

# GOVERNMENT & NONPROFIT NEWS

American Accounting Association

Volume 26 Number 1 \* Spring 2002

## PRESIDENT'S MESSAGE

**Donald Deis**

Louisiana State University

As this edition of the news goes to press, plans for the AAA annual meeting in San Antonio (August 14-17) are fast underway. While some of the specifics are yet to be determined, some tentative plans that may be of interest to you.

A full day of GNP Section CPE workshops is planned for Wednesday, August 14. As in the past, there will be a half-day of education topics and a half-day of research topics. In addition, the preliminary program has three working paper sessions allotted to the GNP Section. No word yet regarding the date and time of each session.

A business meeting and a luncheon are also planned for AAA. About a week ago (i.e., March 7), however, the national office of AAA informed all Sections that it is limiting the availability of luncheons and that business meetings must start at either 6:30 am or 5:30 pm. Moreover, Sections offering a luncheon are encouraged to hold their business meeting during lunch. Given this late notice from AAA, I am unable to specify when the business meeting will be held and whether there will be a Section luncheon. Along with all of the other Section Presidents, I have expressed my dismay and concerns to Joel Demski, President of AAA, regarding the timing and content of this announcement from the National Office. We will send an email out as soon as the problem is resolved. If you are currently not on our email distribution list provide you current email address to G. Robert "Smitty" Smith at [smitty@mtsu.edu](mailto:smitty@mtsu.edu) so you can receive announcements on the annual meeting developments.

Notwithstanding this scheduling problem, I am confident that the annual meeting will be a success. If you have been to the San Antonio you already know how beautiful the city is and that there is plenty of do on the Riverwalk and nearby you'll find Sea World, the Alamo, San Antonio Zoo, Lone Star Brewery, Alamo Dome, Spanish Mission, and the very popular River Taxis. If you've never been to San Antonio—Welcome and Enjoy!

## DON'T MISS THE GNP WORKSHOPS!

**August 2002 in San Antonio**

### GNP Topics in the Classroom

The GNP Education CPE workshop is planned for Wednesday morning August 14, 2002 at the AAA Annual Meeting in San Antonio. The workshop will present an overview of new GNP accounting issues together with assessment and alternative pedagogical approaches for integration into the curriculum and classroom activities. Presenters and topics will include:

**Terry Patton** from the GASB will present an update of GASB activities

**Robert 'Smitty' Smith** from Middle Tennessee State University will present and explain an alternate teaching method to convert government fund data into the required government-wide display.

**Don Raux** from Siena College will present a proactive approach to teaching government and not-for-profit accounting that includes materials on critical thinking and second-level skills such as communication, interpersonal and technical/analytical.

Following these presentations, tools and techniques to evaluate and assess student achievement will be distributed and discussed.

### GNP Research Workshop

The GNP research workshop is planned for Wednesday afternoon, August 14, 2002 at the AAA annual meeting in San Antonio. The session will primarily focus on audit research opportunities in government and not-for-profit organizations, including alternative research methodologies and data analysis techniques. A preliminary list of presenters includes **Elizabeth Keating** (Northwestern University), **Andrea Alston Roberts** (Boston College), **Ed Douthett** (Texas Christian University), and **Suzanne Lowensohn** (Barry University). All GNP section members and others with an interest in these research areas are invited to attend and discuss their own research ideas.

## Highlights From The 2002 Mid-Year Meeting in Baton Rouge, Louisiana

Donald Deis, Louisiana State University

The 2002 Midterm Conference was held February 28 through March 2 in Baton Rouge, Louisiana. (Because of travel and other logistical issues the meeting was relocated from its original site, Washington D.C., to Baton Rouge.) The meeting had excellent attendance, lively discussion, and a variety of topics. Here are some of the highlights.

The meeting opened Thursday afternoon with a tour of a Riverboat Casino conducted by the Louisiana State Police. The tour focused on the internal control and security systems used by casinos. The tour included the cashier cages, table games, slot machines, and behind the scenes areas (“the hull”). Controls for the movement of hard and paper monies were described. A slot machine was opened and taken apart. We went to the video surveillance room (the “eye in the sky”) and the systems area monitoring the action on all the slot machines.

Friday’s session were devoted to education topics. Wendy Comes, executive director of FASAB, kicked things off with a session on Federal Accounting issues. Her discussion was related to an effort underway by the Section to encourage research in the Federal arena and coverage of Federal accounting issues in governmental accounting courses (“let’s start teaching that chapter”). Marcia Buchanan, Assistant Director of the General Accounting Office, followed with a timely discussion of the new GAO rules on auditor independence and the exposure draft of the “Yellow Book.” At lunch, we heard Mr. Harry Burton, recently retired FBI Special Agent, talk about his career with the FBI and how his accounting degree (from LSU) helped him in various investigations he conducted. Mr. Burton was part of the team that investigated former Louisiana Governor Edwin Edwards who was convicted on racketeering and extortion charges related to the awarding of riverboat gaming licenses.

Friday afternoon we heard from a panel on GASB Statements 34 and 35 implementation experiences. During the last several conferences we’ve had sessions concerning the new rules themselves. This was an opportunity to hear from those “in the trenches.” Since Baton Rouge is the state capitol, we were able to hear the views of those at the state, local, parish (i.e., county), and university levels. The report was not pretty—they generally don’t like the new rules. Speaking were Howard Karlton, Director of Statewide Reporting, and his

colleague Sue Seab; Vicky Harris, Accounting Manager for the City and Parish government; and Donna Torres, Executive Director for Accounting Services at LSU. The final Friday session returned to the casino gaming theme as we heard from Craig Robertson, Vice President of Internal Auditing for Argosy Casinos, his colleague Kevin Gray, and Susan Demouy, Auditor Director of the Louisiana State Police Gaming Division. Employee theft and other interesting items were discussed. For dinner the participants were treated to some authentic south Louisiana cuisine at Avoyelles Café on the River.

Following the Executive Committee meeting Saturday morning, the conference resumed with a half day of research topics. In all, seven research projects and papers were discussed under the theme of the effects of Federal regulations on accounting and auditing of GNP organizations. The individual papers are described in more detail in the next section of this newsletter. The discussion was quite lively.

An old friend to the Section, Dr. Leon Hay, attended the conference. Leon is now retired and residing in Baton Rouge. He was the first President of the Section and likely the author of the governmental accounting textbook most of us used as students (I had the fourth edition). It was a thrill to have Leon at the meeting.

### Research Sessions

Randy Elder, Syracuse University

Information on the research sessions held March 2, 2002 at the GNP mid-year meeting in Baton Rouge is presented below. Thanks to all the participating moderators, authors, and discussants for an excellent program.

#### Research Panel:

**Moderator:** Dana Forgione, Florida International University

1. Kathy Moffeit, State University of West Georgia - *The Impact of Federal Legislation on Federal Government Accountability.*
2. Ken Smith, Pepperdine University - *Performance Reporting of States, Municipalities and Federal Agencies on the Internet.*
3. Linda Kidwell, Niagara University - *Independence Perceptions of CPAs, State Auditors, and State Society Presidents.*

**Research Session:** The Effect of Federal Regulation on Accounting and Auditing

**Moderator:** Kitty Pumphrey, Idaho State University

**Paper 1.** "Private College and University Audit Fees: Federal Regulation, Auditor Specialization, and Client Wealth Effects." **Authors:** Mary Fischer, University of Texas-Tyler, Laurence Johnson, Colorado State University, and Randal Elder, Syracuse University. **Discussant:** Linda Kidwell, Niagara University

**Paper 2.** "The Single Audit Act: How Compliant are Nonprofit Organizations?" **Authors:** Elizabeth Keating, Northwestern University, Teresa Gordon, University of Idaho, Mary Fischer, University of Texas-Tyler, and Janet Greenlee, University of Dayton. **Discussant:** Herb Watkins, Alabama State University

**Paper 3.** "A Longitudinal Analysis of Local Government Audit Quality." **Authors:** Suzanne Lowensohn, Barry University and Jacqueline Reck, University of South Florida. **Discussant:** Randy Elder, Syracuse University

Abstracts for the research papers follow. Complete papers can be accessed from the GNP section web page.

**Private College and University Audit Fees:  
Federal Regulation, Auditor Specialization,  
and Client Wealth Effects**

By Mary Fischer, Laurence Johnson, and Randal Elder

This paper reports a study of the effect of federal regulation, auditor specialization, and client wealth effects on audit fees for private colleges and universities. There is a positive relationship between governmental grant revenues and audit fees, suggesting that regulation by outside sources affects audit fees. The evidence is mixed concerning specialization; individual audit firm coefficients are significant for the two Big 5 firms with the largest market share based on the sample data, consistent with a specialization premium. However, individual firm coefficients are also significant for some Big 5 firms not considered specialists. Finally, audit fees are positively related to the size of the university's endowment, suggesting that audit fees are impacted by client wealth.

**The Single Audit Act:  
How Compliant are Nonprofit Organizations?**

By Elizabeth Keating, Teresa Gordon,  
Mary Fischer, and Janet Greenlee

Over the past decade, concerns have been raised about the accountability of nonprofit organizations. Our paper reports on one form of accountability, the "A-133" or "single" audit. Since 1990, nonprofits receiving substantial federal funds are required to undergo this rigorous and expensive form of federal oversight. We report on 11,841 nonprofit entities that underwent such audits, and the 3,592 audit firms that conducted them, from 1997 to 1999. Overall, compliance with federal regulations appears to be high. The audit reports indicate relatively few reportable conditions and even fewer instances of material noncompliance. Public and societal benefit nonprofits received the most adverse audit findings and arts organizations the least. Big-5 audit firms had the largest clients and generally reported fewer adverse audit findings.

**A Longitudinal Analysis  
of Local Government Audit Quality**

By Suzanne Lowensohn and Jacqueline Reck

GAO (1986) findings of low government audit quality resulted in numerous efforts to improve governmental auditing. This study investigates whether improvements have been noted in governmental audit quality by examining desk review statistics for Florida governmental entities for fiscal years 1992 through 1998. Initial findings indicate that error rates are lower than those noted in Brown and Raghunandan (1995), and that improvements have been made in governmental audit quality over time. However, independent public accountants experience learning curve effects when new requirements are issued. The improvements are primarily related to generally accepted accounting principles (GAAP) compliance, rather than compliance with government auditing standards (GAS) or state reporting requirements.

## RESEARCH COMMITTEE REPORT

Randy Elder, Syracuse University

The Research Committee sponsored a research session and panel focusing on the effect of federal regulation on government and not-for-profit accounting and auditing on Saturday, March 2, 2002 at the GNP mid-year meeting in Baton Rouge. Additional session information including paper abstracts is reported separately in this newsletter.

The GNP section will sponsor a research CPE workshop on Wednesday afternoon, August 14, 2002 at the AAA annual meeting in San Antonio. See the announcement reported separately in this newsletter. In addition to the workshop, the GNP section has preliminarily been allocated three research sessions at the 2002 AAA annual meeting. All paper submissions and reviews were handled electronically through the AAA office. Thirty GNP members generously volunteered to serve as reviewers and did an outstanding job of submitting timely reviews and providing feedback to authors.

At the suggestion of Section President **Don Deis**, a research subcommittee chaired by **Jayaraman Vijayakumar** has been established to promote the availability of research data and resources on the section web page. Section members with ideas or data to share are encouraged to contact Vijay at

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**Outstanding Dissertation Award in Governmental and Nonprofit Accounting.** The Government and Nonprofit Section seeks nominations for the Outstanding Dissertation Award, given to the author of the doctoral dissertation judged to be the best contribution to governmental and nonprofit accounting research for the year. The award will consist of an honorarium and recognition at the national meeting of the AAA in San Antonio, TX. Membership in the AAA or GNP Section is not necessary for nomination. The review criteria will be consistent with those used by academic accounting journals such as *The Accounting Review*.

One copy of the dissertation and ten copies of a 10-20 page summary addressing the relevance of the study to governmental or nonprofit accounting, the

research methods employed and an overview of the findings should be submitted by April 1, 2002. The dissertation must have been successfully defended prior to submission, but must not have been defended before March 1, 2001.

Nominations, by self or others, should be made to the Chairman of the Outstanding Dissertation Award Committee: Professor Randy Elder, Department of Accounting, School of Management, Syracuse University, Syracuse, NY 13244-2130.

**Notable Contribution Award in Government and Nonprofit Accounting.** The Government and Nonprofit Section is soliciting nominations for the Notable Contribution Award for 2002. Consideration shall be given to books, monographs, and journal articles on research topics and methods in the field of governmental or nonprofit accounting. The specific criteria are: (1) relevance of the subject to theory, practice, or instruction in public sector accounting; (2) potential interest to a large number of accountants, but especially those in the public sector area; (3) originality of the ideas presented, making the nomination a unique contribution to the literature; (4) clarity and organization of the exposition; (5) soundness and appropriateness of the research methodology; and (6) likelihood that the book, monograph, or journal article will encourage further research. Current officers of the GNP Section and members of the current selection committee are not eligible for the award. Recognition of the award will be made at the 2002 national AAA meetings in San Antonio, TX.

Nominations should be accompanied by a short statement of support and must be sent by April 1, 2002 to: Professor Randy Elder, Department of Accounting, School of Management, Syracuse University, Syracuse, NY 13244-2130. *[Comment from the editor: Since the spring newsletter may not arrive before the due date, please keep the deadlines in mind for next year!]*

### Creating Interest in Accounting Careers in Government - Join Now!

The AICPA's Members in Government committee and the GNP section are creating a network of academics and professionals interested in enhancing the exposure of students to career opportunities for accountants in government organizations. If you are interested, contact Marc Rubin at [rubinma@muohio.edu](mailto:rubinma@muohio.edu).

## News from GASAC

John Engstrom, Northern Illinois University

The quarterly meeting of the Governmental Accounting Standards Advisory Council (GASAC) was held September 24-25 in Salt Lake City, Utah, in connection with the International City Management Association (ICMA) annual meeting. Due to recent world events, a number of members were not able to attend; however, those that did were treated to a beautiful opening ICMA Opening Ceremony in the Mormon Tabernacle, with several patriotic hymns by the Tabernacle Choir.

Dick Johnson, reporting for the Financial Accounting Foundation (FAF), indicated that a search is now on for a replacement for Ed Klasny, who is rotating off the Board. Ed Mazur is up for reappointment, and that is being considered.

GASAC approved a motion to recommend that the Association of Budgeting and Financial Management (ABFM), a part of the American Society of Public Administration, be added to the Council. If approved by the FAF, this will give GASAC a second academic organization, although ABFM has a significant number of practitioner members.

The Agenda Committee conducted an exercise in which potential agenda items were submitted and voted upon by GASAC members as items that will be considered in a 2002 priority listing, along with existing agenda items. Some of the 10 items that will be considered include use of present value (discounting), government combinations, in-kind contributions, intangible assets, and software development costs. Some of these items were submitted by GASB staff. Thanks to the AAA members who submitted potential agenda items. Some made the list and others didn't.

I have really enjoyed being your GASAC representative for the past four years. This past year, I served as Chair of the Agenda Committee, which continues a tradition of past AAA representatives. This year, the committees served as a major focus of the main meetings. Sue Kattelus will be your representative for next year and (potentially) three more one-year terms.

## GASAC Update

Sue Kattelus, Eastern Michigan University

The Governmental Accounting Standards Advisory Council (GASAC) met in New York City on January 24-25, 2002. Seven new members were welcomed to the Council, including Bart Hildreth, a public administration professor at Wichita State University, who represents the Association for Budgeting and Financial Management joining as the 29<sup>th</sup> constituent organization.

At this meeting the GASAC completed a prioritization process begun in 2001 to obtain feedback from the members regarding the priority of 25 projects on the GASB's technical agenda. Projects were classified as Current Agenda (board deliberation can begin within one year), Long-term Agenda (Board deliberation can begin in 2004 or later), Research Agenda (staff research is expected to continue for at least two years before the Board will consider adding a project to the technical agenda), and No Agenda (due to limited Board/staff resources, this project should not be on the agenda at this time). Terry Patton and David Bean will identify some research issues that they hope our GNP section members will want to investigate (see "GASB Call for Research" later in this newsletter).

GASB issued its second Implementation Guide on GASB 34 in December 2001 with an additional 171 Questions and Answers, Exhibits and Worksheets. Over 80 governments have implemented GASB 34 early and links can be found on the GASB34 section of [www.gasb.org](http://www.gasb.org). The Affiliated Organizations project is expected to be released as a final statement in May 2002, although the Board continues to redeliberate five issues, including whether the method of display should be discrete presentation or note disclosure. The Board also deliberated Other Postemployment Benefits, Deposit and Investment Risks, Conceptual Framework, Communications Methods, and Asset Impairment at its January 2002 meeting.

The GASAC's next meeting will be held on May 30-31 at the GASB in Norwalk CT. On October 25-26, 2002, the meeting will be held in conjunction with the Association of School Business Officials International in Phoenix.

## Research Opportunities with GASB

Sue Kattelus, and Terry Patton, GASB

Members of the GNP section of the AAA have made a significant contribution to researching issues on GASB's long-term agenda in the past resulting in several *Research Reports* (green cover). A list of the existing research reports would reveal that most of the authors are AAA-GNP members. More recently, Gil Crain has conducted research on the needs of financial statement users in the credit markets and the type of decisions that they make. The GASB plans to issue a research report based on the Gil Crain's research.

The GASB readily recognizes the contribution that the *Research Reports* and other research conducted by AAA GNP members have made to the standard setting process. At the same time, the GASB recognizes that additional research is needed as the GASB moves beyond the "new reporting model" to consider other challenging projects. Therefore, the GASB is interested in encouraging AAA GNP members to conduct research on projects on its long-term and research agendas.

The GASB staff has prepared a summary of potential research topics and related research issues and hopes that the summary will encourage you to begin thinking about how you can direct your research efforts to help the GASB. The summary incorporates the suggestions made by GASAC during its yearlong review of the GASB's technical agenda. (The GASB plans to consider the GASAC's recommendations during its April 2002 Board meeting.)

The GASB is not able to financially support this research, but can offer technical assistance by project managers to explain the background of the topic and can provide some non-financial help to researchers. For example, the GASB could provide a letter of endorsement for researchers working on projects that are of mutual interest to the researcher and the GASB.

If you are interested in conducting research on any of the topics or issues identified below, or for a more complete description of the projects, please contact Dr. Terry Patton, GASB Research Manager, at [tkpatton@gasb.org](mailto:tkpatton@gasb.org).

## GASB RESEARCH TOPICS:

**Preservation Method.** The objective of the preservation method project is to determine if reported changes in asset condition levels (associated with the modified approach of accounting for infrastructure assets) can be measured in monetary terms that meet the qualitative characteristics for financial reporting. Research issues include: (1) How are governments implementing the modified approach? (2) How are users outside the government using the modified approach disclosures? (3) Do condition assessment methodologies exist that would allow the modified approach to be applied to capital assets other than infrastructure? (4) Should an amount be reported in the statement of activities for changes in the condition of capital assets? How would it be measured? (5) What has been the effect of reporting standards in other countries that might have application to the preservation approach?

**Statement 14 Revisited (2004).** The objective of this project is the examination of the criteria for defining the financial reporting entity, including display and disclosure requirements. The existing standard will be evaluated in light of current user needs and practice issues that have arisen since the 1991 issuance of Statement No. 14, The Financial Reporting Entity. Research issues include: (1) Are the financial accountability criteria an appropriate measure for inclusion? (2) What is being included in financial statements because of the "misleading or incomplete" provisions in paragraph 39? (3) How is the information on major component units being presented? (4) How is the disclosure guidance in paragraph 63 being applied? What is considered "essential" for fair presentation of the *reporting entity*? (5) How are equity interests in joint ventures being reported? (6) Do users understand the presentation of component units?

### Proposed Agenda Item – Intangible Assets

The objective of this project is to address whether reporting guidance should be developed for intangible assets. Research issues include: (1) How should intangible assets be defined in a governmental environment? What are the common characteristics of intangible assets? (2) What intangible assets do governments have? (3) How do governments use intangible assets? (4) How are governments currently reporting intangible assets? (5) What valuation issues do governments have with intangible assets?

### Other Long-term GASB Research Projects:

- Service Efforts and Accomplishments (SEA) Research Project
- Electronic Reporting Research Project
- Popular Reporting Research Project
- Required Reporting of Economic Conditions
- Decision Usefulness of Financial Reports

## GRANTS AVAILABLE

### Doctoral Dissertation Grants

The GNP Section sponsors a competitive dissertation grant program to help defray certain costs (up to \$1,500) for individuals conducting dissertation research on governmental and nonprofit topics. An applicant must be a doctoral candidate with a major or emphasis in accounting from any doctoral granting institution. Applications must be received by May 15.

The grant application should include:

1. An application letter explaining the nature of the project, current stage of the project, estimated completion date, how the award of a dissertation grant would contribute to the project, and the nature of other grants received for the dissertation
2. A budget detailing the items and amounts for which funding is requested;
3. A copy of the dissertation proposal;
4. A letter from the dissertation chairperson stating the proposal has been defended and accepted, or if not yet defended, that a firm commitment exists to permit the applicant to proceed with the proposed dissertation.

Requested funds may be used to defray or reimburse costs directly related to and necessary for completion of the dissertation. Included among the authorized purposes for grant funding is travel to collect data, purchase of data, and preparation and mailing of questionnaires. With adequate justification other costs essential to completion of the dissertation, such as coding of data and data entry, may also be considered for funding. Funds will not be provided for such costs as tuition and fees, computer use charges, word processing, and printing and binding the dissertation. In addition, grant funds will not be provided for purchase of computer hardware or software.

Send the application letter and attachments to Suzanne Lowensohn (see below).

### Travel Grants

The GNP Section is sponsoring \$500 travel grants for the midyear GNP section meeting and the 2002 AAA annual meeting. The grants are intended to assist doctoral students interested in GNP research by defraying a portion of the costs of attending these meetings and to allow doctoral students interested in GNP topics to interact with GNP Section members.

In return for the grant, recipients will be expected to attend GNP workshops (at no cost, of course) where they will be introduced to Section members that have similar teaching and research interests.

Applicants should send a letter, which describes their interest in governmental and nonprofit accounting teaching and research and provides support on why they feel they should receive the grant.

The deadlines for travel grant submissions are:

**December 31** for our **midyear meeting** (usually held the end of January) and

**May 15** for the **annual AAA August meeting**

Please send your letter of application to:

Dr. Suzanne Lowensohn  
GNP Doctoral Program Liaison  
Andreas School of Business  
Barry University  
11300 NE Second Avenue  
Miami Shores, FL 33161-6695

If you have further questions on either the dissertation grants or the travel grants, you can contact Suzanne at [SLOWENSOHN@MAIL.BARRY.EDU](mailto:SLOWENSOHN@MAIL.BARRY.EDU) or (305) 899-3525.

### Recent articles:

John H. Engstrom and D. E. Tidrick, "Audit Issues Related to GASB Statement No. 34" *Public Budgeting and Finance*, Vol. 21, No. 3 (Fall 2001): 63-78.

Earl R. Wilson and Susan C. Kattelus "Implications of GASB's New Reporting Model for Bond Analysts and Managers" *Public Budgeting and Finance*, Vol. 21, No. 3 (Fall 2001): 47-62.

## Message from Our Historian

The Public Sector Section (now GNP Section) was formally created on August 23, 1976. I have been asked to serve as historian of the section and am in the process of gathering documents, including newsletters, meeting minutes, awards, CPE session topics, lists of officers, etc. I already have five boxes full of stuff, but I am missing a number of newsletters, etc. If anyone has documents of this nature, please send them (or copies) to:

John H. Engstrom  
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### Get the Latest GNP News Faster!

Do you know Smitty? Well, he wants to know you; or, more precisely, he wants to know your e-mail address.

Smitty is the Chair of our Information Technology Committee. Right now, the committee's principle job seems to be to send out e-mails announcing various Section activities. Smitty knows he doesn't have everyone's e-mail address. So, if you are not currently receiving e-mail messages from Smitty, please send him your address. We want the Section's distribution list to be as complete as possible.

Please send your e-mail address to: [smitty@mtsu.edu](mailto:smitty@mtsu.edu)

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The Government & Nonprofit News is published three times a year (Spring, Summer and Fall) as a service to the GNP Section Members of the AAA. The deadline to submit items for inclusion in the next issue of **Government & Nonprofit News** is May 10, 2002. Submit newsletter items (max 350 words per item) to:

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