



State of North Carolina Office of the State Controller

Michael F. Easley, Governor

Robert L. Powell, State Controller

January 30, 2004

MEMORANDUM NO. SAD 04-18

TO: Chief Fiscal Officers
Vice Chancellors
Business Managers

FROM: Robert L. Powell, State Controller

SUBJECT: OSC Seminar on March 2, 2004

The Office of the State Controller will sponsor a seminar, *Preventing and Detecting Fraud in Government and Nonprofit Organizations*, on March 2, 2004 at the McKimmon Center in Raleigh. The registration fee for this course will be **\$55 per attendee**, which includes all course materials, break service, and lunch. Due to classroom size, the course will be limited to 240 participants.

This course will help officials of government and nonprofit organizations learn how to prevent and detect fraud by looking for the warning signs. Topics to be discussed include identifying the types of fraud that can occur, understanding the reasons why fraud occurs in an organization, determining the weak points in an organization, improving internal controls, and monitoring internal controls to make sure they are being followed. Also, because GASB Statement 39 will be effective for the 2003-2004 fiscal year, this course will include a brief segment on the fundamentals of nonprofit accounting and reporting (i.e., the reporting model used by nongovernmental not-for-profit component units)

Mr. Rhett D. Harrell, CPA, CGFM, will present this seminar. Mr. Harrell specializes in the government and nonprofit sectors as a practitioner, consultant, instructor, and author. He provides consulting, workpaper and audit report reviews, and training services to numerous CPA firms and state auditor organizations throughout the country. Mr. Harrell authors several publications by Aspen Publishing and is the editor for their monthly newsletter, *Government and Nonprofit Report*.

Enclosed you will find a course registration form. Please complete and return the registration form along with the **required fee of \$55** to the Office of the State Controller (Attn.: John Morgan) no later than February 24, 2004. Your registration will be confirmed by email on or before February 27, 2004. We will also post this course announcement on our home page under "News" at <http://www.osc.state.nc.us>.

If you have any general administrative or registration questions, please contact John Morgan at (919) 871-6480. We look forward to your participation.

Attachments

MAILING ADDRESS
1410 Mail Service Center
Raleigh, NC 27699-1410

Telephone: (919) 981-5454
Fax Number: (919) 981-5567
State Courier: 56-50-10
Website: www.osc.state.nc.us

LOCATION
3512 Bush Street
Raleigh, NC