

THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
400 Golden Shore Drive
Long Beach, California 90802-4275
(310) 985-2900

Date: June 10, 1996

Code: AD 96-13

To: Vice Presidents for Administration

<p>Please Respond by: June 16 - Hotel June 21 - Registration</p>
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From: George A. Pardon
Accounting Director
Business and Finance

Subject: GAAP Audit Workshop

To review the process and requirements for preparing audited financial statements in accordance with generally accepted accounting principles, a workshop has been scheduled for Thursday, June 27, 1996. The seminar is designed to support the emphasis placed by the Board of Trustees and executive management on financial accountability within the California State University.

This seminar should be considered mandatory for the 12 campuses that will undergo a first time GAAP audit. The workshop will be instructed by accounting personnel from the campuses that have been through the previous audits. This workshop will provide information that can immediately be applied at the campuses (e.g., timeliness, procedures, accounting treatment, and sample schedules.)

The workshop will be held at the Doubletree Hotel in Los Angeles near LAX. The cost is \$75 per person which includes meeting materials, breakfast, and lunch. Hotel reservations must be made separately with the Doubletree Hotel by calling (310) 216-5858 prior to June 16, 1996. Please reference this workshop upon registration.

Attached is the tentative seminar agenda and registration form. A completed registration form with a check made payable to the *CSU Trustees* should be returned by June 21, 1996. Although we will be able to accommodate attendees after this date, we need to make arrangements for meals and meeting materials in advance. Please contact Joni Shimotsu at (310) 985-2887 with any questions.

GAP:RES:js AD 96-13

Attachment

Distribution:

Presidents	(without attachments)
Financial Managers	(with attachments)
Accounting Officers	(with attachments)
Budget Officers	(with attachments)
Internal Auditors	(with attachments)
Chancellor's Office	(with attachments)

GAAP AUDIT WORKSHOP

AGENDA

THURSDAY • JUNE 27, 1996

- 8:00 AM** **Breakfast**
- 8:30 AM** **Introduction**
- 8:45 AM** **From Legal to GAAP: Matrices**
- q At the Fund Level
 - q At the Account Level
 - q Mapping Decisions
- 10:15 AM** **Break**
- 10:30 AM** **Journal Entries and Discussion**
- q Prepaid Expenses and Other Assets
 - q Receivables
 - q Analysis of Fund Balance Clearing
 - q Investments
 - q Deferred Revenues
 - q Obligations and Reversal of Encumbrances
 - q Faculty Salaries and Benefits Accrual
 - q Compensated Absences
 - q Fund Balances
 - q State Appropriations
- 12:00 Noon** **Lunch**
- 1:00 PM** **Journal Entries and Discussion (Continued)**
- q Reclassifications of Expense and I/O Analysis
 - q Financial Aid Funds
 - q Fixed Assets
 - q Capital Lease Obligations and Long-Term Debt
- 2:45 PM** **Break**
- 3:00 PM** **GAAP Financial Statements**
- q Auxiliary Organizations
 - q Chancellor's Office
 - q Eliminating Entries
 - q Notes to the Financial Statements
 - q Fluctuation Analysis
- 5:00 PM** **Finish**

CALIFORNIA STATE UNIVERSITY, OFFICE OF THE CHANCELLOR
BUSINESS AND FINANCE

GAAP AUDIT WORKSHOP

DOUBLETREE HOTEL • 5400 WEST CENTURY BLVD. • LOS ANGELES, CA
June 27, 1996

Registration Form

\$75.00 Registration Fee • Includes a continental breakfast and lunch.

Please indicate how you would like your name, title and department to appear on your name tag.

First Name _____	Last Name _____
Title _____	Department _____
Campus _____	Address _____
City _____	Zip Code _____
E-Mail _____	Phone Number _____

Lunch (please select one of the following entrees):

- | | | |
|---|---|---|
| <input type="checkbox"/> Broiled Chicken Breast
(Fresh sage and prosciutto, light
garlic cheese and Marinara sauce) | <input type="checkbox"/> Fresh Salmon
(With lemon dill sauce, broiled
or poached) | <input type="checkbox"/> London Broil
(Red wine and shallot sauce) |
|---|---|---|

Registration fees must be received no later than June 21, 1996.

Please make checks payable to *CSU Trustees*.

Please submit your registration fee, accompanied by this completed registration form to:

Joni Shimotsu, Accounting • CSU Office of the Chancellor
400 Golden Shore, Suite 102 • Long Beach, California 90802-4275
Telephone (310) 985-2887 • Fax (310) 985-2901

REFUND POLICY

To receive a refund of the full registration fee less 10%, please make requests in writing to Joni Shimotsu at the address listed above. Requests for refunds will be honored up to one week prior to the workshop.

HOTEL RESERVATIONS

Hotel reservations must be made separately with the Doubletree Hotel by calling (310) 216-5858 no later than June 16, 1996. The Doubletree offers complimentary van shuttle service from LAX every 10-15 minutes.