



Government Finance Officers Association

GROUP  
INTERNET-BASED  
COURSE

# Letters of Transmittal and MD&As

November 13, 2019 | 2:00 pm to 4:00 pm (ET)

NEW

**LEVEL:** Basic

**CPE CREDITS:** 2 (based on a 50-minute hour)

**FIELD OF STUDY:** Accounting – Governmental

**PREREQUISITE:** Basic understanding of governmental generally accepted accounting principles and familiarity with governmental Comprehensive Annual Financial Reports (CAFRs).

## Who Will Benefit:

Accounting and financial reporting professionals who are familiar with the contents of a CAFR and have prepared, or wish to be able to prepare the Letter of Transmittal and Management's Discussion and Analysis (MD&A).

## Program Description:

Generally accepted accounting principles (GAAP) require governments to present a MD&A with their basic financial statements for general purpose external financial reporting. For governments that choose to prepare a CAFR, GAAP require the inclusion of a Letter of Transmittal as well.

This two-hour internet training is designed to educate participants on the basic elements of an effective Letter of Transmittal and the required components of a MD&A, while providing helpful hints and numerous examples from award-winning CAFRs.

## Seminar Objectives:

Those who successfully complete this seminar should be able to:

- Identify the basic elements of a high quality Letter of Transmittal.
- Understand the eight required components of a MD&A.
- Determine what kind of information is appropriate for disclosure in each section, identifying that which may only be included in one.
- Become familiar with appropriate narrative and visual information representation for each section.
- Distinguish analysis from other information dissemination and learn to appropriately prioritize this key element of a MD&A.

## Instructor:

Please check [gfoa.org](http://gfoa.org) for a faculty listing of GFOA staff and/or practitioners as it becomes available.

To learn more or register for this event,  
visit [gfoa.org](http://gfoa.org).

For further study check out course recommended reading  
and other GFOA publications on the website.

## It's Easy to Participate

- GFOA's internet training is delivered to attendees via a secure website and audio conferencing service.

## Equipment Needed

- A computer with a web browser to view the presentation. If you have speakers for your computer, you will be able to listen to the training using them.
- If you do not have speakers for your computer, you will need a phone to listen to the presentation. (Speaker phone recommended, but not required.)

## How It Works

- Participants will receive an e-mail invitation containing a link with instructions at the beginning of the week the course will be taking place from the e-mail address [messenger@webex.com](mailto:messenger@webex.com). (Please add this e-mail address to your "allowed senders list.")
- Materials can be viewed on a secure internet site.
- Questions can be asked at any time during the course, and interactive exercises will test your mastery of the material.
- To join the event more quickly, you can set up Event Manager before the event starts. Go to: <https://gfoa.webex.com/gfoa/ecsetup.php?frommail=1>.

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A copy of the confirmation will be sent as a PDF attachment via e-mail from [training@gfoa.org](mailto:training@gfoa.org). Please add this address to your allowed senders list.

**CPE Credits:** GFOA is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.nasbaregistry.org](http://www.nasbaregistry.org).



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## Registration Fees (Please Check One)

- Member: \$85     Non-Member: \$160

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**Substitutions (government entities only):** A one-for-one substitution of a nonmember for an active member is allowed. If your organization has a current GFOA member on staff who is not participating in this training seminar, a nonmember may attend in his/her place at the member rate. You must provide the member number and/or name of the GFOA member on the registration form.

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