  
Level: Basic Price Code: A (add \$50 after 2/22/12)  
Instructor: Jeffrey Lieman Location: SF Jerstad Center

### CPA Technology Boot Camp: Key Trends and Strategies Every CPA Should Know and Understand - Tablet-Based Seminar

Today there are virtually unlimited opportunities available for CPAs to leverage technology to automate processes, expand services and improve the profitability of their organization. This course will provide an engaging review of the top IT trends and strategies that should be assessed along with a methodology to help you develop an IT roadmap optimized for your organization. This course will also help you communicate with your IT staff and consultants to align your technology solutions with your business objectives. Special Feature: Experience this "Paperless" program through an interactive electronic tablet, featuring animated audio/visual, vivid colors, electronic bookmarks and more!

Date: 06/07/11 Developer: CPA Crossings  
Credits: 8 Area: Spec. Knowledge/Tech.  
Level: Basic/Intermediate Price Code: B (add \$50 after 5/17/11)  
Instructor: John Higgins Location: SF Jerstad Center

### Delving into the Top Twelve Issues for Partnerships, LLCs and S Corps

This course reviews specialized issues in the taxation of partnerships, LLCs and S Corps. Twelve common issues, each providing significant tax-planning opportunities or potential traps for the unwary, are identified and the tax consequences associated with different types of pass-through entities are explored. Case studies are included with each issue to illustrate how seemingly routine transactions often trigger complex or unexpected tax provisions. Some studies also illustrate how entity choice affects the ultimate tax consequences associated with a particular transaction.

Date: 11/01/11 Developer: AICPA  
Credits: 8 Area: Taxes  
Level: Advanced Price Code: A or C (add \$50 after 10/11/11)  
Instructor: Steven Lustig Location: Rapid City Ramkota

### Excel Financial Reporting and Analysis

Microsoft Excel is a powerful tool for analyzing financial data and preparing financial reports, but like most powerful tools, it contains hidden features and functionality useful for these purposes that are not obvious to users, both novice and expert alike. This course will uncover these hidden features so that users may prepare computationally accurate and aesthetically pleasing reports in a more effective and efficient manner. It provides solutions for accountants in the following six major topic areas: advanced techniques for formatting reports and financial statements, assembly and printing of reports and schedules, using templates to automate reporting processes, advanced financial analysis with PivotTables connected to the General Ledger using ODBC, data consolidation, and using charts and digital dashboards for presenting financial information.

Date: 09/29/11 Developer: K2 Enterprises  
Credits: 8 Area: Spec. Knowledge/Tech.  
Level: Advanced Price Code: B (add \$50 after 9/08/11)  
Instructor: Ilene Eisen Location: Sioux City Stoney Creek Inn

### Fair Value Accounting: A Critical Skill for All CPAs

Fair value accounting is reshaping traditional financial statements! Gain insights into the conceptual and practical reasons for using fair value as the required (or optional) measurement attribute for some new and existing accounting standards. The course covers the conceptual and practical issues that arise when fair value measurement is implemented under existing FASB standards and provides examples of these issues. In addition, the measurement and estimation challenges that confront preparers and auditors in making, and attesting to, fair value measurements are presented, and related guidance is provided. of assets or liabilities at fair value

Date: 10/05/11 Developer: AICPA  
Credits: 8 Area: Accounting  
Level: Intermediate Price Code: A (add \$50 after 9/13/11)  
Instructor: Thomas Snell Location: Rapid City Ramkota

### Fair Value Accounting in the 21st Century

Fair value accounting has become a frequent topic of discussion for accountants, users, and government regulators during the past few years. ASC 820, Fair Value Measurements and Disclosures, continues to cause confusion among practitioners not only when applying recognition and measurement guidance but with the extensive required disclosures.

Date: 05/13/11 (12:30pm-4:00pm) Developer: Loscalzo & Associates  
Credits: 4 Area: Accounting  
Level: Basic/Intermediate Price Code: E (add \$50 after 04/21/11)  
Instructor: Rebecca Lee Location: SF Jerstad Center

### Farm Taxation: Planning Opportunities and Pitfalls

Course Highlights: 2010 deduction limit of farm losses; Key planning opportunities impacting farm and ranch taxation; The most current developments in farm tax; Implication of the Patient Protection and Affordable Care Act (health care legislation) on agricultural operators; New regulations on repairs and capital improvements; Section 199 production deduction, including amended return opportunities and unique rules impacting agribusinesses; IRS self-employment tax issues, such as the new statutory protection on retiree Conservation Reserve Program (CRP) income.

Date: 08/09/11 (9:45am-5:15pm) Developer: Larson Allen Education  
Credits: 8 Area: Auditing  
Level: Intermediate Price Code: B (add \$50 after 7/19/11)  
Instructor: Andy Biebl Location: Cedar Shores Resort

### Financial Statement Analysis in the Real World

Many clients/employers expect CPAs to look at the financial statement and be able to provide unique insights of what is happening in the business as well as spot unusual trends. CPAs are also expected to explain their analysis in terms that non accountants can understand. This course focuses on a number of financial analysis techniques including financial ratios, cash flow ratios, fraud testing (Benford and other tests), and being able to explain those techniques and the related results to a client or others who are not financial experts.

Date: 10/31/11 Developer: Martin & Orr LLC  
Credits: 8 Area: Accounting  
Level: Intermediate/Advanced Price Code: B (add \$50 after 10/10/11)  
Instructor: James Martin Location: Sioux City Stoney Creek Inn

### Hottest Tax Planning Developments for 2011

Important new tax developments and economic, social and demographic trends: two things you can count on to have important tax implications. This course highlights the hottest tax topics – those that can change every year and affect many of your individual, small business and corporate clients.

Date: 09/19/11 (8:30am-12:00pm) Developer: AICPA  
Credits: 4 Area: Taxes  
Level: Intermediate Price Code: D (add \$50 after 8/29/11)  
Instructor: Steven Wagner Location: Aberdeen Ramada

### Internal Controls for Small Business Accounting Systems

More than ever, the importance of internal controls is being escalated, seemingly on a daily basis. From large enterprises seeking compliance with provisions of Sarbanes-Oxley to entrepreneurs seeking to grow their businesses, internal controls have taken on an increased level of significance in businesses of all sizes. For small businesses, maintaining an effective system of internal controls presents a significant challenge. Implementing many of the theoretical concepts surrounding internal controls – such as segregation of duties – may not be practical or even possible in some cases. Consequently, the current internal control structure of many small businesses fosters an environment in which too much risk is present. This, coupled with the presence of computerized accounting software, can often lead to disastrous results for small business owners and managers.

Date: 09/30/11 Developer: K2 Enterprises  
Credits: 8 Area: Spec. Knowledge/Tech.  
Level: Intermediate Price Code: B (add \$50 after 9/08/11)  
Instructor: Ilene Eisen Location: Sioux City Stoney Creek Inn

### Learn To Do a Nexus Study To Build Your State and Local Tax Practice

In today's turbulent economy, states are reaching and, in some cases, overreaching their authority to gather additional state income, franchise, and sales taxes from out-of-state businesses. By attending this course, practitioners will gain the skills they need to assist their clients in determining the states in which they have nexus.

Date: 11/17/11 Developer: Surgent McCoy  
Credits: 8 Area: Taxes  
Level: Intermediate Price Code: B (add \$50 after 10/27/11)  
Instructor: Pamela Davis-Vaughn Location: Sioux City Marina Inn

### Loscalzo's Frequently Missed Issues for OMB Circular A-133 Audits

Peer reviewers have been notified by the AICPA that they should consider audits that do not meet all the requirements listed on the A-133 Peer Review Checklist (Part A) as NOT MEETING professional standards. Given all the changes in the 2009 GAS and A-133 Audit Guide and requirements dealing with funds expended from the American Recovery and Reinvestment Act (ARRA), this is an important time to ensure that you are current on all the new developments and are performing all the steps necessary to comply with professional standards. This course addresses the changes to the Audit Guide, paying particular attention to those that relate to sampling and the SEFA audit program and disclosure checklist. It will also discuss the recent ARRA guidance, SAS 115 on internal control reporting and SAS 117 on Compliance Auditing.

Date: 06/20/11 Developer: Loscalzo & Associates  
Credits: 8 Area: Auditing  
Level: Intermediate Price Code: B (add \$50 after 5/30/11)  
Instructor: Jim Woy Location: Rapid City Ramkota

### Loscalzo's Hands on Guide to Understanding and Testing Internal Control

With the issuance of the AICPA risk assessment SASs, auditors have no choice but to better understand internal controls in order to assess the design of controls and determine if they have been implemented. This course will provide the auditor of small to midsize entities with tips, tools and techniques to efficiently document their understanding of the client's controls and to determine where it is either necessary or more efficient to test them. In addition, the program will illustrate how to test internal controls efficiently at the financial statement and assertion level. This course is also recommended for persons working in industry who would like to learn more about improving their entity's internal controls and avoiding SAS No. 115 comments.

Date: 06/21/11                      Developer: Loscalzo & Associates  
Credits: 8                              Area: Auditing  
Level: Intermediate                Price Code: B (add \$50 after 5/30/11)  
Instructor: Jim Woy                Location: Rapid City Ramkota

### Loscalzo's Not-for-Profit Auditing Made Easy

Audits of not-for-profit organizations can be challenging. Not-for-profits have their own specific accounting principles, giving rise to different audit issues. Many small to midsize not-for-profits lack sophisticated accounting personnel, causing challenges in the auditor's understanding of internal controls and assessment of risk. In addition, the integration of a financial statement audit with the requirements of Government Auditing Standards and OMB Circular A-133 adds another layer of complexity. This course also addresses communication of internal control deficiencies under SAS No. 115. In addition, this course illustrates how to document the risk assessment procedures, including the understanding of internal control and the linkage between the risk assessment, and the audit programs for a very small volunteer fire department with less than \$300,000 in revenue. This course includes updates on the current issues for 2010-2011 including a discussion of the professional literature recently issued.

Date: 05/12/11                      Developer: Loscalzo & Associates  
Credits: 8                              Area: Auditing  
Level: Basic/Intermediate        Price Code: B (add \$50 after 4/21/11)  
Instructor: Rebecca Lee        Location: SF Jerstad Center

### New FASB Developments for Business & Industry

CPAs in corporate management will benefit from this course covering recent FASB, AcSEC and EITF pronouncements. Gain expertise from a high-level approach to financial reporting issues backed by detailed descriptions and examples of the implementation of new standards. Your training will guide you in assessing recent FASB and AICPA standards that have a major effect on all industries and provide an understanding of the latest pronouncements and exposure drafts to enable you to develop implementation strategies.

Date: 06/23/11 (12:30pm-4:00pm)    Developer: AICPA  
Credits: 4                              Area: Accounting  
Level: Intermediate                Price Code: D (add \$50 after 6/1/11)  
Instructor: Mark Dauberman      Location: SF Jerstad Center

### Outlook, Word, Excel & Adobe Tips, Tricks & Techniques - Tablet-Based Seminar

Learn how to take advantage of the features and functions of the software programs that you use every day and maximize your efficiency and minimize your frustration. This comprehensive, fast paced review of practical time saving tips and techniques will provide you with a live demonstration of best practices for increasing your personal productivity with these software tools. Special Feature: Experience this "Paperless" program through an interactive electronic tablet, featuring animated audio/visual, vivid colors, electronic bookmarks and more!

Date: 06/08/11                      Developer: CPA Crossings  
Credits: 8                              Area: Spec. Knowledge/ Tech.  
Level: Intermediate                Price Code: B (add \$50 after 5/17/11)  
Instructor: John Higgins        Location: SF Jerstad Center

### Preparing Individual Tax Returns for New Staff and Para-Professionals

The objective of this course is to train new staff accountants, data processing employees, para-professionals, and bookkeepers to prepare a complicated federal individual income tax return. Over the years, thousands of new staff have received practical, hands-on experience to become familiar with most tax forms.

Date: 12/08/11                      Developer: Surgent McCoy  
Credits: 8                              Area: Taxes  
Level: Basic                          Price Code: B (add \$50 after 11/17/11)  
Instructor: John Ingber        Location: SF Jerstad Center

### Right the First Time: Cases in Not-For-Profit Accounting and Auditing

Papers print corrections, referees use replays and golfers take mulligans. Accountants and auditors are expected to get it right the first time. Utilizing a case study format, this course will provide you with the skills to take on the most common problem areas in not-for-profit accounting and auditing and get them right the first time.

Date: 08/29/11                      Developer: AICPA  
Credits: 8                              Area: 4-Gov. Acc./ 4-Gov. Auditing  
Level: Intermediate                Price Code: A (add \$50 after 8/8/11)  
Instructor: Charles Borek        Location: SF Jerstad Center

### Small Business Audits: Best Practices Including Risk Assessment and Internal Control

Auditors in today's world are constantly under scrutiny whether the client is large or small. However, small businesses bring a unique set of issues for the auditor trying to balance risk, effectiveness and efficiency. Recognize risks in the small business environment and how to effectively and efficiently deal with it from audit planning until the wrap-up. Work through how to effectively plan, perform appropriate procedures and complete the small business audit including consideration of the risk assessment SASs. Improve your efficiency while satisfying auditing and quality control standards in a small business auditing environment.

Date: 08/18/11                      Developer: AICPA  
Credits: 8                              Area: Auditing  
Level: Intermediate                Price Code: A (add \$50 after 7/28/11)  
Instructor: Glenn Helms        Location: Rapid City Ramkota

### Surgent McCoy's Handbook for Mastering Basis, Distributions, and Loss Limitation Issues for S Corporations, LLCs, and Partnerships

The most difficult concepts to master when dealing with flow-through business entities are the basis and distribution concepts. Major error and malpractice issues occur if the CPA does not fully understand the impact of these rules. This course is designed to focus on the practical applications of these rules.

Date: 09/27/11                      Developer: Surgent McCoy  
Credits: 8                              Area: Taxes  
Level: Intermediate                Price Code: B (add \$50 after 9/6/11)  
Instructor: Dennis Benvie      Location: SF Jerstad Center

### Tax Advisors Update

There is no substitute for the unique perspective of a CPA in public accounting. Top-rated instructors Andy Biebl and Bob Ranweiler keep you up to date on the latest tax developments in this comprehensive course. Receive real-world interpretations of 2011 federal tax changes, with practical advice on how those developments will affect your clients' business and personal income taxes. Explore new tax planning opportunities arising from recent tax legislation. Get useful tools, strategies and insights to serve your clients well.

Level: Update                      Developer: Larson Allen  
Credits: 8                              Area: Taxes  
Date: 11/02/11                      Price Code: B or C (add \$50 after 10/11/11)  
Instructor: Bob Ranweiler      Location: Rapid City Ramkota  
Date: 11/08/11                      Price Code: B or C (add \$50 after 10/17/11)  
Instructor: Andrew Biebl      Location: SF Convention Center  
Date: 12/05/11                      Price Code: B (add \$50 after 11/14/11)  
Instructor: Andrew Biebl      Location: Sioux City Marina Inn

### Technical Hotline Annual Update: Top 12 Governmental and Nonprofit Accounting and Auditing Issues

Preparers of governmental and nonprofit financial statements and their auditors often seek advice from the AICPA's Technical Hotline as well as from the GASB Technical Inquiry System. The advice they receive from these sources is high-quality and non-authoritative but offers viable solutions or reasonable alternatives for accounting and auditing issues related to governmental and nonprofit organizations. The objective of this course is to enhance participants' knowledge and application of professional judgment by providing a review of the top accounting and auditing issues faced by preparers of governmental and nonprofit financial statements and their auditors based on calls and inquiries received by both the AICPA and GASB over the past year.

Date: 07/11/11                      Developer: AICPA  
Credits: 8                              Area: 4-Gov. Acc./ 4-Gov. Auditing  
Level: Update                      Price Code: A (add \$50 after 6/20/11)  
Instructor: Jeffrey Lieman      Location: SF Jerstad Center

## Policies and Procedures

This catalog contains the core group of continuing professional education programs being presented in 2011. The SDCPA Society Board of Directors has approved the programs, fees, and the following policies and procedures. All courses are designed to meet the CPE requirements of the South Dakota Board of Accountancy. There are no continuing education requirements for membership in the South Dakota CPA Society. However, there are CPE requirements for licensees in the state as well as for members of the American Institute of CPAs. To see all CPA Policies and Procedures, visit [www.sdcpa.org](http://www.sdcpa.org) under the CPE section.

*South Dakota CPA Society is in compliance with the CPE rules required by the SD Board of Accountancy. The new rules went in to effect July 1, 2005. For a complete list of the CPE rules see the web site – [www.sdcpa.org](http://www.sdcpa.org) under the CPE section.*

**PRICES** – See price codes for fees.

**Prices for LATE FEES:** Effective May 2011 ALL late registrations will be subject to the \$50 late fee.

**METHOD OF PAYMENT** – CPE may be paid by cash, check or credit card. Checks should be made payable to “SDCPAS” or “South Dakota CPA Society”. The Society accepts VISA, MasterCard and Discover Card.

**REGISTRATION** – Registrations are accepted at any time. All courses require prepayment and there is a \$50 late fee for registrations postmarked after the date published with each course in this catalog. Deadlines are approximately three weeks prior to the course presentation dates. Online, mail, fax, phone and walk-in registrations are accepted but an adequate quantity of materials may not be available at the site for late registrants.

**CONFIRMATIONS & CANCELLATIONS** – Approximately two weeks prior to the course date a determination will be made as to whether or not the course will be held. If the program will be held, confirmations will be sent via email to all participants reminding them of the date, time, course title, and location. If the program will be canceled (most likely due to insufficient number of registrants) an attempt will be made to reach each participant to notify him or her of the cancellation.

**INSTRUCTOR DELIVERY METHOD** - Classroom / seminar

**COMPUTATION OF CREDITS** - All course hours are based on a 50-minute classroom hour. 25-minutes compute to ½ credit hour after the 1st hour.

**DOCUMENTATION / ATTENDANCE** – After the completion of the course we will send proof of attendance via email for your records. You will need to retain documentation for 4 years. All participants are asked to register their attendance at the course site on signature sheets. Copies of these sheets as well as the list of participants are forwarded to the South Dakota Board of Accountancy for their records. The same information will be kept on file at the South Dakota CPA Society office for a period of five calendar years following the calendar year of the course.

**AUDITS** - the South Dakota CPA Society is an approved CPE sponsor. All documentation of attendance has been sent to the South Dakota Board of Accountancy. Therefore you are not required to submit documentation on courses that you attend through the CPA Society in the event of an audit.

**SITE LOCATIONS** – Below are locations of all courses not being held at a hotel:

Good Samaritan Society's Jerstad Center 4800 W. 57th Street Sioux Falls, SD 57106	Sioux Falls Convention Center 1101 N West Ave Sioux Falls, SD 57104
---	---

**LODGING ARRANGEMENTS** – Blocks of sleeping rooms have been reserved for participants on a first-come first-reserved basis and will be released three weeks prior to the course dates by the motels. Please make your sleeping room reservations directly with the motel and tell the reservation staff that you are attending a South Dakota CPA Society presentation in order to receive the quoted rate. If you have difficulty making your motel accommodations, please contact the Society office at 605-334-3848 for assistance.

Sioux Falls Ramada Inn – 605-336-1020 (Near NonProfit Center) 1300 W Russell Street \$72.95 / Suite \$82.95 -Weekday	Sioux Falls Sheraton Hotel – 605- 331-0100 (Adjacent to Convention Center) 1211 N West Ave \$89.00	Sioux Falls Hilton Garden Inn – 605-444-4500 (Near Jerstad Center) 5300 South Grand Circle \$89.00
Rapid City Ramkota Inn – 605-343-8550 I-90 at Exit 59 \$106.99 June/August \$79.99 October/November	Cedar Shores Resort 1500 Shoreline Drive, Oacoma \$89.95	Aberdeen Ramada Inn 2727 6th Ave SE \$80.00
Sioux City Marina Inn – 402-494-4000 E. 4th and B Streets S. Sioux City NE 38776	Stoney Creek Inn & Conference Center - 712-234-1100 300 3rd St Sioux City, IA 51101	

Non-Sponsored CPE Courses - as a reminder proper documentation is required on all CPE. If you attend non-sponsored courses, you are required to maintain documentation including course title, sponsor, date, credited hours and VERIFICATION OF ATTENDANCE. A Non-Sponsor CPE Verification Form can be found at [www.sdcpa.org](http://www.sdcpa.org) or <http://www.state.sd.us/dol/Boards/accountancy/CPE%20Information%20and%20Forms.htm>.

CPE Price Codes				
PRICE CODE	SOCIETY MEMBER/ AICPA MEMBER	SOCIETY MEMBER/ NON AICPA MEMBER	NON SOCIETY MEMBER/ AICPA MEMBER	NON SOCIETY MEMBER/ NON AICPA MEMBER
A	\$220	\$250	\$260	\$290
B	\$250	\$250	\$290	\$290
C	\$350	\$350	\$390	\$390
D	\$130	\$160	\$155	\$185
E	\$160	\$160	\$185	\$185
If you register after the deadline for a course, add \$50 late registration fee.				

### CPE 40 Certificate

The CPE 40 certificate allows members or their firm/company to save money by purchasing a block of 40 CPE hours. Additional information about CPE 40 Certificates can be found at [www.sdcpa.org](http://www.sdcpa.org).

#### Certificate Price:

\$1000 (\$1150 for non-members) if purchased by May 31st and 40 hours are selected and used within the CPE year.

\$1100 (\$1200 for non-members) can be purchased any time and no course selection is required.

Firm/Company: \_\_\_\_\_ Contact Name: \_\_\_\_\_

Address/City/State/Zip: \_\_\_\_\_ Phone: \_\_\_\_\_

Method of Payment:  Cash enclosed Charge:  Visa  MasterCard  Discover

Acct. # \_\_\_\_\_ Expiration Date \_\_\_\_\_ Name on Card \_\_\_\_\_

Billing Address: \_\_\_\_\_ Billing Zip Code: \_\_\_\_\_

\_\_\_\_\_ CPE 40 Certificates for \$1000 (\$1,150 for non-member)

Must be purchased by May 31, 2011

Course selection form must be completed

\_\_\_\_\_ CPE 40 Certificates for \$1100 (\$1,200 for non-member)

May be purchased anytime

DATE	HOURS	COURSE	PARTICIPANT
1. _____	_____	_____	_____
2. _____	_____	_____	_____
3. _____	_____	_____	_____
4. _____	_____	_____	_____
5. _____	_____	_____	_____
6. _____	_____	_____	_____

### 2011 South Dakota CPA Society CPE Registration Form

(Please duplicate this form as needed)

Name \_\_\_\_\_

Company \_\_\_\_\_

Address \_\_\_\_\_ State: \_\_\_\_\_

City \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: \_\_\_\_\_

After Hours Phone: \_\_\_\_\_

Email: \_\_\_\_\_

SD CPA Member?  Yes  No

CPA?  Yes  No AICPA Member # \_\_\_\_\_

Sole Practitioner, Shareholder, Partner

CPA Firm Staff

Industry

Staff

Government, Education

Course \_\_\_\_\_

Course Date \_\_\_\_\_

Cash Amount Enclosed \$ \_\_\_\_\_

Charge:  Visa  MasterCard  Discover

Acct. # \_\_\_\_\_ Exp. \_\_\_\_\_

Name on Card \_\_\_\_\_

Billing Address \_\_\_\_\_ Billing Zip: \_\_\_\_\_

#### Make checks payable to SDCPAS and mail to:

South Dakota CPA Society

PO Box 2080, Sioux Falls, SD 57101-2080

Telephone: (605) 334-3848 Fax: (605) 334-8595

[www.sdcpa.org](http://www.sdcpa.org)