

MASSACHUSETTS MUNICIPAL AUDITORS' AND ACCOUNTANTS ASSOCIATION
 EDUCATION TRAINING PROGRAM FOR MUNICIPAL ACCOUNTANTS AND AUDITORS
 SUMMARY SCHEDULE OF TRAINING TRACKS AND SESSIONS

TRACK I GETTING STARTED	TRACK II INTERMEDIATE TRACK	TRACK III PULLING IT ALL TOGETHER	TRACK IV CONTINUING EDUCATION
----------------------------	--------------------------------	--------------------------------------	----------------------------------

Day 1 - Monday
Monday, March 18, 2024

8:30 - 8:45 WELCOME

AUDITORIUM

9:00 - 10:30 ROOM 162-75

Session 1
Roles & Responsibilities/ Source Documents
Framework & responsibilities for Town Acct position; Interaction with other municipal positions. Accounting basics; fund types/structure; account structure; general ledger vs. subsidiary ledger; processing of receipts; processing of disbursements; processing of journal entries

Ian Fortes & Carla McAuliffe

10:45 - 12:00

Session 5
Recording Basic Transactions & Accounts Receivable
Journal entry examples for: Receipts, Disbursements, Account Receivable, interfund transactions. Review basic receivable process: commitment through collection and basic journal entries. Reconciliation exercise.

Chris Laviolette & Linda Catanzariti

1:15 - 2:45

Session 9
Cash Reconciliation
Discussion of reconciliation process, reconciliation of cash exercises.

Kathy Butters & Allyson Podgurski

3:00 - 4:30

Session 13
Budget
Discussion of budget process in Massachusetts, Discuss Prop. 2 1/2 and levy limits, Town Meeting process, review of recap, monitoring of budgets and appropriations.

Carrie Mazerolle & TBD

8:30 - 8:45 WELCOME

AUDITORIUM

9:00 - 10:30 ROOM 174-176

Session 2
Tax Rate Recap Training & Discussion Part 1
Tom Guilfoyle, Andrew Nelson, Jared Curtis, Chris Laviolette, Sarah Wood

10:45 - 12:00

Session 6
Tax Rate Recap Training & Discussion Part 2
Tom Guilfoyle, Andrew Nelson, Jared Curtis, Chris Laviolette, Sarah Wood

1:15 - 2:45

Session 10
Tax Rate Recap Training & Discussion Part 3
Tom Guilfoyle, Andrew Nelson, Jared Curtis

3:00 - 4:30

Session 14
Tax Rate Recap Training & Discussion Part 4
Tom Guilfoyle, Andrew Nelson, Jared Curtis

8:30 - 8:45 WELCOME

AUDITORIUM

9:00 - 10:30 ROOM 163C

Session 3
Warm-up: Review of Track I & II Material
Handout of Track I Review Material for those taking Track II Handout of Track II Review Material for those taking Track III

Christine McCarthy & Elizabeth Zalenski

10:45 - 12:00

Session 7
Enterprise Funds
A comprehensive look at enterprise Funds covering: What is an Enterprise Fund? Various budgeting scenarios. Expenditure reporting and allocation, financial reporting considerations, journal entries, FAQ's and more.

Kahty Butters & Mimi Bernardo

1:15 - 3:15

Session 11 (2 hours)
Capital Projects I & II
Discussion on capital project funds and purpose; exercise on recording journal entries for multi-year CPF.

Deb Gould & Coleen Wilkins

3:30 - 4:30

Session 15 (1 hour)
School Finance
School Committee responsibilities for the budget and monitoring; net school spending; use of po's; overview of EOYR's; allocation of town-side costs; Schedule 19/NSS calculation; School Choice; special situations

Stephanie Frontiera & Richard Mathieu

8:30 - 8:45 WELCOME

AUDITORIUM

9:00 - 10:30

Session 4
Motivational Speaker
Keynote: Danny Adams

10:45 - 12:00

Session 8
SBITA Accounting
Renee Davis, Powers & Sullivan

1:15 - 2:45

Session 12
GASB Update
Tony Roselli, CPA Roselli, Clark & Associates, CPAs

3:00 - 4:30

Session 16
Payroll Challenges
Ron Mendes, Esq. CMMT, CMMC Treasurer/Collector, City of Newton,

Tuesday, March 19, 2024

8:45 - 10:15 ROOM 162-75

Session 17
Special Revenue I
Discuss list of statutorily provided funds and difference between revolving and RRA funds. Exercise on posting interfund transfers. Discussion on various special revenue funds.

Richard Howarth & Elizabeth Braccia

10:30 - 12:00

Session 21
Special Revenue II
This session builds on the concepts learned in SRF 1. We review the specific requirements of the CPA fund, requirements of MGL 44:53 E 1/2, various school SRF's, including School Choice, Charter and Circuit Breaker.

Richard Howarth & Elizabeth Braccia

1:15 - 2:45

Session 25
Special Topics
Perm Funds, PP TF, Interfund Borrowing, Tailings, Withholdings, Police Details, Fund Balance Discussion, use of betterments; self insured insurance funds and additional budget issues and concepts.

Wendy Nightingale & Aleesha

3:00 - 4:30

Session 29
Borrowing
Discussion of borrowing process, applicable MGL; required journal entries.

Jason Little & Carla McAuliffe

8:45 - 10:15 ROOM 174-176

Session 18
Balance Sheet & Free Cash Training Part I
Tom Guilfoyle, Andrew Nelson, Jared Curtis

10:30 - 12:00

Session 22
Balance Sheet & Free Cash Training Part II
Tom Guilfoyle, Andrew Nelson, Jared Curtis

1:15 - 2:45

Session 26
DOR Law
John Gannon

3:00 - 4:30

Session 30
DOR Law
Ryan Dunn and/or Kelly Donato

8:45 - 10:15 ROOM 163C

Session 19
DOR Legal Review
Reinforcement of key issues from Track 2 DOR legal review. This is our chance to spend some time on important issues, so bring your questions!

Wendy Nightingale & TBD

10:30 - 12:00

Session 23
Closing the Books/ Financial Reporting I
Workshop to teach how to go about "closing the books." Includes review of reconciliation of accounts; identifying reservations of fund balance; year-end matters; journal entries and trial balance

Mimi Bernardo & TBD

1:15 - 2:45

Session 27
Closing the Books/ Financial Reporting II
Prepare fund basis balance sheet and combining stmts for certification of free cash. Calculate free cash; review of year-end checklist requirements and schedule A; how to prepare for annual audit.

Mimi Bernardo & TBD

3:00 - 4:30

Session 31
Exam Review Workshop
Come with your questions!

All Teachers!

8:45 - 10:15 AUDITORIUM

Session 20
Cybersecurity
George Anastos & Peter Scavatto Risk Management Team Office of the State Comptroller

10:30 - 12:00

Session 24
Union Contract Negotiations
Ann Marie Noonan & Elizabeth Valerio

1:15 - 2:45

Session 28
1099's
Emily Miner, Marcum

3:00 - 4:30

Session 32
PERAC
Felicia McGinness

Day 3 - Wednesday
Wednesday, March 20, 2024

9:00 - 10:30 ROOM 162-75

Session 33
DOR Reporting Requirements
Tom & Tony
DOR reps review reporting requirements, gateway, Schedule A, etc.

9:00 - 10:30 ROOM 174-176

Session 33
DOR Reporting Requirements
Tom & Tony
DOR reps review reporting requirements, gateway, Schedule A, etc.

8:45 - 9:15 ROOM 163C

Certification Exam

9:00 - 10:30 AUDITORIUM

Session 34
Ken Woodland - Muni Bill /Recent Legislation

10:45 - 12:00

Session 35
DOR-Update - Director of Accounts
Deb Wagner, Director of Accounts

10:45 - 12:00

Session 35
DOR-Update - Director of Accounts
Deb Wagner, Director of Accounts

9:30 - 12:00

Certification Exam

10:45 - 12:00

Session 35
DOR-Update - Director of Accounts
Deb Wagner, Director of Accounts