

## 2017-2018 CPE Schedule by Date

<b>Date</b>	<b>Course</b>	<b>Location</b>
6/14/2017	The Changing Role of the Controller: Advancing from Tactical to Strategic	Sioux Falls
6/14/2017	Analyzing a Company's Financial Statement	Sioux Falls
6/15/2017	Analytics and Big Data for Accountants	Sioux Falls
6/21/2017	2017 FASB and AICPA Update	Rapid City
6/22/2017	Fraud for the CPA	Rapid City
6/27/2017	Your Greatest Leadership Challenge: A Look in the Mirror at Self-Leadership	Sioux Falls
6/27/2017	Employee Development on the Fly: Practical Tools to Build Your Team in a Deadline-Driven World	Sioux Falls
7/24/2017	Protecting Your Client from Tax Return Identity Theft	Sioux Falls
7/24/2017	Social Security and Medicare: Maximizing Retirement Benefits	Sioux Falls
7/25/2017	Nexus Update: Latest Developments in State Income, Franchise, and Sales Taxes	Sioux Falls
8/15/2017	Farm Taxation Update	Sioux Falls
Sept 28-29	<b>SDCPAS 100 Year Anniversary Celebration</b>	Sioux Falls
10/4/2017	Assisting the Survivors: CPA's Role in the Decedent's Estate	Rapid City
10/5/2017	Multi-State Taxation of Business	Rapid City
10/23/2017	Construction Contractors Advanced Issues	Sioux City
10/24/2017	Revenue Recognition: Mastering the New FASB Requirements	Sioux City
10/26/2017	Data Breaches & Other Cyber Frauds: A 21st Century Risk to Your Organization	Sioux City
10/26/2017	The Most Common Financial Statement and Asset Fraud Schemes: How to Detect and Prevent Them	Sioux City
10/27/2017	Integrating Audit Data Analytics into the Audit Process	Sioux City
11/1/2017	2017 Compilation, Review, and Preparation Update for the Real World	Sioux City
11/2/2017	2017 Real World Ethics Update	Sioux City
11/2/2017	Financial Statements of Not-for-Profit Organizations: Significant Changes Have Occurred!	Sioux City
Nov 7-8	<b>Tax Institute</b>	Sioux Falls
11/7/2017	Advanced Tax Strategies for LLCs & Partnerships	Sioux Falls
11/8/2017	Tax Advisors Update	Sioux Falls
Nov 27-28	<b>West River Tax Cluster</b>	Rapid City
11/27/2017	Basis/Distributions for Pass-Through Entities: Simplifying the Complexities	Rapid City
11/28/2017	AICPA's Annual Federal Tax Update	Rapid City
11/30/2017	Updated COSO Framework: What You Need to Know	Sioux Falls
11/30/2017	Forensic Accounting: Uncovering Schemes and Scams	Sioux Falls
12/1/2017	Accounting and Auditing Update for Small Businesses	Sioux Falls
12/4/2017	Tax Advisors Update	Sioux City
12/11/2017	Individual and Financial-Planning Tax Camp	Sioux City
3/27/2018	Financial Reporting for Not-for-Profit Entities	Sioux Falls
3/27/2018	The Bottom Line on the New Lease Accounting Requirements	Sioux Falls
3/28/2018	Annual Update for Controllers	Sioux Falls
	<b>Additional Courses*</b>	
Aug 30-31	Audit Staff Essentials – Experienced Staff	Sioux Falls

**\*These classes are NOT available to purchase through a CPE40 certificate, or a free committee certificate.**

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## The Changing Role of the Controller: Advancing from Tactical to Strategic

Are you ready to take your role as controller to the next level while adding significant value to the organization? A successful Controller will go beyond financial statements, internal controls and general accounting to create new value for the organization. We'll explore new additional roles that controllers are now accepting and outline a roadmap you can use to expand your role as a controller from simply internal process/transaction oriented to externally focused understanding of industry and macro trends.

**Date:** June 14, 2017 (8:30am - 12:00pm)  
**Credits:** 4  
**Level:** Intermediate  
**Instructor:** Curtis Quickel

**Developer:** AICPA  
**Area:** Management  
**Price:** E (add \$25 after 5/23)  
**Location:** Eide Bailly LLP

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## Analyzing a Company's Financial Statement

More and more, clients are turning to you for advice on financial performance. Are you ready\* This course presents the financial statements as a set of dynamic instruments that can be used for accurate, relevant, and timely financial decisions. Focus on the economic and financial conditions that caused the statements to change and discover how businesses can manage liquidity, debt, and profitability. Plus, explore effect ratios, causal ratios, pro forma analysis, sustainable growth, and much more.

**Date:** June 14, 2017 (12:30pm - 4:00pm)  
**Credits:** 4  
**Level:** Basic  
**Instructor:** Curtis Quickel

**Developer:** AICPA  
**Area:** Accounting and Auditing  
**Price:** E (add \$25 after 5/23)  
**Location:** Eide Bailly LLP

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## Analytics and Big Data for Accountants

Analytics is the new force driving business. Tools have been created to measure program impacts and ROI, visualize data and business processes, and uncover the relationship between key performance indicators, many utilizing the unprecedented amount of data now flowing into organizations. In this course you will discuss leading-edge topics in analytics and finance in a session that is packed with useful tips and practical guidance that you can apply immediately.

**Date:** June 15, 2017  
**Credits:** 8  
**Level:** Basic  
**Instructor:** Curtis Quickel

**Developer:** AICPA  
**Area:** Accounting and Auditing  
**Price:** A (add \$50 after 5/23)  
**Location:** Eide Bailly LLP

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## 2017 FASB and AICPA Update

Loscalzo's most sought after course. This course is a must to keep you on top of the continuing changes in the profession. Whether these changes are in technical standards or professional standards, the course authors will evaluate and emphasize those changes with broad application and offer detailed practical guidance and illustrations.

**Date:** June 21, 2017  
**Credits:** 8  
**Level:** Update  
**Instructor:** Barry Smith

**Developer:** Loscalzo Associates  
**Area:** Accounting and Auditing  
**Price:** B (add \$50 after 5/30)  
**Location:** Casey Peterson, LTD

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## Fraud for the CPA

The threat of fraud at clients continues to plague CPAs. Although the detection of fraud is not the CPA's responsibility, consideration of fraud and its effect on the audit definitely is. This course provides a full understanding of the deeper workings of how and why fraud is committed. Familiarity with the dynamics of organizational fraud can only enhance client service in the long run.

**Date:** June 22, 2017  
**Credits:** 8  
**Level:** Intermediate  
**Instructor:** Barry Smith

**Developer:** Loscalzo Associates  
**Area:** Accounting and Auditing  
**Price:** B (add \$50 after 5/30)  
**Location:** Casey Peterson, LTD

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## Your Greatest Leadership Challenge: A Look in the Mirror at Self-Leadership

In recent years, an increasing emphasis has been placed on the need for CPAs to improve their leadership skills. Most leadership development is focused on the leadership of others. However, effective leadership of others begins with effective self-leadership. This session offers an inside-out approach to building the leadership capacity necessary to lead your organization in today's rapidly changing marketplace.

**Date:** June 27, 2017 (8:00am - 11:30am)  
**Credits:** 4  
**Level:** Intermediate  
**Instructor:** Jon Lokhorst

**Developer:** Lokhorst Consulting LLC  
**Area:** Personal Development  
**Price:** F (add \$25 after 6/5)  
**Location:** Eide Bailly LLP

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## Employee Development on the Fly: Practical Tools to Build Your Team in a Deadline-Driven World

Attracting, retaining, developing, and engaging top talent is among the greatest challenges confronting today's leaders. Unfortunately, these challenges are magnified in the deadline-driven environment in which most CPAs, CFOs, and other financial leaders work. It takes an intentional, structured approach to develop your staff and build a high-performance team. This session offers several practical tools to forge your team into your organization's ultimate competitive advantage.

**Date:** June 27, 2017 (12:00pm -3:30pm)  
**Credits:** 4  
**Level:** Intermediate  
**Instructor:** Jon Lokhorst

**Developer:** Lokhorst Consulting LLC  
**Area:** Personal Development  
**Price:** F (add \$25 after 6/5)  
**Location:** Eide Bailly LLP

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## Protecting Your Client from Tax Return Identity Theft

Identity theft has become a serious issue with clients and practitioners alike. Sixty-three percent of CPAs who answered the 2015 tax software survey conducted by The Tax Adviser and Journal of Accountancy said at least one of their clients was a victim of tax identity theft in the 2015 filing season. This course will provide examples of the ramifications of data loss and how it impacted the practitioner and the client. This course will cover best practices for your firm to protect firm and client data. In the event that a breach does occur, learn the steps to take to remedy the situation and prevent the problem from happening again.

**Date:** July 24, 2017 (8:30am - 12:00pm)  
**Credits:** 4  
**Level:** Intermediate  
**Instructor:** Pamela Davis-Vaughn

**Developer:** AICPA  
**Area:** Taxation  
**Price:** E (add \$25 after 6/29)  
**Location:** Eide Bailly LLP

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## Social Security and Medicare: Maximizing Retirement Benefits

Our Social Security system provides retirement, disability, and survivor benefits to millions of Americans. The long-term future of Social Security and Medicare is uncertain, triggering concerns for many workers who are now paying into the system. Attend this course to learn about FICA, the Medicare tax, and more. You will cover real-world situations and use the tools provided to advise your clients to make optimal decisions when it comes to Social Security and Medicare.

**Date:** July 24, 2017 (12:30pm - 4:00pm)  
**Credits:** 4  
**Level:** Intermediate  
**Instructor:** Pamela Davis-Vaughn

**Developer:** AICPA  
**Area:** Taxation  
**Price:** E (add \$25 after 6/29)  
**Location:** Eide Bailly LLP

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## Nexus Update: Latest Developments in State Income, Franchise, and Sales Taxes

The barriers to doing business across state lines have significantly decreased in recent years. However, this creates additional issues for taxpayers and their preparers in determining where and when they have nexus in a state which would require them to file either state income tax or sales tax returns. This class will not only help equip you in learning the various ways that states define and enforce nexus but also in how to determine when your company or client has nexus in a state, thus requiring the filing of tax returns.

**Date:** July 25, 2017  
**Credits:** 8  
**Level:** Intermediate  
**Instructor:** Pamela Davis-Vaughn

**Developer:** AICPA  
**Area:** Taxation  
**Price:** A (add \$50 after 6/29)  
**Location:** Eide Bailly LLP

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## Farm Taxation Update

This session will help practitioners recognize unique opportunities and pitfalls impacting taxpayers in the agriculture industry. Our education sessions give tax professionals a forum to discuss current issues impacting their farm and ranch clients. This seminar is presented by CPAs and agribusiness professionals active in public accounting. All of our instructors have many years of experience specializing in farm taxation and regularly present on this topic at national agribusiness conferences.

**Date:** August 15, 2017  
**Credits:** 8  
**Level:** Intermediate  
**Instructor:** Chris Hesse

**Developer:** CliftonLarsonAllen LLP  
**Area:** Taxation  
**Price:** C (add \$50 after 7/24)  
**Location:** Eide Bailly LLP

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## Audit Staff Essentials – Experienced Staff

This, the third of five 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.

**Date:** August 30, 2017 - August 31, 2017  
**Credits:** 16  
**Level:** Intermediate  
**Instructor:** Tom Newell

**Developer:** AICPA  
**Area:** Accounting and Auditing  
**Price:** H (add \$50 after 8/8)  
**Location:** Woltman Group, PC

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## Assisting the Survivors: CPA's Role in the Decedent's Estate

CPAs are comfortable dealing with one of the two certain things in life, but are not necessarily so ready to deal with other certainty aside from taxes- death. When a client dies, the CPA is most often placed in the position of assisting the survivors handle all of the various issues of the decedent's estate. This course looks at the various roles and issues a CPA will need to understand in assisting the survivors following a death.

**Date:** October 4, 2017  
**Credits:** 8  
**Level:** Intermediate  
**Instructor:** Don Cochran

**Developer:** Nichols Patrick CPE, Inc  
**Area:** Taxation  
**Price:** B (add \$50 after 9/12)  
**Location:** Casey Peterson, LTD

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## Multi-State Taxation of Business

Recent economic turmoil in the United States economy has caused a desperate search for revenue by most states. Internet commerce defies taxation under traditional concepts of nexus and situs. Decisions by the U.S. Supreme Court, and various state courts, combined with revenue initiatives by desperate states, require CPAs to understand state and local tax issues and know how to structure a business taxpayer's affairs to keep the multi-state tax burden as low as possible. This program explains and illustrates how to avoid becoming subject to excessive state taxation.

**Date:** October 5, 2017  
**Credits:** 8  
**Level:** Intermediate  
**Instructor:** Don Cochran

**Developer:** Nichols Patrick CPE, Inc  
**Area:** Taxation  
**Price:** B (add \$50 after 9/12)  
**Location:** Casey Peterson, LTD

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## Construction Contractors Advanced Issues

The construction industry comes with many advanced accounting issues, audit procedures, and tax issues, which makes construction contractor engagements inherently higher risk than other engagements. As a result, practitioners and financial professionals should be prepared to address difficult issues such as look-back calculations, measuring progress of contracts, overhead allocations, and internal controls for construction contractors. Learn about some of the most pervasive issues in the construction industry and how to identify and manage the risks inherent with construction contractor engagements.

**Date:** October 23, 2017  
**Credits:** 8  
**Level:** Advanced  
**Instructor:** Thomas Sheets

**Developer:** AICPA  
**Area:** Accounting and Auditing  
**Price:** G (add \$50 after 10/2)  
**Location:** Marina Inn

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## Revenue Recognition: Mastering the New FASB Requirements

The effective date of the new accounting standard for revenue recognition is fast approaching! With the issuance of FASB ASU No. 2014-09, Revenue from Contracts with Customers, FASB has completed a convergence project with the IASB to improve financial reporting by creating common revenue recognition guidance for U.S. GAAP and IFRS. For years, revenue recognition has been the cause of audit failures and the focus of corporate abuse and fraud allegations. This course will provide you with an in-depth understanding of the framework for revenue recognition built around the core principle that is applied in a five step process. In addition, understanding the changes and new requirements is critical for successful implementation of this new standard. Supported by practical examples, this course will assist you in avoiding revenue recognition traps and provide you with latest FASB guidance. In addition, you will understand how the new guidance impacts certain industries as a result of new criteria for recognizing revenue and changes in disclosure requirements.

**Date:** October 24, 2017  
**Credits:** 8  
**Level:** Intermediate  
**Instructor:** Thomas Sheets

**Developer:** AICPA  
**Area:** Accounting and Auditing  
**Price:** G (add \$50 after 10/2)  
**Location:** Marina Inn

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## Data Breaches & Other Cyber Frauds: A 21st Century Risk to Your Organization

Is your data secure? Is your organization at risk of a data breach? What is cyber fraud and how can it affect your organization? How can you protect your company from cyber fraud? Data breaches and cyber fraud are an ever present risk for more companies. This course will help you understand and become more aware of the risks associated with data breaches and other cyber frauds. You will become more aware of the policies and procedures needed to protect your company data. We will review the requirements for internal controls over technology required by the 2013 COSO Framework on Internal Controls and review internal controls that can help prevent and detect cyber frauds, including data breaches. Become a resource for your company and your clients.

**Date:** October 26, 2017 (8:00am - 11:45am)  
**Credits:** 4  
**Level:** Basic  
**Instructor:** Robert Minniti

**Developer:** AICPA  
**Area:** Specialized Knowledge  
**Price:** F (add \$25 after 10/4)  
**Location:** Marina Inn

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## The Most Common Financial Statement and Asset Fraud Schemes: How to Detect and Prevent Them

Many costly fraudulent schemes have occurred repeatedly throughout the past several decades. Why do these material fraud schemes continue to succeed? Is this due to failures of properly designed internal controls? Could the internal controls be adequate but not complied with? This course provides descriptions of how the most common types of financial statement and misappropriation of asset fraud schemes are detected. Cost-effective internal controls that can be implemented to prevent these schemes are provided. Classic and contemporary real-world fraud cases are reviewed in detail to reinforce how these schemes are perpetrated, both due to internal control failures and other factors. Red flags that might possibly be indicative of these fraud schemes are addressed.

**Date:** October 26, 2017 (12:45pm - 4:30pm)  
**Credits:** 4  
**Level:** Intermediate  
**Instructor:** Robert Minniti

**Developer:** AICPA  
**Area:** Accounting and Auditing  
**Price:** F (add \$25 after 10/4)  
**Location:** Marina Inn

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## Integrating Audit Data Analytics into the Audit Process

This course introduces the concept of audit data analytics, provides a brief overview of what audit data analytics are, and illustrates how these tools can be integrated into the current audit process (i.e. show a few examples of how these tools can be used in the risk assessment, planning, control testing, substantive testing, etc.). The course will show examples, using Excel, of simple analytic tools that could help automate a traditional audit procedure that is currently being performed manually. This course is helpful for beginners, or those who are looking for additional training on how to apply content from the new AICPA Audit Data Analytics guide.

**Date:** October 27, 2017  
**Credits:** 8  
**Level:** Basic  
**Instructor:** Robert Minniti

**Developer:** AICPA  
**Area:** Accounting and Auditing  
**Price:** G (add \$50 after 10/4)  
**Location:** Marina Inn

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## 2017 Compilation, Review, and Preparation Update for the Real World

Compilation and review issues have dominated the profession during the past few years due to the updating of the literature by the SSARS Committee.

**Date:** November 1, 2017  
**Credits:** 8  
**Level:** Update  
**Instructor:** James Martin

**Developer:** Real World Seminars of Georgia  
**Area:** Accounting and Auditing  
**Price:** C (add \$50 after 10/10)  
**Location:** Marina Inn

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## 2017 Real World Ethics Update

CPAs need to be aware of standards and principles that impact the services they provide. This program covers ethical issues affecting CPAs in practice and industry.

**Date:** November 2, 2017 (8:00am - 11:45am)  
**Credits:** 4  
**Level:** Update  
**Instructor:** James Martin

**Developer:** Real World Seminars of Georgia  
**Area:** Ethics  
**Price:** F (add \$25 after 10/10)  
**Location:** Marina Inn

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### Financial Statements of Not-for-Profit Organizations: Significant Changes Have Occurred!

Do you know what makes not-for-profit accounting and financial reporting different? Are you aware of how not-for-profit financial statements will change as a result of the FASB's Financial Statement Project? Through a combination of practical guidance and case studies, this course will provide insight into what makes not-for-profits different while training 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.

**Date:** November 2, 2017 (12:45pm - 4:30pm)  
**Credits:** 4  
**Level:** Update  
**Instructor:** James Martin

**Developer:** Real World Seminars of Georgia  
**Area:** Accounting and Auditing  
**Price:** F (add \$25 after 10/10)  
**Location:** Marina Inn

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## Tax Institute

This two day tax conference includes the popular CliftonLarsonAllen LLP Tax Advisors Update and an additional 8 hours of tax. See descriptions on their individual days.

**Date:** November 7, 2017 – November 8, 2017  
**Credits:** 16  
**Level:** Advanced/Update  
**Instructor:** Steve Wagner, Andy Biebl

**Developer:** AICPA, CliftonLarsonAllen LLP  
**Area:** Taxation  
**Price:** D (add \$50 after 10/16)  
**Location:** Sioux Falls Convention Center

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## Advanced Tax Strategies for LLCs & Partnerships

What works best for your client? Learn the pros and cons of the LLC, General Partnership, Limited Partnership, and Limited Liability Partnership by focusing on planning and potential tax traps. A review of distinct advantages of these entities is coupled with an examination of the risk members and partners face if they do not have a solid tax plan to minimize their exposure. In addition, we will explore some of the more intricate rules and regulations of these entities so you can move your working knowledge of partnership and LLC taxation beyond the basics.

**Date:** November 7, 2017  
**Credits:** 8  
**Level:** Advanced  
**Instructor:** Steve Wagner

**Developer:** AICPA  
**Area:** Taxation  
**Price:** A (add \$50 after 10/16)  
**Location:** Sioux Falls Convention Center

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## Tax Advisors Update

There is no substitute for the unique perspective of a CPA active in public accounting. That's why CliftonLarsonAllen has developed a strategy-packed eight hour tax seminar, created by practitioners for practitioners. Our author team includes the top tax experts from across the firm, bringing practical insights to the latest developments affecting individuals and small businesses. Our instructors are all active tax practitioners and seasoned speakers who have a passion for teaching and sharing their knowledge.

**Date:** November 8, 2017  
**Credits:** 8  
**Level:** Update  
**Instructor:** Andy Biebl

**Developer:** CliftonLarsonAllen LLP  
**Area:** Taxation  
**Price:** C (add \$50 after 10/16)  
**Location:** Sioux Falls Convention Center

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## West River Tax Cluster

This two day tax conference includes AICPA's Annual Federal Tax Update Tax Update and an additional 8 hours of tax. See descriptions on their individual days.

**Date:** November 27, 2017 – November 28, 2017  
**Credits:** 16  
**Level:** Intermediate/Update  
**Instructor:** Douglas Van Der Aa

**Developer:** AICPA  
**Area:** Taxation  
**Price:** D (add \$50 after 11/6)  
**Location:** Ramkota Inn

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### Basis/Distributions for Pass-Through Entities: Simplifying the Complexities

The IRS is scrutinizing, more closely than ever, the basis owners have and the transactions for which the computation of basis is required. This course addresses the rules used to determine basis for partnerships and S Corporations, and puts the computation of basis in contexts that often come under scrutiny – loss limitations, distributions, and sales of an interest, among others. Learn the crucial rules for computing the adjusted basis and the tax treatment of distributions from pass-through entities, such as partnerships and S Corporations. Focus on the computation of the basis and the at-risk amount for these entities. Become familiar with correct allocation of liabilities among partners, the types and amounts of income that can result from distributions and sales of interests, and the basis of assets distributed from pass-through entities.

**Date:** November 27, 2017  
**Credits:** 8  
**Level:** Intermediate  
**Instructor:** Douglas Van Der Aa

**Developer:** AICPA  
**Area:** Taxation  
**Price:** A (add \$50 after 11/6)  
**Location:** Ramkota Inn

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### AICPA's Annual Federal Tax Update

Save time and keep current on the latest tax developments! This comprehensive course covers all legislative, judicial, and IRS developments of the past year with a focus on implementation and compliance. Discover how to effectively and confidently complete tax-planning and compliance engagements. Cover current developments affecting individuals (including those regarding income, deductions and losses, tax calculations, individual credits, filing matters), business entities (including those regarding S Corporations and their shareholders, C Corporations, partnerships), estates and trusts, retirement plans, and more.

**Date:** November 28, 2017  
**Credits:** 8  
**Level:** Update  
**Instructor:** Douglas Van Der Aa

**Developer:** AICPA  
**Area:** Taxation  
**Price:** A (add \$50 after 11/6)  
**Location:** Ramkota Inn

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### Updated COSO Framework: What You Need to Know

Many managers, supervisors, and accountants in business, government, or nonprofits are not able to identify their departmental policies and procedures that function as the primary controls against errors and fraud. Alternately, auditors performing field work may be confused about how to interpret and evaluate management's documentation of accounting processes and controls. Neither party may truly understand how their duties differ. This course provides an overview of COSO guidance on components and principles of internal control.

**Date:** November 30, 2017 (8:30am - 12:00pm)  
**Credits:** 4  
**Level:** Intermediate  
**Instructor:** Leah Donti

**Developer:** AICPA  
**Area:** Accounting and Auditing  
**Price:** E (add \$25 after 11/9)  
**Location:** Eide Bailly LLP

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### Forensic Accounting: Uncovering Schemes and Scams

This course enables you to learn investigative techniques to uncover various fraudulent schemes and scams and to sharpen your forensic skills. The course prepares you to meet the increasing demand for accountants to develop effective forensic accounting procedures to detect and prevent misappropriation of assets, management fraud, and fraudulent financial reporting. As the focus on fraud discovery and deterrence rises, accountants must hone their skills to recognize fraudulent or deceptive practices and build their knowledge to redesign internal controls. Don't wait to learn and practice these critical forensic competencies!

**Date:** November 30, 2017 (12:30pm - 4:00pm)  
**Credits:** 4  
**Level:** Intermediate  
**Instructor:** Leah Donti

**Developer:** AICPA  
**Area:** Accounting and Auditing  
**Price:** E (add \$25 after 11/9)  
**Location:** Eide Bailly LLP

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## Accounting and Auditing Update for Small Businesses

Geared toward practitioners who provide accounting and auditing services to small businesses, this course updates you on the new accounting, auditing, compilation and review standards, and other professional guidance that impact small businesses and their auditors. Materials include practical applications of the topics covered to help you understand and apply the standards to real-life scenarios. With the rate of change in today's regulatory environment, you must stay current on all of the topics impacting the profession. Your clients are counting on you!

**Date:** December 1, 2017

**Credits:** 8

**Level:** Update

**Instructor:** Leah Donti

**Developer:** AICPA

**Area:** Accounting and Auditing

**Price:** A (add \$50 after 11/9)

**Location:** Eide Bailly LLP

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## Tax Advisors Update

There is no substitute for the unique perspective of a CPA active in public accounting. That's why CliftonLarsonAllen has developed a strategy-packed eight hour tax seminar, created by practitioners for practitioners. Our author team includes the top tax experts from across the firm, bringing practical insights to the latest developments affecting individuals and small businesses. Our instructors are all active tax practitioners and seasoned speakers who have a passion for teaching and sharing their knowledge.

**Date:** December 4, 2017

**Credits:** 8

**Level:** Update

**Instructor:** Andy Biebl

**Developer:** CliftonLarsonAllen LLP

**Area:** Taxation

**Price:** C (add \$50 after 11/13)

**Location:** Marina Inn

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## Individual and Financial-Planning Tax Camp

Each year brings its own set of tax planning challenges, and this year is no exception. This course aims to arm tax planners with planning strategies and ideas that wealthy clients, middle-income clients, and closely held business owners need to consider right now to take advantage of present opportunities and plan for future tax advantage. Learn strategies that can really have an impact on client lives, while also bringing value to you and your firm.

**Date:** December 11, 2017

**Credits:** 8

**Level:** Intermediate

**Instructor:** John Sherrick

**Developer:** Surgent CPE, LLC

**Area:** Taxation

**Price:** C (add \$50 after 11/20)

**Location:** Marina Inn

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## Financial Reporting for Not-for-Profit Entities

Do you know what makes not-for-profit accounting and financial reporting different? This course will cover the FASB's Financial Statement Project and provide insight into what makes not-for-profit financial reporting different while training 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.

**Date:** March 27, 2018 (8:30am - 12:00pm)

**Credits:** 4

**Level:** Intermediate

**Instructor:** Bruce Shepard

**Developer:** AICPA

**Area:** Accounting and Auditing

**Price:** E (add \$25 after 3/5)

**Location:** Eide Bailly LLP

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## The Bottom Line on the New Lease Accounting Requirements

How do the leasing requirements in the new standard differ from current GAAP? This course addresses that question by focusing on the basic core principles of the new standard. Discussion includes basic identification, recognition, measurement, presentation and disclosure requirements. Case study exercises are included to illustrate application of the new 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.

**Date:** March 27, 2018 (12:30pm - 4:00pm)

**Credits:** 4

**Level:** Intermediate

**Instructor:** Bruce Shepard

**Developer:** AICPA

**Area:** Accounting and Auditing

**Price:** E (add \$25 after 3/5)

**Location:** Eide Bailly LLP

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## Annual Update for Controllers

Strengthen your abilities as a controller and help your management team understand current economic issues through the latest trends in accounting, finance, human resources, treasury management, and business systems. In this course you will discuss leading-edge topics in managerial accounting and finance in a session that is packed with useful tips and practical guidance that you can apply immediately.

**Date:** March 28, 2018  
**Credits:** 8  
**Level:** Update  
**Instructor:** Bruce Shepard

**Developer:** AICPA  
**Area:** Accounting and Auditing  
**Price:** A (add \$50 after 3/5)  
**Location:** Eide Bailly LLP

**Save the Date!!**  
**The Society Celebrates their 100<sup>th</sup> Anniversary at the Annual Convention on**  
**September 28<sup>th</sup>-29<sup>th</sup>, 2017**

### ACPEN Signature

#### 2017 Annual Curriculum



**Date**  
May 24, 2017

**Subject**  
**LLCs & Partnerships Update**  
Second Chance Live Replay: June 7, 2017  
Last Chance CPE Replays: December 15, 2017

June 14, 2017

**Not-for-Profit Accounting, Auditing & Tax Update**  
Second Chance Live Replay: June 28, 2017  
Last Chance CPE Replays: December 19, 2017

July 19, 2017

**Governmental Accounting & Auditing Update**  
Second Chance Live Replay: August 9, 2017  
Last Chance CPE Replays: December 20, 2017

August 30, 2017

**Financial Statement Preparation, Compilation, and Review**  
Second Chance Live Replay: September 21, 2017  
Last Chance CPE Replays: December 22, 2017

September 20, 2017

**Business Fraud Update**  
Second Chance Live Replay: October 11, 2017  
Last Chance CPE Replays: December 18, 2017

October 18, 2017

**Accounting & Auditing Update**  
Second Chance Live Replay: November 22, 2017  
Last Chance CPE Replays: December 27, 2017

November 15, 2017

**CPA's Guide: Purchase and Sale of a Business**  
Second Chance Live Replay: December 6, 2017  
Last Chance CPE Replays: December 28, 2017

December 13, 2017

**Annual Tax Update**  
Second Chance Live Replay: December 26, 2017  
Last Chance CPE Replays: December 29, 2017

The Society has partnered with numerous providers to give members a variety of offerings. Due to the volume of offerings, please check our website for current offerings. New listings are added weekly or monthly.

Search for available webcasts online: **AICPA, ACPEN, Surgent McCoy, CALCPA & CPA Crossings** all in one place by [clicking here](#).

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)

## Policies and Procedures

This catalog contains the core group of continuing professional education programs being presented in 2017. 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. 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:** ALL late registrations will be subject to the \$50 late fee, (\$25 late fee for 4hr CPE courses).

**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 one week prior 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.

**GOING PAPERLESS** – Materials will be offered in PDF format only. A link to the materials will be sent out via e-mail to all registrants at least three days prior to the program. Electronic Materials Terms and Conditions; Electronic materials for the events are copyrighted and permission to print is granted to the paid participant of the event exclusively. Materials will not be provided to you at the event. Should you choose to bring your laptop to the event, a charging station will be available for you to use at the back of each conference room. Internet access will be provided in the meeting rooms. Once the materials are sent; refunds, transfers and cancellations are not accepted.

**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.

**Your CPE transcripts can now also be found at [www.sdcpa.org](http://www.sdcpa.org) under My CPE Transcripts. You can also enter Non-Society courses on your page to store all you CPE in one location.**

**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:

Sioux Falls – Eide Bailly LLP (River Centre Building)  
200 East 10<sup>th</sup> St (2<sup>nd</sup> Floor)  
Sioux Falls, SD 57104

Sioux Falls Convention Center  
1201 Northwest Ave  
Sioux Falls, SD 57104

Rapid City - Casey Peterson & Associates LTD  
909 St Joseph Street, Suite 101  
Rapid City, SD 57709

Sioux Falls – Woltman Group, PC  
7001 South Lyncrest Place, Suite 200  
Sioux Falls, SD 57108

Rapid City - Ketel Thorstenson LLP  
810 Quincy Street  
Rapid City, SD 57709

**LODGING ARRANGEMENTS** – Blocks of sleeping rooms have been reserved for participants on a first-come first-served 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.

Downtown Sioux Falls Hilton Garden Inn  
(Near Eide Bailly LLP)  
201 E. 8<sup>th</sup> Street – 605-444-4700  
\$144.00

Sioux Falls Sheraton Hotel  
(Adjacent to Convention Center)  
1211 Northwest Ave  
\$113.00

Sioux City - Marina Inn  
East 4<sup>th</sup> and B Streets – 402-494-4000  
S. Sioux City NE 38776  
(Please call for rates)

Rapid City Ramkota Inn  
I-90 at Exit 59 – 605-343-8550  
\$99.00 – October  
\$81.00 – November

Rapid City The Rushmore Hotel  
445 Mt Rushmore Rd– 605-348-8300  
(Please call for rates)

Sioux Falls Club House Hotel & Suites  
2320 South Louise Ave – 605-361-8700  
\$119

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	\$270	\$300
B	\$250	\$250	\$300	\$300
C	\$265	\$265	\$315	\$315
D	\$370	\$370	\$420	\$420
E	\$130	\$145	\$155	\$170
F	\$145	\$145	\$170	\$170
G	\$235	\$265	\$285	\$315
H	\$670	\$700	\$770	\$800
If you register after the deadline for a course, add \$50 late registration fee.				
Price Code "H" is not eligible for purchase with a CPE40 Certificate or free Committee Certificate				

### 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:**

\$1100 (\$1250 for non-members) if purchased by May 31st and 40 hours are selected and used within the CPE year.

\$1200 (\$1300 for non-members) can be purchased any time and no course selection is required.

**\*\*If the attendee is identified, no further registration is necessary. If the participant is not identified on the course selection form registration deadlines apply. There is a \$50 change fee if the course selected is not attended. Substitutions are allowed at no additional cost. Course selection form must be completed and credits used during CPE year.**

Firm/Company: \_\_\_\_\_

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

Contact Name: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Method of Payment:  Cash enclosed Charge:  Visa  Discover  Master Card

Acct. # \_\_\_\_\_ Expiration Date \_\_\_\_\_ Billing Zip Code \_\_\_\_\_

\_\_\_\_\_ CPE 40 Certificates for \$1100 (\$1250 for non-member)  
Must be purchased by May 31, 2016

\_\_\_\_\_ CPE 40 Certificates for \$1200 (\$1300 for non-member)  
May be purchased anytime

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

### 2017 South Dakota CPA Society CPE Registration Form

(Please duplicate this form as needed)

Name \_\_\_\_\_

Course \_\_\_\_\_

Company \_\_\_\_\_

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

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

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

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

Charge:  Visa  MasterCard  Discover

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

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

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

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

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

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

SD CPA Member?  Yes  No

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

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

South Dakota CPA Society  
5024 South Bur Oak Place, Suite 108  
Sioux Falls, SD 57108

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

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

- Sole Practitioner, Shareholder, Partner
- CPA Firm Staff  Industry
- Staff  Government, Education