

**2021 TENNESSEE GAS ASSOCIATION**  
**BUSINESS, ACCOUNTING, AND PROFESSIONAL DEVELOPMENT CONFERENCE**

**November 10 & 11, 2021**

**Hilton Cool Springs (Cool Springs Area) ~ Franklin, TN**

## **Day 1**

**C.J. Higgins**

**Risk and Internal Controls**

Field of Study: 1.0 Hour of Auditing (Technical)

The presentation will cover the fundamentals of internal controls including why internal controls are necessary. There will be an in-depth discussion of the types of internal controls and detailed examples of the implementation of internal controls.

**Jerry Durham**

**Tennessee Specific Accounting and Auditing Issues**

Field of Study: 1.0 Hour of Auditing and Accounting (Governmental)

In this session, the Division of Local Government Audit will provide an overview of new accounting, auditing, and other issues that will affect the way Gas Utilities and their auditors perform their jobs. As usual, we have no shortage of things to talk about. For example: the new Audit Manual, the annual Audit Report, changes to the Independent Auditor's Report, and other issues impacting Gas Utilities in Tennessee.

**Dave Schryver**

**PIPES Act**

Field of Study: 1.0 Hour of Specialized Knowledge

In December 2020, Congress passed the PIPES Act of 2020. Many of the mandates will directly impact distribution utilities. Dave Schryver will outline what to watch for in upcoming PHMSA rulemakings and will also share other recent legislative happenings in Washington DC of interest to the natural gas industry.

**Steven Dyer**

**Cyber Security – “The Real Cost to Your Company”**

Field of Study: 1.0 Hour of Information Technology

We will discuss the current environment of Cyber-attacks and the cost monetary, and system integrity so you can determine if you are ready. The attacks are real and will cost you more than just money. It will cost you jobs and your reputation.

**Justin Furrow**

**The Ever-Changing World of Employment Law**

Field of Study: 1.0 Hour of Business Law (Technical)

Employment law is an evolving, ever-changing area. With the pandemic and a new administration, Justin will discuss major happenings and hot topics that should be on every company's radar

**Mark T. O'Neal**

**Leadership – “A Little Less Conversation, A Little More Action”**

Field of Study: 1.0 Hour of Personal Development

We will explore the cost of poor leadership both from a financial and team culture aspects. We will then contrast the benefits of an active, engaged, and cohesive organizational leadership team and the positive effects on the bottom line.

**Rob Ellis**

**Natural Gas Rates and Capacity Planning**

Field of Study: 1.0 Hour of Finance

Allocating cost of utility services among customer classes to ensure reasonable rate of return. Cost of service and revenue requirement methodologies will be discussed. Also, best practices in pipeline and storage capacity planning.

**Zac Littrell**

**Gas Supply and Rates – “In a Pandemic World”**

Field of Study: 1.0 Hour of Economics

We will discuss the current supply/pricing of natural gas during the last twelve months. Why has the cost changed so much during the last twelve month and what can be expected this winter.

## **Day 2**

**Bob Adams**

**Utility Accounting – A Recap of Historical Trends and Full Speed Ahead on New Accounting Standards**

Field of Study: 1.0 Hour of Accounting

The presentation will provide data and accounting trends that have impacted Tennessee utilities in the past year. Implementation of many pronouncements and projects impacting governmental utilities were delayed last year and will be implemented in the near future. Specific focuses will be on recent GASB pronouncements and implementation guides, an updated GASB Technical Agenda Overview, and other relevant audit and accounting updates.

**Michael J. Skordeles**

**Economic Outlook**

Field of Study: 1.0 Hour of Economics

Mike will give a big picture view of the post-pandemic U.S. economic outlook. He will touch on some timely trends, policy shifts, and pitfalls, including inflation as well as rising wage and constructions costs. He will also give some insight into whether it's a good time to issue/refund/refinance bonds.

**Phillip Piper**

**Property/Liability/Workman Comp/Insurance – How has Your Insurance World changed in the Current Environment?**

Field of Study: 1.0 Hour of Business Management & Organization (Non-technical)

Cyber Liability is currently the most volatile type of coverage found in our marketplace. Our industry has seen large premium and retention increases due to changes in underwriting. This session will provide suggestions to help reduce your exposure and premium increases, discuss increased building values, and how reinsurance is affecting pricing and some tools to use when reviewing your property policy.

**Lindsey Ellis, CPA**

**GASB Updates & Audit Topics**

Field of Study: 1.0 Hour of Accounting - Governmental

The presentation will include the GASB update for pronouncements #84 through #87 on the topics of leases, debt extinguishments and fiduciary activities. Updates from the Tennessee Comptroller Audit and Debt manuals will be reviewed. We will also discuss common audit report findings and how to avoid them.

**Additional Information**

Prerequisites: Previous experience in accounting for public and private companies

Who Should Attend: Accounting and finance professionals in public and private practice

Advanced Preparation: None

Program Level: Intermediate

Delivery Method: Group Live

Fees: **\$340 Member**                      **\$440 Non-Member**

Deadline to Register is October 29

Register at [www.tngas.org](http://www.tngas.org)

Refunds and Cancellations: Full refund prior to October 29<sup>th</sup>.

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