



Michigan School Business Officials

MSBO BUSINESS MANAGER/CPA WORKSHOP
Kellogg Center, East Lansing, MI
June 3, 2026

Agenda

EARLY BIRD

7:30 – 8:40 am

Governmental Accounting and Auditing Update*

Your FY2025-26 financial statement and single audit are impacted by many changes on the federal level as well as substantial changes included in the AICPA's GAS/Single Audit guide. In addition to recent GASB statements (101-104 for 2026 and 105 for 2027), implementation of new Risk Assessment and Quality Management Audit Standards change how audits are done and quality managed. Get insight into these standards as well as changes implemented by MDE impacting FY2025-26 audits. You will also receive an overview of the expected changes to the 2026 Compliance Supplement and how revised Uniform Guidance implementation will impact grants management and the audit process.

Presenter(s): **Eric V. Formberg, Retired Partner, Plante Moran**

70 Minutes *Qualifies for 1.4 CPE Accounting & Auditing*

GENERAL SESSION

9:00 – 9:20 am

MDE Audit Alert and Audit Manual Update*

Receive the latest information regarding changes to the FY2025-26 school audit manual directly from the department. An overview of the FY2025-26 Audit Alert will be provided.

Presenter(s): **Sebastian Alberts, Joselito Quintero, and Gloria Jean Suggitt, MDE**

20 minutes *Qualifies for 0.4 CPE Accounting & Auditing*

9:20 – 10:05 am

State Aid and Accounting Update – MDE Perspective*

MDE Office of State Aid and School Finance will provide important updates for districts and auditors alike.

Expect topics such as state categorical grants, MI 1022 accounting manual, accounting guidance, and more.

Hear MDE's view on key items in the School Aid Fund budget proposals.

Presenter(s): **Philip Boone and Christopher May, MDE**

45 minutes *Qualifies for 0.9 CPE Accounting & Auditing*

10:05 – 10:20 am

Break

10:20 – 11:10 am

Uniform Grant Guidance Updates are Coming – Are you Prepared?

Office of Management and Budget (OMB) issued updates to Uniform Grant Guidance (UG) in 2024. Hear from our expert panel about the changes and how MDE has implemented them. Learn how these changes will

Available Continuing Education: SCECH: 9.75 CPE: Accounting and Auditing:7.9 Other: 2.9 Ethics:1

impact firms and districts for June 30, 2026 year-end. Reporting obligations and grant rules will also be covered.

Presenter(s): **Jessie Klisz, Plante Moran, and Kevin Walters, MDE**

50 minutes *Qualifies for 1.0 CPE Accounting & Auditing*

11:10 – 12:00 pm

Accounting & Auditing Updates for FY2025-26*

Get an important update on GASB statements, compensated absences, and certain risk disclosures. GASB statement 103 introduces new requirements for Management Discussion & Analysis. How will this impact financial statements and the audit process?

Presenter(s): **Derrick Stair, Portland Public Schools; William Tucker, Maner Costerisan**

50 minutes *Qualifies for 1.0 CPE Accounting & Auditing*

12:00 – 1:00 pm

Lunch

1:00 – 2:05 pm

Completing Your Audit on Time...and Other Tips from our Expert Panel*

A healthy auditor-client relationship and clear communication are essential to a successful year-end audit. Both CPA firms and school districts have struggled with staffing shortages in recent years. It's more important than ever to get your audit started on time, sustain momentum during field work, and file statements and FID on a timely basis. An expert panel will share interesting and innovative ideas about what causes delays and how to avoid and overcome them.

Presenters: **Kim H. Lindsay, Rehmann; Deanna Mayer, Eastern Upper Peninsula ISD; Cynthia R. Scott, Stephenson & Company P.C.; Jebidiah S. Pallo, Plante Moran; Scott N. Sawyer, Bay City Public Schools**

65 minutes *Qualifies for 1.3 CPE Accounting & Auditing*

2:05 – 2:55 pm

Single Audit Updates for FY2025-26 – Back to Traditional Programs*

Learn important single audit updates for FY2025-26, including single audit guide changes. As major federal stimulus programs are now in the rear view, many districts will be back to traditional program rotation and Title, Child Nutrition, and IDEA clusters may come back into focus for single audit testing.

Presenter(s): **Kristi Krafft-Bellsky and Jennifer Watkins, Yeo & Yeo CPAs & Advisors**

50 minutes *Qualifies for 1.0 CPE Accounting & Auditing*

2:55 – 3:10 pm

Break

3:10 – 4:00 pm

Federal Priorities – Protecting District Audits in a Changing Landscape*

The federal education landscape continues to change. US Department of Education (USED) continues to implement Interagency Agreements with other federal agencies, propose new and modified federal grant guidance, and interpret guidance that could impact local school district activities and audits. This session will provide an update on this ever-changing federal education landscape, including information related to auditing standards, federal grant guidance updates, and grant award notification changes via federal Interagency Agreements, which will occur effective July 1.

Presenter(s): **Kevin Walters, MDE**

50 minutes *Qualifies for 1.0 CPE Accounting & Auditing*

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Recordings – Available June 3, 2026, through June 17, 2026

MDE Office of Nutrition Services – MDE Perspective*

Food service programs have experienced plenty of changes in recent years. Are you confident in your district's systems? What preparations are you taking for year-end audit? Does your district still have an excess fund balance? Get an update on the latest for school nutrition funding and other issues that will affect school food service, and how it will impact districts and auditors preparing for this year's audit.

Presenter(s): **Melanie Brummeler, Stacey L. Lamper-McFall, and Shanna Williams, Office of Nutrition Services, MDE**

45 minutes *Qualifies for 0.9 CPE Accounting & Auditing*

School Aid Economic Update

Get the latest information on the state economy, including School Aid Fund revenues and state aid. The most current information from the May Consensus Revenue Estimating Conference (CREC) will be discussed. Learn how the legislature may balance budget priorities with overall state revenues!

Presenter(s): **Noel Benson, House Fiscal Agency**

25 minutes *Qualifies for 0.5 CPE Other*

Ethics and Your Audit**

Uniquely challenging times also bring unique opportunities, so why not take a fresh look at the leadership and ethical questions we all face? School business managers face ethical dilemmas every day, and we can all benefit from the positive strategy of learning something new.

Presenter(s): **Kim H. Lindsay, Rehmann**

50 minutes *Qualifies for 1.0 CPE Ethics*

Legislative Update

What happens in Lansing impacts your district's finances, and audits. Hear about the latest legislative initiatives that may impact your planning for FY2026-27.

Presenter(s): **Daniel Behm, Education Advocates of West Michigan**

40 minutes *Qualifies for 0.8 CPE Other*

Pupil Auditing Updates

Learn from an experienced pupil auditor at one of Michigan's largest ISDs. Topics include MDE Pupil Auditing Requirements, professional development updates, ISD systems, and how the consortium approach works for the ISD and constituent districts.

Presenter(s): **Carrie Haubenstricker, Genesee ISD**

30 minutes *Qualifies for 0.6 CPE Other*