CURRENT ISSUES IN HIGHER EDUCATION
Group-Live Presentation

Fee: $95.00 ($110.00 if received after August 15)

August 25, 2017
Auburn University Research Park
Auburn, Alabama

Presented by:
Dr. Andy McLelland, Dr. Sarah Stanley, Diane Scott, Lt. Keith Walton,
Dr. Tina Loraas, Dr. Heath Landrum

Hosted by:
Auburn University

Agenda

<table>
<thead>
<tr>
<th>Session Time</th>
<th>Session Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>7:30 – 8:30</td>
<td>Registration/Check-In    Continental Breakfast served</td>
</tr>
<tr>
<td>8:30 – 9:30</td>
<td>Governmental Accounting Updates and Cash Flows</td>
</tr>
<tr>
<td>9:20 – 9:30</td>
<td>Break</td>
</tr>
<tr>
<td>9:30 – 10:30</td>
<td>Accounting Ethics</td>
</tr>
<tr>
<td>10:20 – 10:30</td>
<td>Break</td>
</tr>
<tr>
<td>10:30 - 11:45</td>
<td>Retirement System of Alabama Update</td>
</tr>
<tr>
<td>11:45 - 12:45</td>
<td>Lunch (on your own)</td>
</tr>
<tr>
<td>12:45 - 2:00</td>
<td>Campus Security and Safety, R.A.D. Program</td>
</tr>
<tr>
<td>2:10 - 3:10</td>
<td>Excel Financial Statements</td>
</tr>
<tr>
<td>3:10 - 4:20</td>
<td>Unmasking Hackers: Who wants my data anyway?</td>
</tr>
<tr>
<td></td>
<td>Cyber Security and Hacking Issues</td>
</tr>
</tbody>
</table>
Objectives

Sarah Stanwick, Ph.D.

**Accounting Ethics**
Program Level: Basic
After completing this course, you will be able to:
- Acquire knowledge about ethical issues facing the accounting profession.
- Identify accounting ethics issues within your organization.
No prerequisites or advanced preparation is necessary.
Description: This course is an overview of accounting ethics issues facing higher education and will focus on managing these issues for customers and as well as faculty and staff leaders.

Tina Loraas, Ph.D.

**Excel Financial Statements**
Program Level: Basic
After completing this course, you will be able to:
- Use a variety of functions within Excel, including pivot tables, V lookup. In addition, learning functions regarding PowerPoint presentations.
- Better use a variety of functions within Excel.
No prerequisites or advanced preparation is necessary.
Description: This course will focus on the better use of a variety of functions within Excel and how higher education financial leaders will use this software to create better audit or accounting financial reports and presentations.

Heath Landrum, Ph.D.

**Unmasking Hackers: Who wants my data anyway?**
Program Level: Basic
After completing this course, you will be able to:
- Identify types of groups and individuals who are actively attacking and/or stealing financial and identity information.
- Discover how to stop hacking of private financial data. Identify cyber issues within your system and resolve those issues.
No prerequisites or advanced preparation is necessary.
Description: This presentation provides insight into the types of groups and individuals who are actively attacking and/or stealing financial and identity information. This course will provide knowledge about how to stop these issues before they become problems for a university system.

Andrew J. McLelland, Ph.D., CPA, CMA

**Governmental Accounting Updates and Cash Flows**
Program Level: Basic
After completing this course, you will be able to:
- Recognize recent and future GASB standard setting activities together with the classifications in the cash flow statement.
- Differentiate between the GASB standard setting activities with the cash flow statement.
No prerequisites or advanced preparation is necessary.
Description: This course will provide knowledge about recent and future GASB standard setting activities together with the classifications in the cash flow statement.

Diane Scott
RSA Update
Program Level: Basic
After completing this course, you will be able to:

- Discover current RSA issues, legislation, and the new SA Pension Administration System.
- Assist staff and customers with retirement related information.

No prerequisites or advanced preparation is necessary.

Description: This course will provide knowledge of the Retirement System of Alabama and management of the systems’ financial operations and the valuation data for the annual actuarial valuations.

Keith Walton

Campus Security and Safety and the RAD Program
Program Level: Basic
After completing this course, you will be able to:

- Examine current campus security and safety issues; including a brief overview of active shooter resolutions and information regarding the R.A.D. program for women on campus.
- Identify campus related security and safety issues.

No prerequisites or advanced preparation is necessary.

Description: This course will provide information about campus security and safety issues. In addition, active shooter issues will be discussed, as well as, information provided on the effective R.A.D program.

After completing this course you will be able to:

- Differentiate between the GASB standard setting activities with the cash flow statement
- Identify accounting ethics issues within your organization
- Assist staff and customers with retirement related information
- Identify campus related security and safety issues
- Better use a variety of functions within Excel
- Identify cyber issues within your system and resolve those issues

Presenters

Dr. Andy McLelland, CPA, CMA Professor McLelland's research interests are in IFRS, audit economics, and governance. He has published articles in the Journal of Accounting and Public Policy, Research in Governmental and Nonprofit Accounting, Accounting Horizons, Journal of Accountancy and Mergers & Acquisitions. Professor McLelland has taught Intermediate Accounting, Financial Analysis and Valuation, Auditing, and numerous tax classes and has received three teaching awards (Auburn - Beta Alpha Psi and College of Business; Texas A&M - Deans Award). Professor McLelland started his accounting career as an auditor for Arthur Andersen & Co. and was a Manager in the Miami, FL office. Next, he was hired as the Tax Director of Claire's Stores, Inc. (a publicly-traded retailer). Finally, before returning to school to pursue his PhD, he was the Controller for Aurafin Corporation, an international jewelry manufacturer and wholesaler. He is a CPA, a CMA, and a member of the American Accounting Association (Financial Auditing, and Governmental Sections). In 2005-2006, Professor McLelland served as an Academic Accounting Fellow in the Division of Corporation Finance of the Securities and Exchange Commission.

Dr. Sarah Dunn Stanwick, CPA Sarah Stanwick is an Associate Professor in the School of Accountancy. Her research has been published in various journals, including the Journal of Business
Ethics, Advances in Accounting, The Accounting Educators' Journal, The Journal of Corporate Accounting and Finance, the CPA Journal, The Journal of Corporate Citizenship, Business Strategy and the Environment, Eco-Management and Auditing, and the International Journal of Commerce and Management. While at Auburn, she has received two Daniel F. Breeden Endowments for Faculty Enhancement and a Pursell Ethics Grant. In addition, she received a grant from the World Resources Institute to write an instructional case on the pulp and paper industry in Alabama. She has taught financial and managerial/cost accounting at the undergraduate and graduate levels. Her research interests include the areas of environmental accounting, ethical issues for managers and accountants, and social responsibility issues. Currently, she is the advisor for the Auburn University chapter of Beta Gamma Sigma and she is editor for the Public Interest Section newsletter for the American Accounting Association. On campus, she serves on the Task Force for Sustainability Issues. She is a Certified Public Accountant.

Diane E. Scott, CPA, CGMA Diane E. Scott, CPA, CGMA—Retirement Systems of Alabama Diane is the Chief Financial Officer for Retirement Systems of Alabama. She joined the Retirement Systems in 2003 as Assistant Chief Financial Officer and was promoted to Chief Financial Officer in 2008. She has over 32 years of experience in accounting. In her current position, she oversees the management of the systems’ financial operations including Investment Accounting, Real Estate Accounting, Revenue Accounting, Member Payroll, Financial Analysis and General Accounting as well as the preparation of the RSA Comprehensive Annual Financial Report, the annual administrative Operations Plans and Budgets and the valuation data for the annual actuarial valuations. Diane also serves as the Chief Financial Officer for the Public Education Employees’ Health Insurance Plan and the RSA-1 Deferred Compensation Plans. In addition to her public sector service, Diane has private-sector experience in the areas of healthcare finance, internal auditing, financial systems implementation and process design. She began her career in public accounting with an international accounting firm. Diane is a Certified Public Accountant and a Chartered Global Management Accountant with a degree in Accounting from the University of Alabama. She is a member of the AICPA, Alabama Society of CPA’s, GFOA, and P2F2—Public Pension Financial Forum.

Lt. Keith Walton Lt. Walton has been a police officer for the past 18 years. He started as a patrolman in 1992 and has worked for the city of Auburn and Auburn University. Lt. Walton currently assists in work with the university, including faculty and students, as well as internal investigations. He is the Threat Assessment Team Leader at the AU Department of Campus Safety and Security.

Dr. Tina Loraas Dr. Loraas received both bachelor's and master's degrees in accountancy from Auburn University. Her current research interests are in the realm of technology acceptance, and cognitive biases of investors and managers. She has teaching interests in both the cost/managerial fields as well as accounting information systems. She is a member of the American Accounting Association, and before returning to academia worked as an accountant at a small firm in Opelika, AL.

Dr. Heath Landrum Dr. W. Heath Landrum of the Auburn University Department of Aviation and Supply Chain Management. Dr. Heath Landrum is the owner of Unconfusing Technology, LLC of Alabama and has 15 years of experience in both the Private and the Higher Education Sectors in Information Systems Management and Cyber Security.
Workshop Location

Auburn University Research Park
Center or Advancement of Science, Innovation and Commerce
(CASIC Building)
559 Devall Drive
Auburn, Alabama 36849