Your Selections: Keyword: **quality management**

The Essential Auditing Update with Renee Rampulla (4 hours)

September 15, 2026 11:00am - 2:39pm PDT Online 4.00 Credits Member Price: $149

This course is essential and designed to keep you informed of proposed and current authoritative guidance issued by the American Institute of Certified Public Accountants (AICPA). Learn about proposed and final auditing and attestation standards addressing group audits, fraud, and sustainability. Understand the eight quality management components, hear about frequent peer review matters and so much more.

Surgent's Current Issues in Accounting and Auditing: An Annual Update (4 hours)

September 15, 2026 11:30am - 3:00pm PDT Online 4.00 Credits Member Price: $159

Designed for accounting, auditing, and attestation practitioners at all levels in public accounting and business and industry, this course provides a detailed review of the multitude of FASB and AICPA standards and reports issued over the past few years, including a discussion of the FASB's Stage 3 PIR report on ASC 606. It also provides an overview of recent PCAOB inspection report findings and SEC rulemaking activity. Through hands-on examples and illustrations, this course will help you apply the guidance in practice. We further discuss other important A&A practice matters to be aware of, including an update on the quality management standards and soon-to-be-effective requirements for engagement quality reviews.

2024 Revision to Government Auditing Standards Impact (4 hours)

September 16, 2026 6:00am - 10:00am PDT Online 4.00 Credits Member Price: $149

This course will provide an update of Government Auditing Standards as a result of the GAO's issuance of the 2024 Revision to Government Auditing Standards. The course will focus on the Revisions impact on financial statement audits. The course will also focus on the impact of Quality Management Standards as well as clarify as to when the concept of reporting key audit matters might apply for financial audits. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Guide to the AICPA Quality Management Standards (2 hours)

September 16, 2026 7:00am - 9:00am PDT Online 2.00 Credits Member Price: $99

The Quality Management Suite of Standards was required to be implemented by December 15, 2025. The standards modernize the firm's approach to quality to reflect an increased focus on risk assessment, technology use, and the presence of outside experts on many engagements. Beginning with performing a risk-based approach, the standards provide accounting firms with the ability to enhance their quality control by shifting their focus to a proactive approach (management) from a reactive approach (control). The results of the firm's risk assessment will form the basis of its new Quality Management document. This is not just a tweak of the old document but a more robust document that adds new requirements from the new standards. We will cover how to perform a risk assessment, including the key provisions of the standards, and how to effectively implement a monitoring plan. We will also review how the firm will evaluate its System of Quality Management beginning in 2026.

2026/27 Yellow Book Update (1 hour)

September 16, 2026 2:00pm - 3:00pm PDT Online 1.00 Credits Member Price: $55

Stay current on key developments affecting governmental audits with this focused update on the 2024 revision of the Yellow Book. This course highlights significant changes related to quality management and updates affecting key audit roles, with an emphasis on how these revisions impact audit planning and execution. The course also addresses the GAO's implementation delay and its implications for 2026 audit planning. Participants will gain context around recent leadership changes at the U.S. Government Accountability Office and what those transitions may signal for future guidance and oversight priorities. In addition, the course includes an overview of recent updates to the Green Book, helping auditors understand changes to internal control guidance that may affect governmental entities and Single Audit engagements. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event. YELLOW BOOK: Qualifies for Yellow Book CPE based on your unique audited entity.

2026/27 Annual Update for Not-for-Profit Accountants & Audit (4 hours)

September 17, 2026 6:00am - 10:00am PDT Online 4.00 Credits Member Price: $149

This comprehensive annual update brings together key accounting, auditing, and compliance developments affecting not-for-profit organizations. The course integrates recent standard-setting activity, audit and attestation updates, and Single Audit developments to provide a practical view of changes impacting nonprofit financial reporting and oversight. Participants will begin with an overview of accounting developments affecting not-for-profit organizations, including recently issued Accounting Standards Updates (ASUs) from the Financial Accounting Standards Board and an introduction to the International Non-Profit Accounting Standard (INPAS). Emphasis is placed on understanding the purpose and structure of INPAS and how it compares conceptually to U.S. GAAP requirements for NFPs. The course then shifts to auditing and attestation developments from the AICPA, including the next phase of quality management with a focus on monitoring and remediation responsibilities. Participants will also review recent and upcoming standards affecting audit, attestation, and consulting engagements, including updates related to SSAEs, SSARSs, exposure drafts on confirmations and fraud, and changes affecting group audits. Finally, the course addresses recent developments impacting Single Audits for not-for-profit organizations receiving federal funding. Topics include the 2024 Uniform Guidance overhaul, updates to Appendix B of the AICPA GAS/Single Audit Guide, recent guidance issued through the Office of Management and Budget (OMB),

and reporting changes related to SAM.gov. Designed for nonprofit preparers, auditors, and financial leaders, this course helps participants understand how recent accounting and auditing changes intersect-and what to monitor as requirements continue to evolve. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Compilations, Reviews, and Preparations: Engagement Performance and Annual Update

September 17, 2026 6:00am - 2:00pm PDT Online 8.00 Credits Member Price: $299

Specifically designed for preparation, compilation, and review practitioners, this course will provide you with a comprehensive review and hands-on application for performing financial statement preparation, compilation, and review engagements. You will learn the ins and outs of applying SSARS No. 21, Clarification and Recodification, as well as the additional guidance related to SSARS engagements through the issuance of SSARS Nos. 22-26 by the ARSC. In addition to SSARS 26, the entire suite of quality management standards is discussed. However, knowing the standards is not enough. You need to be able to effectively apply them. To support this, the course will review recent peer review feedback on SSARS engagements, providing insights on how to successfully apply this guidance. Not only will this course bring you up to date on SSARS requirements and guidance, but more importantly, it will provide you with practical examples and illustrations to help you effectively and efficiently perform these types of engagements. This course is intended to be your go-to reference for training your staff and managing your SSARS No. 21-26 services in compliance with professional, ethical, and technical requirements.

Quality Management: My System is Set Up - Now What? (2 hours)

September 17, 2026 12:00pm - 2:00pm PDT Online 2.00 Credits Member Price: $89

With the design and implementation of your firm's system of quality management complete, the firm now focuses on operating, maintaining, and continuously improving that system. This webcast explores the ongoing post-implementation requirements of SQMS No. 1, including: Understanding engagement performance responsibilities Performing and documenting monitoring activities Identifying and evaluating findings and deficiencies Implementing, evaluating, and tracking remediation Conducting the required annual evaluation of the system and periodic performance evaluations of those assigned ultimate and operational responsibility for the system Learn how to keep your firm's system responsive, current, and effective in maintaining and promoting quality.

Deep Dive into Quality Management (2 hours)

September 18, 2026 7:00am - 9:00am PDT Online 2.00 Credits Member Price: $89

Quality management represents a significant shift in how CPA firms design, implement, and evaluate audit and attestation quality. This course provides a focused, practical deep dive into the quality management standards and related engagement-level requirements that firms are now operating under. The course covers SQMS 1 and SQMS 2, along with related engagement-level standards, including SAS 146, SAS 145, SSARS 26, and SSAE 23. Emphasis is placed on post-implementation responsibilities, including evaluating the effectiveness of quality management systems and addressing monitoring and remediation requirements. Participants will also examine

engagement-level quality management responsibilities, including the auditor's responsibilities under SAS 146 and the engagement partner's responsibilities in SSARS engagements. The course is designed to help firms navigate the second phase of implementation, moving beyond design and rollout to ongoing evaluation, monitoring, and continuous improvement.

2026/27 Governmental Auditing Update: Yellow Book & Uniform Guidance (2 hours)

September 21, 2026 7:00am - 9:00am PDT Online 2.00 Credits Member Price: $89

This comprehensive course provides a focused update on key auditing developments affecting governmental and Single Audit engagements. The course integrates recent changes to the Yellow Book issued by the U.S. Government Accountability Office with major updates to Uniform Guidance and related Single Audit requirements. Participants will begin with an overview of significant revisions to the 2024 Yellow Book, including changes related to quality management, key audit roles, and effective dates. The course also addresses the GAO's implementation delay and its implications for audit planning, along with recent updates to the Green Book that may affect internal control considerations for governmental entities and Single Audits. The course then shifts to recent developments affecting Single Audits, including the 2024 Uniform Guidance overhaul, updates to Appendix B of the AICPA GAS/Single Audit Guide, and guidance issued through the Office of Management and Budget (OMB). Reporting-related changes, including the transition to SAM.gov-based reporting, are also discussed. Designed for auditors working with governmental entities and federal awards, this course helps participants understand how recent auditing and compliance changes intersect-and what to monitor as expectations continue to evolve. YELLOW BOOK: Qualifies for Yellow Book CPE based on your unique audited entity. YELLOW BOOK: Qualifies for Yellow Book CPE based on your unique audited entity.

2026/27 Annual Update for Accountants & Auditors (4 hours)

September 22, 2026 10:00am - 2:00pm PDT Online 4.00 Credits Member Price: $149

This comprehensive annual update brings together key accounting and auditing developments affecting accountants and auditors across industries. The course combines recent standard-setting activity issued by the Financial Accounting Standards Board with major audit and attestation updates from the AICPA, providing a well-rounded view of changes impacting financial reporting and engagement performance. Participants will begin with an overview of recently issued and upcoming Accounting Standards Updates (ASUs), including standards effective for December 31, 2026 year-ends for public companies, private entities, and not-for-profit organizations. The course also highlights issued ASUs with future effective dates and provides high-level insight into recent exposure drafts to support implementation planning. The course then shifts to auditing and attestation developments, including the next phase of quality management with a focus on monitoring and remediation requirements. Participants will also review recent and proposed standards affecting audit, attestation, and consulting engagements, including SSAE No. 24, SSARS No. 26, exposure drafts related to confirmations and fraud, and SAS No. 149 addressing group audits. Designed for preparers, auditors, and firm professionals, this course helps participants understand how recent accounting and auditing changes intersect-and what to watch for as standards and expectations continue to evolve. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Current Issues in Accounting and Auditing: An Annual Update (4 hours)

September 22, 2026 10:30am - 2:00pm PDT Online 4.00 Credits Member Price: $159

Designed for accounting, auditing, and attestation practitioners at all levels in public accounting and business and industry, this course provides a detailed review of the multitude of FASB and AICPA standards and reports issued over the past few years, including a discussion of the FASB's Stage 3 PIR report on ASC 606. It also provides an overview of recent PCAOB inspection report findings and SEC rulemaking activity. Through hands-on examples and illustrations, this course will help you apply the guidance in practice. We further discuss other important A&A practice matters to be aware of, including an update on the quality management standards and soon-to-be-effective requirements for engagement quality reviews.

Quality Management: Preparing for Peer Review (2 hours)

September 23, 2026 6:00am - 8:00am PDT Online 2.00 Credits Member Price: $89

With firms now operating under their newly designed and implemented systems of quality management, the next major question is often: What will peer reviewers be looking for? This webcast provides a practical look at how a firm's system of quality management may be viewed in the peer review process as the profession transitions into the first cycle of QM-informed reviews. This session is designed for firms, especially sole practitioners and small- and medium-sized firms, that want to better understand how their system may be evaluated and where they should focus their attention now. You'll explore likely areas of focus in an early QM-era review, including: Documentation, monitoring and remediation activities The identification and evaluation of findings and deficiencies How firms can distinguish between isolated issues and matters that may indicate a broader problem in the system The session will also discuss practical considerations for firms that are still refining their QM processes in real time. Because the first wave of reviews will naturally surface new questions and practice issues, this webcast is intentionally framed around current expectations, likely areas of focus, and practical readiness.

The New Quality Management Standards - What Everyone Needs to Know (2 hours)

September 23, 2026 7:00am - 8:48am PDT Online 2.00 Credits Member Price: $89

The AICPA issued the new Quality Management Standards as a part of its overall quality improvement initiative. This course will highlight the foundational principles within the new approach that everyone in the CPA firm should know.

Audit & Attest Quality Matters that Should be on Your Radar – Avoiding Common Deficiencies in SAS, SSARS and SSAE Engagements

September 23, 2026 7:00am - 2:37pm PDT Online 8.00 Credits Member Price: $250

Quality management is important. Every CPA firm that provides audit and other attest services must undergo a third-party quality control review. This session will provide you with the tips on how to avoid common quality control deficiencies in all services that are subject to peer review. YELLOW BOOK: Qualifies for Yellow Book CPE based on your unique audited entity.

What's Changing in A&A for Governmental Entities (2026/27) (4 hours)

September 23, 2026 8:00am - 12:00pm PDT Online 4.00 Credits Member Price: $149

This comprehensive course provides a timely update on key accounting and auditing developments affecting governmental entities, bringing together recent standard-setting, auditing, and compliance changes into a single, cohesive learning experience. Participants will begin with an update on major pronouncements issued by the Governmental Accounting Standards Board, including GASB Statements No. 103, 104, and 105, along with a high-level overview of active GASB exposure drafts and ongoing projects. Emphasis is placed on understanding how these changes affect governmental financial reporting, disclosures, and communication with stakeholders. The course then shifts to auditing developments, covering significant updates to the Yellow Book issued by the U.S. Government Accountability Office, including changes related to quality management, effective dates, and recent updates to the Green Book. Participants will also gain insight into the GAO's implementation delay and its implications for audit planning. Finally, the course addresses recent changes affecting Single Audits, including the 2024 Uniform Guidance overhaul, updates to Appendix B of the AICPA GAS/Single Audit Guide, recent Office of Management and Budget (OMB) memoranda, and reporting changes related to SAM.gov. Designed for auditors, preparers, and financial leaders working with governmental entities, this course helps participants understand how recent accounting and auditing changes intersect-and what to watch for as expectations continue to evolve. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Annual Accounting and Auditing Update

September 24, 2026 8:30am - 4:30pm PDT Online 8.00 Credits Member Price: $299

Designed as an all-you-need-to-know update for accounting, auditing, and attestation practitioners at all levels in public accounting and industry, this course provides a comprehensive review of recent standard-setting and rulemaking activities of the Financial Accounting Standards Board (FASB), American Institute of Certified Public Accountants (AICPA), Public Company Accounting Oversight Board (PCAOB), and Securities and Exchange Commission (SEC). On the financial accounting front, we will cover the FASB's Post-Implementation Review (PIR) report released in late 2025 for lease accounting under ASC 842 and discuss the best practices in applying the standard and identifying any ongoing issues practitioners are experiencing with applying the standard. We will also discuss the more than a dozen ASUs the FASB has issued since the beginning of 2024 and into 2026 covering government grants, derivatives and financial instruments, practical expedients for credit losses under ASC 326, and expense disaggregation on the income statement. Our focus on AICPA standards includes a detailed discussion of revamped AICPA quality management standards. The AICPA updated and modernized the standards by issuing Statement on Quality Management Standards 1, 2, and 3 (SQMS 1, SQMS 2, and SQMS 3,

respectively), SSARS No. 26, and SAS 146, Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards (SAS 146). These standards, now effective as of December 15, 2025, modernize quality management standards to reflect an increased focus on risk assessment, technology use, and the presence of outside experts on engagements. We will also discuss AICPA's proposed SAS, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements, intended to supersede AU-C section 240. We will also cover new rules impacting public company audits and present case studies on recent fraudulent accounting stories and best practices for detecting and preventing such frauds. In summary, the course is your go-to source for all things A&A and will prepare you for your upcoming engagements throughout the rest of the year.

2026/27 Yellow Book Update (1 hour)

September 24, 2026 11:00am - 12:00pm PDT Online 1.00 Credits $ Member Price: $55

Stay current on key developments affecting governmental audits with this focused update on the 2024 revision of the Yellow Book. This course highlights significant changes related to quality management and updates affecting key audit roles, with an emphasis on how these revisions impact audit planning and execution. The course also addresses the GAO's implementation delay and its implications for 2026 audit planning. Participants will gain context around recent leadership changes at the U.S. Government Accountability Office and what those transitions may signal for future guidance and oversight priorities. In addition, the course includes an overview of recent updates to the Green Book, helping auditors understand changes to internal control guidance that may affect governmental entities and Single Audit engagements. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event. YELLOW BOOK: Qualifies for Yellow Book CPE based on your unique audited entity.

Surgent's Compilations, Reviews, and Preparations: Engagement Performance and Annual Update

September 26, 2026 6:00am - 2:00pm PDT Online 8.00 Credits $ Member Price: $299

Specifically designed for preparation, compilation, and review practitioners, this course will provide you with a comprehensive review and hands-on application for performing financial statement preparation, compilation, and review engagements. You will learn the ins and outs of applying SSARS No. 21, Clarification and Recodification, as well as the additional guidance related to SSARS engagements through the issuance of SSARS Nos. 22-26 by the ARSC. In addition to SSARS 26, the entire suite of quality management standards is discussed. However, knowing the standards is not enough. You need to be able to effectively apply them. To support this, the course will review recent peer review feedback on SSARS engagements, providing insights on how to successfully apply this guidance. Not only will this course bring you up to date on SSARS requirements and guidance, but more importantly, it will provide you with practical examples and illustrations to help you effectively and efficiently perform these types of engagements. This course is intended to be your go-to reference for training your staff and managing your SSARS No. 21-26 services in compliance with professional, ethical, and technical requirements.

Comprehensive Audit & SSARS Update (4 hours)

September 26, 2026 7:00am - 11:00am PDT Online 4.00 Credits Member Price: $149

This course covers recently issued standards from the AICPA Auditing Standards Board and AICPA Accounting and Review Services Committee including the new Quality Management Standards. The session will highlight projects in progress at the Public Company Accounting Oversight Board, and International Auditing and Assurance Standards Board. The course will also recap recent changes and present common peer review findings and best practices to improve practice quality. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Update on Recent AICPA Standard Setting: Staying Current in a Changing Environment (4 hours)

September 28, 2026 6:00am - 9:30am PDT Online 4.00 Credits Member Price: $159

The AICPA continues to reshape the auditing profession through an unprecedented pace of standard setting, with increased emphasis on technology, professional skepticism, risk assessment, and engagement quality. Since 2019, numerous new and revised auditing standards have significantly changed how audits are planned, performed, and evaluated. This course provides an update on recent AICPA standard setting activities, including SASs 142 through 149. It also addresses the AICPA's quality management standards, which replace traditional quality control requirements with a risk based approach to managing quality at both the firm and engagement levels. In addition, the program highlights emerging developments in fraud related auditing guidance, including the AICPA's proposed fraud standard currently in exposure draft form. Designed for accounting and auditing practitioners at all levels, this course helps participants stay current on key changes affecting audit performance, documentation, and engagement quality in a rapidly evolving professional environment.

2024 Revision to Government Auditing Standards Impact (4 hours)

September 28, 2026 11:00am - 3:00pm PDT Online 4.00 Credits Member Price: $149

This course will provide an update of Government Auditing Standards as a result of the GAO's issuance of the 2024 Revision to Government Auditing Standards. The course will focus on the Revisions impact on financial statement audits. The course will also focus on the impact of Quality Management Standards as well as clarify as to when the concept of reporting key audit matters might apply for financial audits. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Annual Accounting and Auditing Update

September 29, 2026 6:00am - 2:00pm PDT Online 8.00 Credits Member Price: $299

Designed as an all-you-need-to-know update for accounting, auditing, and attestation practitioners at all levels in public accounting and industry, this course provides a comprehensive review of recent standard-setting and rulemaking activities of the Financial Accounting Standards Board (FASB), American Institute of Certified Public Accountants (AICPA), Public Company Accounting Oversight Board (PCAOB), and Securities and Exchange Commission (SEC). On the financial accounting front, we will cover the FASB's Post-Implementation Review (PIR)

report released in late 2025 for lease accounting under ASC 842 and discuss the best practices in applying the standard and identifying any ongoing issues practitioners are experiencing with applying the standard. We will also discuss the more than a dozen ASUs the FASB has issued since the beginning of 2024 and into 2026 covering government grants, derivatives and financial instruments, practical expedients for credit losses under ASC 326, and expense disaggregation on the income statement. Our focus on AICPA standards includes a detailed discussion of revamped AICPA quality management standards. The AICPA updated and modernized the standards by issuing Statement on Quality Management Standards 1, 2, and 3 (SQMS 1, SQMS 2, and SQMS 3, respectively), SSARS No. 26, and SAS 146, Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards (SAS 146). These standards, now effective as of December 15, 2025, modernize quality management standards to reflect an increased focus on risk assessment, technology use, and the presence of outside experts on engagements. We will also discuss AICPA's proposed SAS, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements, intended to supersede AU-C section 240. We will also cover new rules impacting public company audits and present case studies on recent fraudulent accounting stories and best practices for detecting and preventing such frauds. In summary, the course is your go-to source for all things A&A and will prepare you for your upcoming engagements throughout the rest of the year.

2026/27 Yellow Book Update (1 hour)

September 29, 2026 9:00am - 10:00am PDT Online 1.00 Credits $ Member Price: $55

Stay current on key developments affecting governmental audits with this focused update on the 2024 revision of the Yellow Book. This course highlights significant changes related to quality management and updates affecting key audit roles, with an emphasis on how these revisions impact audit planning and execution. The course also addresses the GAO's implementation delay and its implications for 2026 audit planning. Participants will gain context around recent leadership changes at the U.S. Government Accountability Office and what those transitions may signal for future guidance and oversight priorities. In addition, the course includes an overview of recent updates to the Green Book, helping auditors understand changes to internal control guidance that may affect governmental entities and Single Audit engagements. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event. YELLOW BOOK: Qualifies for Yellow Book CPE based on your unique audited entity.

ACPEN Signature 2026: Financial Statement Preparation: Compilation and Review Update

September 30, 2026 7:00am - 3:00pm PDT Online 8.00 Credits $ Member Price: $250

This ACPEN Signature course is designed to assist CPAs who perform financial statement preparation, compilation, or review engagements. Our panelists will provide an in-depth analysis of the SSARS and will provide practice tips that will assist you in performing profitable standard-compliant engagements. The program also includes an ethics update, discussion of new Quality Management standards, and insights into emerging accounting and review hot topics impacting practitioners.

2026/27 Annual Update for Not-for-Profit Accountants & Audit (4 hours)

October 1, 2026 10:00am - 2:00pm PDT Online 4.00 Credits Member Price: $149

This comprehensive annual update brings together key accounting, auditing, and compliance developments affecting not-for-profit organizations. The course integrates recent standard-setting activity, audit and attestation updates, and Single Audit developments to provide a practical view of changes impacting nonprofit financial reporting and oversight. Participants will begin with an overview of accounting developments affecting not-for-profit organizations, including recently issued Accounting Standards Updates (ASUs) from the Financial Accounting Standards Board and an introduction to the International Non-Profit Accounting Standard (INPAS). Emphasis is placed on understanding the purpose and structure of INPAS and how it compares conceptually to U.S. GAAP requirements for NFPs. The course then shifts to auditing and attestation developments from the AICPA, including the next phase of quality management with a focus on monitoring and remediation responsibilities. Participants will also review recent and upcoming standards affecting audit, attestation, and consulting engagements, including updates related to SSAEs, SSARSs, exposure drafts on confirmations and fraud, and changes affecting group audits. Finally, the course addresses recent developments impacting Single Audits for not-for-profit organizations receiving federal funding. Topics include the 2024 Uniform Guidance overhaul, updates to Appendix B of the AICPA GAS/Single Audit Guide, recent guidance issued through the Office of Management and Budget (OMB), and reporting changes related to SAM.gov. Designed for nonprofit preparers, auditors, and financial leaders, this course helps participants understand how recent accounting and auditing changes intersect-and what to monitor as requirements continue to evolve. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Compilations, Reviews, and Preparations: Engagement Performance and Annual Update

October 2, 2026 6:00am - 2:00pm PDT Online 8.00 Credits Member Price: $299

Specifically designed for preparation, compilation, and review practitioners, this course will provide you with a comprehensive review and hands-on application for performing financial statement preparation, compilation, and review engagements. You will learn the ins and outs of applying SSARS No. 21, Clarification and Recodification, as well as the additional guidance related to SSARS engagements through the issuance of SSARS Nos. 22-26 by the ARSC. In addition to SSARS 26, the entire suite of quality management standards is discussed. However, knowing the standards is not enough. You need to be able to effectively apply them. To support this, the course will review recent peer review feedback on SSARS engagements, providing insights on how to successfully apply this guidance. Not only will this course bring you up to date on SSARS requirements and guidance, but more importantly, it will provide you with practical examples and illustrations to help you effectively and efficiently perform these types of engagements. This course is intended to be your go-to reference for training your staff and managing your SSARS No. 21-26 services in compliance with professional, ethical, and technical requirements.

Surgent's Annual Accounting and Auditing Update

October 5, 2026 6:00am - 2:00pm PDT Online 8.00 Credits Member Price: $299

Designed as an all-you-need-to-know update for accounting, auditing, and attestation practitioners at all levels in public accounting and industry, this course provides a comprehensive review of recent standard-setting and rulemaking activities of the Financial Accounting Standards Board (FASB), American Institute of Certified Public Accountants (AICPA), Public Company Accounting Oversight Board (PCAOB), and Securities and Exchange Commission (SEC). On the financial accounting front, we will cover the FASB's Post-Implementation Review (PIR) report released in late 2025 for lease accounting under ASC 842 and discuss the best practices in applying the standard and identifying any ongoing issues practitioners are experiencing with applying the standard. We will also discuss the more than a dozen ASUs the FASB has issued since the beginning of 2024 and into 2026 covering government grants, derivatives and financial instruments, practical expedients for credit losses under ASC 326, and expense disaggregation on the income statement. Our focus on AICPA standards includes a detailed discussion of revamped AICPA quality management standards. The AICPA updated and modernized the standards by issuing Statement on Quality Management Standards 1, 2, and 3 (SQMS 1, SQMS 2, and SQMS 3, respectively), SSARS No. 26, and SAS 146, Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards (SAS 146). These standards, now effective as of December 15, 2025, modernize quality management standards to reflect an increased focus on risk assessment, technology use, and the presence of outside experts on engagements. We will also discuss AICPA's proposed SAS, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements, intended to supersede AU-C section 240. We will also cover new rules impacting public company audits and present case studies on recent fraudulent accounting stories and best practices for detecting and preventing such frauds. In summary, the course is your go-to source for all things A&A and will prepare you for your upcoming engagements throughout the rest of the year.

2026/27 Not-for-Profit Accounting & Auditing Update (4 hours)

October 5, 2026 7:00am - 11:00am PDT Online 4.00 Credits Member Price: $149

This comprehensive annual update brings together key accounting, auditing, and compliance developments affecting not-for-profit organizations. The course integrates recent standard-setting activity, audit and attestation updates, and Single Audit developments to provide a practical view of changes impacting nonprofit financial reporting and oversight. Participants will begin with an overview of accounting developments affecting not-for-profit organizations, including recently issued Accounting Standards Updates (ASUs) from the Financial Accounting Standards Board and an introduction to the International Non-Profit Accounting Standard (INPAS). Emphasis is placed on understanding the purpose and structure of INPAS and how it compares conceptually to U.S. GAAP requirements for NFPs. The course then shifts to auditing and attestation developments from the AICPA, including the next phase of quality management with a focus on monitoring and remediation responsibilities. Participants will also review recent and upcoming standards affecting audit, attestation, and consulting engagements, including updates related to SSAEs, SSARSs, exposure drafts on confirmations and fraud, and changes affecting group audits. YELLOW BOOK: Qualifies for Yellow Book CPE based on your unique audited entity.

How to Develop Your System of Quality Management Using the AICPA Practice Aids (3 hours)

October 5, 2026 1:00pm - 4:00pm PDT Online 3.00 Credits Member Price: $109

This course provides an overview of the Quality Management standards and the requirements under SQMS 1. The AICPA requires CPA firms with accounting and auditing practices to implement a system of quality management, including firms performing preparation and compilation engagements. While the objective is to improve quality within the profession, implementation may seem overwhelming. To assist, the AICPA has developed practice aids to guide firms through the development and documentation process. In this webcast, Jeff walks through where to find the practice aids, how to use them, required documentation, use of the risk assessment template, and development of final documentation. Practical guidance is provided throughout to simplify implementation.

Practical Accounting Update 26-27 (4 hours)

October 6, 2026 8:00am - 11:30am PDT Online 4.00 Credits $ Member Price: $175

In this dynamic course, we'll delve into essential updates and equip you with the practical knowledge to navigate the latest changes in the field. Need insights on how the shift from the Statements on Quality Control Standards (SQCSs) to the Statement on Quality Management Standards (SQMSs) will affect your practice" We have you covered. Questions about cybersecurity requirements for CPAs" Arm yourself with practical strategies to protect your clients and firm in an increasingly digital world. From the newest accounting rules to mastering new audit standards, we'll explore the newest developments to help you navigate the changes.

What's Going on at the AICPA (2026/27) (2 hours)

October 6, 2026 1:00pm - 3:00pm PDT Online 2.00 Credits $ Member Price: $89

Stay current on key developments affecting audit and attestation engagements with this comprehensive update on what's happening at the AICPA. This course begins with the next phase of quality management, with a particular focus on firms' monitoring and remediation responsibilities and what those requirements mean in practice. Participants will also review recent and upcoming standards impacting audit, attestation, and consulting engagements, including SSAE No. 24 and SSARS No. 26, along with high-impact exposure drafts related to confirmations and fraud. The course concludes with an overview of SAS No. 149 and its implications for group audits. Designed as a timely update for practitioners, this course helps participants understand how recent and proposed changes may affect engagement planning, execution, and compliance in the years ahead.

Surgent's Compilations, Reviews, and Preparations: Engagement Performance and Annual Update

October 7, 2026 8:30am - 4:30pm PDT Online 8.00 Credits $ Member Price: $299

Specifically designed for preparation, compilation, and review practitioners, this course will provide you with a comprehensive review and hands-on application for performing financial statement preparation, compilation, and review engagements. You will learn the ins and outs of applying SSARS No. 21, Clarification and Recodification, as well as the additional guidance related to SSARS engagements through the issuance of SSARS Nos. 22-26 by the ARSC. In addition to SSARS 26, the entire suite of quality management standards is discussed. However, knowing the standards is not enough. You need to be able to effectively apply them. To support this, the course will review recent peer review feedback on SSARS engagements, providing insights on how to successfully apply this

guidance. Not only will this course bring you up to date on SSARS requirements and guidance, but more importantly, it will provide you with practical examples and illustrations to help you effectively and efficiently perform these types of engagements. This course is intended to be your go-to reference for training your staff and managing your SSARS No. 21-26 services in compliance with professional, ethical, and technical requirements.

2026/27 Annual Update for Accountants & Auditors (4 hours)

October 7, 2026 10:00am - 2:00pm PDT Online 4.00 Credits Member Price: $149

This comprehensive annual update brings together key accounting and auditing developments affecting accountants and auditors across industries. The course combines recent standard-setting activity issued by the Financial Accounting Standards Board with major audit and attestation updates from the AICPA, providing a well-rounded view of changes impacting financial reporting and engagement performance. Participants will begin with an overview of recently issued and upcoming Accounting Standards Updates (ASUs), including standards effective for December 31, 2026 year-ends for public companies, private entities, and not-for-profit organizations. The course also highlights issued ASUs with future effective dates and provides high-level insight into recent exposure drafts to support implementation planning. The course then shifts to auditing and attestation developments, including the next phase of quality management with a focus on monitoring and remediation requirements. Participants will also review recent and proposed standards affecting audit, attestation, and consulting engagements, including SSAE No. 24, SSARS No. 26, exposure drafts related to confirmations and fraud, and SAS No. 149 addressing group audits. Designed for preparers, auditors, and firm professionals, this course helps participants understand how recent accounting and auditing changes intersect-and what to watch for as standards and expectations continue to evolve. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Comprehensive Audit & SSARS Update (4 hours)

October 9, 2026 7:00am - 11:00am PDT Online 4.00 Credits Member Price: $149

This course covers recently issued standards from the AICPA Auditing Standards Board and AICPA Accounting and Review Services Committee including the new Quality Management Standards. The session will highlight projects in progress at the Public Company Accounting Oversight Board, and International Auditing and Assurance Standards Board. The course will also recap recent changes and present common peer review findings and best practices to improve practice quality. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

2026/27 Yellow Book Update (1 hour)

October 10, 2026 6:00am - 7:00am PDT Online 1.00 Credits Member Price: $55

Stay current on key developments affecting governmental audits with this focused update on the 2024 revision of the Yellow Book. This course highlights significant changes related to quality management and updates affecting key audit roles, with an emphasis on how these revisions impact audit planning and execution. The course also addresses the GAO's implementation delay and its implications for 2026 audit planning. Participants will gain context around recent leadership changes at the U.S. Government Accountability Office and what those transitions

may signal for future guidance and oversight priorities. In addition, the course includes an overview of recent updates to the Green Book, helping auditors understand changes to internal control guidance that may affect governmental entities and Single Audit engagements. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event. YELLOW BOOK: Qualifies for Yellow Book CPE based on your unique audited entity.

Surgent's Annual Accounting and Auditing Update

October 10, 2026 6:00am - 2:00pm PDT Online 8.00 Credits $ Member Price: $299

Designed as an all-you-need-to-know update for accounting, auditing, and attestation practitioners at all levels in public accounting and industry, this course provides a comprehensive review of recent standard-setting and rulemaking activities of the Financial Accounting Standards Board (FASB), American Institute of Certified Public Accountants (AICPA), Public Company Accounting Oversight Board (PCAOB), and Securities and Exchange Commission (SEC). On the financial accounting front, we will cover the FASB's Post-Implementation Review (PIR) report released in late 2025 for lease accounting under ASC 842 and discuss the best practices in applying the standard and identifying any ongoing issues practitioners are experiencing with applying the standard. We will also discuss the more than a dozen ASUs the FASB has issued since the beginning of 2024 and into 2026 covering government grants, derivatives and financial instruments, practical expedients for credit losses under ASC 326, and expense disaggregation on the income statement. Our focus on AICPA standards includes a detailed discussion of revamped AICPA quality management standards. The AICPA updated and modernized the standards by issuing Statement on Quality Management Standards 1, 2, and 3 (SQMS 1, SQMS 2, and SQMS 3, respectively), SSARS No. 26, and SAS 146, Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards (SAS 146). These standards, now effective as of December 15, 2025, modernize quality management standards to reflect an increased focus on risk assessment, technology use, and the presence of outside experts on engagements. We will also discuss AICPA's proposed SAS, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements, intended to supersede AU-C section 240. We will also cover new rules impacting public company audits and present case studies on recent fraudulent accounting stories and best practices for detecting and preventing such frauds. In summary, the course is your go-to source for all things A&A and will prepare you for your upcoming engagements throughout the rest of the year.

2024 Revision to Government Auditing Standards Impact (4 hours)

October 12, 2026 10:00am - 2:00pm PDT Online 4.00 Credits $ Member Price: $149

This course will provide an update of Government Auditing Standards as a result of the GAO's issuance of the 2024 Revision to Government Auditing Standards. The course will focus on the Revisions impact on financial statement audits. The course will also focus on the impact of Quality Management Standards as well as clarify as to when the concept of reporting key audit matters might apply for financial audits. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Annual Accounting and Auditing Update

October 13, 2026 6:00am - 2:00pm PDT Online 8.00 Credits $ Member Price: $299

Designed as an all-you-need-to-know update for accounting, auditing, and attestation practitioners at all levels in public accounting and industry, this course provides a comprehensive review of recent standard-setting and rulemaking activities of the Financial Accounting Standards Board (FASB), American Institute of Certified Public Accountants (AICPA), Public Company Accounting Oversight Board (PCAOB), and Securities and Exchange Commission (SEC). On the financial accounting front, we will cover the FASB's Post-Implementation Review (PIR) report released in late 2025 for lease accounting under ASC 842 and discuss the best practices in applying the standard and identifying any ongoing issues practitioners are experiencing with applying the standard. We will also discuss the more than a dozen ASUs the FASB has issued since the beginning of 2024 and into 2026 covering government grants, derivatives and financial instruments, practical expedients for credit losses under ASC 326, and expense disaggregation on the income statement. Our focus on AICPA standards includes a detailed discussion of revamped AICPA quality management standards. The AICPA updated and modernized the standards by issuing Statement on Quality Management Standards 1, 2, and 3 (SQMS 1, SQMS 2, and SQMS 3, respectively), SSARS No. 26, and SAS 146, Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards (SAS 146). These standards, now effective as of December 15, 2025, modernize quality management standards to reflect an increased focus on risk assessment, technology use, and the presence of outside experts on engagements. We will also discuss AICPA's proposed SAS, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements, intended to supersede AU-C section 240. We will also cover new rules impacting public company audits and present case studies on recent fraudulent accounting stories and best practices for detecting and preventing such frauds. In summary, the course is your go-to source for all things A&A and will prepare you for your upcoming engagements throughout the rest of the year.

Surgent's Compilations, Reviews, and Preparations: Engagement Performance and Annual Update

October 13, 2026 6:00am - 2:00pm PDT Online 8.00 Credits $ Member Price: $299

Specifically designed for preparation, compilation, and review practitioners, this course will provide you with a comprehensive review and hands-on application for performing financial statement preparation, compilation, and review engagements. You will learn the ins and outs of applying SSARS No. 21, Clarification and Recodification, as well as the additional guidance related to SSARS engagements through the issuance of SSARS Nos. 22-26 by the ARSC. In addition to SSARS 26, the entire suite of quality management standards is discussed. However, knowing the standards is not enough. You need to be able to effectively apply them. To support this, the course will review recent peer review feedback on SSARS engagements, providing insights on how to successfully apply this guidance. Not only will this course bring you up to date on SSARS requirements and guidance, but more importantly, it will provide you with practical examples and illustrations to help you effectively and efficiently perform these types of engagements. This course is intended to be your go-to reference for training your staff and managing your SSARS No. 21-26 services in compliance with professional, ethical, and technical requirements.

What's Changing in A&A for Governmental Entities (2026/27) (4 hours)

October 14, 2026 10:00am - 2:00pm PDT Online 4.00 Credits $ Member Price: $149

This comprehensive course provides a timely update on key accounting and auditing developments affecting governmental entities, bringing together recent standard-setting, auditing, and compliance changes into a single, cohesive learning experience. Participants will begin with an update on major pronouncements issued by the Governmental Accounting Standards Board, including GASB Statements No. 103, 104, and 105, along with a high-level overview of active GASB exposure drafts and ongoing projects. Emphasis is placed on understanding how these changes affect governmental financial reporting, disclosures, and communication with stakeholders. The course then shifts to auditing developments, covering significant updates to the Yellow Book issued by the U.S. Government Accountability Office, including changes related to quality management, effective dates, and recent updates to the Green Book. Participants will also gain insight into the GAO's implementation delay and its implications for audit planning. Finally, the course addresses recent changes affecting Single Audits, including the 2024 Uniform Guidance overhaul, updates to Appendix B of the AICPA GAS/Single Audit Guide, recent Office of Management and Budget (OMB) memoranda, and reporting changes related to SAM.gov. Designed for auditors, preparers, and financial leaders working with governmental entities, this course helps participants understand how recent accounting and auditing changes intersect-and what to watch for as expectations continue to evolve. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

2026/27 Yellow Book Update (1 hour)

October 14, 2026 11:00am - 12:00pm PDT Online 1.00 Credits $ Member Price: $55

Stay current on key developments affecting governmental audits with this focused update on the 2024 revision of the Yellow Book. This course highlights significant changes related to quality management and updates affecting key audit roles, with an emphasis on how these revisions impact audit planning and execution. The course also addresses the GAO's implementation delay and its implications for 2026 audit planning. Participants will gain context around recent leadership changes at the U.S. Government Accountability Office and what those transitions may signal for future guidance and oversight priorities. In addition, the course includes an overview of recent updates to the Green Book, helping auditors understand changes to internal control guidance that may affect governmental entities and Single Audit engagements. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event. YELLOW BOOK: Qualifies for Yellow Book CPE based on your unique audited entity.

Quality Management: Performing a Root Cause Analysis (2 hours)

October 15, 2026 12:00pm - 2:00pm PDT Online 2.00 Credits $ Member Price: $89

Root cause analysis is a powerful tool for understanding why quality issues arise, and for preventing them from recurring. This webcast examines the principles and objectives of a root cause analysis and how it aligns with SQMS No. 1's focus on continual improvement. Learn practical approaches for: Identifying underlying causes of findings and deficiencies Evaluating contributing factors Implementing meaningful corrective actions We'll also explore how this process can help firms of all sizes to: Enhance audit quality Strengthen remediation activities Foster a culture of proactive problem-solving

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Surgent's Avoiding Deficiencies in Peer Reviews: Focus on Engagement Quality (4 hours)

October 16, 2026 10:00am - 1:30pm PDT Online 4.00 Credits Member Price: $159

With the AICPA's heightened focus on enhancing audit quality, increased oversight of the peer review process and the auditor's overall responsibility to provide high quality services, the focus on compliance with professional standards has never been greater. Add to that the requirement to implement the revised risk assessment standards (SAS 145) and it's easy to see why it's more important than ever to ensure that auditors have a good understanding of the requirements and comply with documentation standards. Recent peer reviews have indicated that auditors are often failing to perform and/or document certain critical components of an audit such as the auditor's assessment of risk and linking the results of the assessment to substantive procedures performed. In addition, auditors are not adequately documenting their consideration of fraud, expectations in analytical procedures and the appropriate level of work needed to understand an entity's internal control. Firms were required to implement the AICPA's Revised Quality Management Standards by December 15, 2025. And the firm's evaluation of the System of Quality Management is required within one year after that. This is not just a matter of tweaking the firm's existing QM document, the standard requires a risk assessment process to identify risk and there are new quality objectives that are specified in SQMS 1-3. The AICPA further issued a SAS, SSARS and SSAE that set forth requirements for quality at the engagement level. The objective of the course is to provide the insights necessary to help auditors and accountants improve not just the quality of their work but also the perception of the accounting profession as a whole. We will focus on the most significant items resulting in deficiencies identified in the peer review process. We will also discuss the applicable audit standards, documentation requirements, and best practices. We will address the new QM standards.

Surgent's Compilations, Reviews, and Preparations: Engagement Performance and Annual Update

October 17, 2026 6:00am - 2:00pm PDT Online 8.00 Credits Member Price: $299

Specifically designed for preparation, compilation, and review practitioners, this course will provide you with a comprehensive review and hands-on application for performing financial statement preparation, compilation, and review engagements. You will learn the ins and outs of applying SSARS No. 21, Clarification and Recodification, as well as the additional guidance related to SSARS engagements through the issuance of SSARS Nos. 22-26 by the ARSC. In addition to SSARS 26, the entire suite of quality management standards is discussed. However, knowing the standards is not enough. You need to be able to effectively apply them. To support this, the course will review recent peer review feedback on SSARS engagements, providing insights on how to successfully apply this guidance. Not only will this course bring you up to date on SSARS requirements and guidance, but more importantly, it will provide you with practical examples and illustrations to help you effectively and efficiently perform these types of engagements. This course is intended to be your go-to reference for training your staff and managing your SSARS No. 21-26 services in compliance with professional, ethical, and technical requirements.

2026/27 Annual Update for Accountants & Auditors (4 hours)

October 19, 2026 7:00am - 11:00am PDT Online 4.00 Credits Member Price: $149

This comprehensive annual update brings together key accounting and auditing developments affecting accountants and auditors across industries. The course combines recent standard-setting activity issued by the Financial Accounting Standards Board with major audit and attestation updates from the AICPA, providing a well-rounded view of changes impacting financial reporting and engagement performance. Participants will begin with an overview of recently issued and upcoming Accounting Standards Updates (ASUs), including standards effective for December 31, 2026 year-ends for public companies, private entities, and not-for-profit organizations. The course also highlights issued ASUs with future effective dates and provides high-level insight into recent exposure drafts to support implementation planning. The course then shifts to auditing and attestation developments, including the next phase of quality management with a focus on monitoring and remediation requirements. Participants will also review recent and proposed standards affecting audit, attestation, and consulting engagements, including SSAE No. 24, SSARS No. 26, exposure drafts related to confirmations and fraud, and SAS No. 149 addressing group audits. Designed for preparers, auditors, and firm professionals, this course helps participants understand how recent accounting and auditing changes intersect-and what to watch for as standards and expectations continue to evolve. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Quality Management: Preparing for Peer Review (2 hours)

October 19, 2026 10:00am - 12:00pm PDT Online 2.00 Credits Member Price: $89

With firms now operating under their newly designed and implemented systems of quality management, the next major question is often: What will peer reviewers be looking for? This webcast provides a practical look at how a firm's system of quality management may be viewed in the peer review process as the profession transitions into the first cycle of QM-informed reviews. This session is designed for firms, especially sole practitioners and small- and medium-sized firms, that want to better understand how their system may be evaluated and where they should focus their attention now. You'll explore likely areas of focus in an early QM-era review, including: Documentation, monitoring and remediation activities The identification and evaluation of findings and deficiencies How firms can distinguish between isolated issues and matters that may indicate a broader problem in the system The session will also discuss practical considerations for firms that are still refining their QM processes in real time. Because the first wave of reviews will naturally surface new questions and practice issues, this webcast is intentionally framed around current expectations, likely areas of focus, and practical readiness.

Surgent's Current Issues in Accounting and Auditing: An Annual Update (4 hours)

October 19, 2026 10:30am - 2:00pm PDT Online 4.00 Credits Member Price: $159

Designed for accounting, auditing, and attestation practitioners at all levels in public accounting and business and industry, this course provides a detailed review of the multitude of FASB and AICPA standards and reports issued over the past few years, including a discussion of the FASB's Stage 3 PIR report on ASC 606. It also provides an overview of recent PCAOB inspection report findings and SEC rulemaking activity. Through hands-on examples and illustrations, this course will help you apply the guidance in practice. We further discuss other important A&A practice matters to be aware of, including an update on the quality management standards and soon-to-be-

effective requirements for engagement quality reviews.

The Essential Auditing Update with Renee Rampulla (4 hours)

October 20, 2026 11:00am - 2:39pm PDT Online 4.00 Credits Member Price: $149

This course is essential and designed to keep you informed of proposed and current authoritative guidance issued by the American Institute of Certified Public Accountants (AICPA). Learn about proposed and final auditing and attestation standards addressing group audits, fraud, and sustainability. Understand the eight quality management components, hear about frequent peer review matters and so much more.

Auditing, Assurance, and Ethics Update for Governments and Not-for-Profits (2.5 hours)

October 21, 2026 6:00am - 8:30am PDT Online 2.50 Credits Member Price: $99

Navigating auditing changes for governments and not-for-profitChange can be difficult if you do not have the information necessary to implement the new guidance. Designed for auditors and preparers of NFP and government financial statements, this course will help you keep abreast of recent changes applicable to your work. Topics covered include: Auditing Standards Board updates Quality management standards Ethics updates Changes to Uniform Guidance

2026/27 Annual Update for Not-for-Profit Accountants & Audit (4 hours)

October 21, 2026 10:30am - 2:30pm PDT Online 4.00 Credits Member Price: $149

This comprehensive annual update brings together key accounting, auditing, and compliance developments affecting not-for-profit organizations. The course integrates recent standard-setting activity, audit and attestation updates, and Single Audit developments to provide a practical view of changes impacting nonprofit financial reporting and oversight. Participants will begin with an overview of accounting developments affecting not-for-profit organizations, including recently issued Accounting Standards Updates (ASUs) from the Financial Accounting Standards Board and an introduction to the International Non-Profit Accounting Standard (INPAS). Emphasis is placed on understanding the purpose and structure of INPAS and how it compares conceptually to U.S. GAAP requirements for NFPs. The course then shifts to auditing and attestation developments from the AICPA, including the next phase of quality management with a focus on monitoring and remediation responsibilities. Participants will also review recent and upcoming standards affecting audit, attestation, and consulting engagements, including updates related to SSAEs, SSARSs, exposure drafts on confirmations and fraud, and changes affecting group audits. Finally, the course addresses recent developments impacting Single Audits for not-for-profit organizations receiving federal funding. Topics include the 2024 Uniform Guidance overhaul, updates to Appendix B of the AICPA GAS/Single Audit Guide, recent guidance issued through the Office of Management and Budget (OMB), and reporting changes related to SAM.gov. Designed for nonprofit preparers, auditors, and financial leaders, this course helps participants understand how recent accounting and auditing changes intersect-and what to monitor as

requirements continue to evolve. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

2026/27 Governmental Auditing Update: Yellow Book & Uniform Guidance (2 hours)

October 21, 2026 11:00am - 1:00pm PDT Online 2.00 Credits Member Price: $89

This comprehensive course provides a focused update on key auditing developments affecting governmental and Single Audit engagements. The course integrates recent changes to the Yellow Book issued by the U.S. Government Accountability Office with major updates to Uniform Guidance and related Single Audit requirements. Participants will begin with an overview of significant revisions to the 2024 Yellow Book, including changes related to quality management, key audit roles, and effective dates. The course also addresses the GAO's implementation delay and its implications for audit planning, along with recent updates to the Green Book that may affect internal control considerations for governmental entities and Single Audits. The course then shifts to recent developments affecting Single Audits, including the 2024 Uniform Guidance overhaul, updates to Appendix B of the AICPA GAS/Single Audit Guide, and guidance issued through the Office of Management and Budget (OMB). Reporting-related changes, including the transition to SAM.gov-based reporting, are also discussed. Designed for auditors working with governmental entities and federal awards, this course helps participants understand how recent auditing and compliance changes intersect-and what to monitor as expectations continue to evolve. YELLOW BOOK: Qualifies for Yellow Book CPE based on your unique audited entity. YELLOW BOOK: Qualifies for Yellow Book CPE based on your unique audited entity.

Comprehensive Audit & SSARS Update (4 hours)

October 22, 2026 6:30am - 10:30am PDT Online 4.00 Credits Member Price: $149

This course covers recently issued standards from the AICPA Auditing Standards Board and AICPA Accounting and Review Services Committee including the new Quality Management Standards. The session will highlight projects in progress at the Public Company Accounting Oversight Board, and International Auditing and Assurance Standards Board. The course will also recap recent changes and present common peer review findings and best practices to improve practice quality. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Annual Accounting and Auditing Update

October 22, 2026 8:30am - 4:30pm PDT Online 8.00 Credits Member Price: $299

Designed as an all-you-need-to-know update for accounting, auditing, and attestation practitioners at all levels in public accounting and industry, this course provides a comprehensive review of recent standard-setting and rulemaking activities of the Financial Accounting Standards Board (FASB), American Institute of Certified Public Accountants (AICPA), Public Company Accounting Oversight Board (PCAOB), and Securities and Exchange Commission (SEC). On the financial accounting front, we will cover the FASB's Post-Implementation Review (PIR) report released in late 2025 for lease accounting under ASC 842 and discuss the best practices in applying the

standard and identifying any ongoing issues practitioners are experiencing with applying the standard. We will also discuss the more than a dozen ASUs the FASB has issued since the beginning of 2024 and into 2026 covering government grants, derivatives and financial instruments, practical expedients for credit losses under ASC 326, and expense disaggregation on the income statement. Our focus on AICPA standards includes a detailed discussion of revamped AICPA quality management standards. The AICPA updated and modernized the standards by issuing Statement on Quality Management Standards 1, 2, and 3 (SQMS 1, SQMS 2, and SQMS 3, respectively), SSARS No. 26, and SAS 146, Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards (SAS 146). These standards, now effective as of December 15, 2025, modernize quality management standards to reflect an increased focus on risk assessment, technology use, and the presence of outside experts on engagements. We will also discuss AICPA's proposed SAS, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements, intended to supersede AU-C section 240. We will also cover new rules impacting public company audits and present case studies on recent fraudulent accounting stories and best practices for detecting and preventing such frauds. In summary, the course is your go-to source for all things A&A and will prepare you for your upcoming engagements throughout the rest of the year.

Quality Management: Engagement Quality Reviews (2 hours)

October 22, 2026 12:00pm - 2:00pm PDT Online 2.00 Credits $ Member Price: $89

SQMS No. 2, Engagement Quality Reviews, sets out requirements and guidance for firms to conduct an engagement quality (EQ) review. The standard also addresses the qualifications, eligibility, responsibilities, and appointment of an EQ reviewer.The predecessor standard, SQCS No. 8, combined quality control policies with the engagement quality control review. SQMS No. 2 was issued separately to highlight the importance of the EQ review within a firm's system of quality management.SQMS No. 2 formalizes and strengthens the review process through clarified guidance and enhanced documentation requirements. It also distinguishes the responsibilities of the firm from those of the EQR reviewer, ensuring greater accountability and transparency.

2026/27 Yellow Book Update (1 hour)

October 22, 2026 2:00pm - 3:00pm PDT Online 1.00 Credits $ Member Price: $55

Stay current on key developments affecting governmental audits with this focused update on the 2024 revision of the Yellow Book. This course highlights significant changes related to quality management and updates affecting key audit roles, with an emphasis on how these revisions impact audit planning and execution. The course also addresses the GAO's implementation delay and its implications for 2026 audit planning. Participants will gain context around recent leadership changes at the U.S. Government Accountability Office and what those transitions may signal for future guidance and oversight priorities. In addition, the course includes an overview of recent updates to the Green Book, helping auditors understand changes to internal control guidance that may affect governmental entities and Single Audit engagements. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event. YELLOW BOOK: Qualifies for Yellow Book CPE based on your unique audited entity.

Surgent's Current Issues in Accounting and Auditing: An Annual Update (4 hours)

October 24, 2026 6:00am - 9:30am PDT Online 4.00 Credits Member Price: $159

Designed for accounting, auditing, and attestation practitioners at all levels in public accounting and business and industry, this course provides a detailed review of the multitude of FASB and AICPA standards and reports issued over the past few years, including a discussion of the FASB's Stage 3 PIR report on ASC 606. It also provides an overview of recent PCAOB inspection report findings and SEC rulemaking activity. Through hands-on examples and illustrations, this course will help you apply the guidance in practice. We further discuss other important A&A practice matters to be aware of, including an update on the quality management standards and soon-to-be-effective requirements for engagement quality reviews.

Deep Dive into Quality Management (2 hours)

October 24, 2026 11:00am - 1:00pm PDT Online 2.00 Credits Member Price: $89

Quality management represents a significant shift in how CPA firms design, implement, and evaluate audit and attestation quality. This course provides a focused, practical deep dive into the quality management standards and related engagement-level requirements that firms are now operating under. The course covers SQMS 1 and SQMS 2, along with related engagement-level standards, including SAS 146, SAS 145, SSARS 26, and SSAE 23. Emphasis is placed on post-implementation responsibilities, including evaluating the effectiveness of quality management systems and addressing monitoring and remediation requirements. Participants will also examine engagement-level quality management responsibilities, including the auditor’s responsibilities under SAS 146 and the engagement partner's responsibilities in SSARS engagements. The course is designed to help firms navigate the second phase of implementation, moving beyond design and rollout to ongoing evaluation, monitoring, and continuous improvement.

What's Changing in A&A for Governmental Entities (2026/27) (4 hours)

October 26, 2026 6:00am - 10:00am PDT Online 4.00 Credits Member Price: $149

This comprehensive course provides a timely update on key accounting and auditing developments affecting governmental entities, bringing together recent standard-setting, auditing, and compliance changes into a single, cohesive learning experience. Participants will begin with an update on major pronouncements issued by the Governmental Accounting Standards Board, including GASB Statements No. 103, 104, and 105, along with a high-level overview of active GASB exposure drafts and ongoing projects. Emphasis is placed on understanding how these changes affect governmental financial reporting, disclosures, and communication with stakeholders. The course then shifts to auditing developments, covering significant updates to the Yellow Book issued by the U.S. Government Accountability Office, including changes related to quality management, effective dates, and recent updates to the Green Book. Participants will also gain insight into the GAO's implementation delay and its implications for audit planning. Finally, the course addresses recent changes affecting Single Audits, including the 2024 Uniform Guidance overhaul, updates to Appendix B of the AICPA GAS/Single Audit Guide, recent Office of

Management and Budget (OMB) memoranda, and reporting changes related to SAM.gov. Designed for auditors, preparers, and financial leaders working with governmental entities, this course helps participants understand how recent accounting and auditing changes intersect-and what to watch for as expectations continue to evolve. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

2026/27 Yellow Book Update (1 hour)

October 27, 2026 10:00am - 11:00am PDT Online 1.00 Credits Member Price: $55

Stay current on key developments affecting governmental audits with this focused update on the 2024 revision of the Yellow Book. This course highlights significant changes related to quality management and updates affecting key audit roles, with an emphasis on how these revisions impact audit planning and execution. The course also addresses the GAO's implementation delay and its implications for 2026 audit planning. Participants will gain context around recent leadership changes at the U.S. Government Accountability Office and what those transitions may signal for future guidance and oversight priorities. In addition, the course includes an overview of recent updates to the Green Book, helping auditors understand changes to internal control guidance that may affect governmental entities and Single Audit engagements. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event. YELLOW BOOK: Qualifies for Yellow Book CPE based on your unique audited entity.

2024 Revision to Government Auditing Standards Impact (4 hours)

October 27, 2026 11:00am - 3:00pm PDT Online 4.00 Credits Member Price: $149

This course will provide an update of Government Auditing Standards as a result of the GAO's issuance of the 2024 Revision to Government Auditing Standards. The course will focus on the Revisions impact on financial statement audits. The course will also focus on the impact of Quality Management Standards as well as clarify as to when the concept of reporting key audit matters might apply for financial audits. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Annual Accounting and Auditing Update

October 28, 2026 6:00am - 2:00pm PDT Online 8.00 Credits Member Price: $299

Designed as an all-you-need-to-know update for accounting, auditing, and attestation practitioners at all levels in public accounting and industry, this course provides a comprehensive review of recent standard-setting and rulemaking activities of the Financial Accounting Standards Board (FASB), American Institute of Certified Public Accountants (AICPA), Public Company Accounting Oversight Board (PCAOB), and Securities and Exchange Commission (SEC). On the financial accounting front, we will cover the FASB's Post-Implementation Review (PIR) report released in late 2025 for lease accounting under ASC 842 and discuss the best practices in applying the standard and identifying any ongoing issues practitioners are experiencing with applying the standard. We will also discuss the more than a dozen ASUs the FASB has issued since the beginning of 2024 and into 2026 covering government grants, derivatives and financial instruments, practical expedients for credit losses under ASC 326, and expense disaggregation on the income statement. Our focus on AICPA standards includes a detailed

discussion of revamped AICPA quality management standards. The AICPA updated and modernized the standards by issuing Statement on Quality Management Standards 1, 2, and 3 (SQMS 1, SQMS 2, and SQMS 3, respectively), SSARS No. 26, and SAS 146, Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards (SAS 146). These standards, now effective as of December 15, 2025, modernize quality management standards to reflect an increased focus on risk assessment, technology use, and the presence of outside experts on engagements. We will also discuss AICPA's proposed SAS, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements, intended to supersede AU-C section 240. We will also cover new rules impacting public company audits and present case studies on recent fraudulent accounting stories and best practices for detecting and preventing such frauds. In summary, the course is your go-to source for all things A&A and will prepare you for your upcoming engagements throughout the rest of the year.

Surgent's Compilations, Reviews, and Preparations: Engagement Performance and Annual Update

October 28, 2026 7:00am - 3:00pm PDT Online 8.00 Credits Member Price: $299

Specifically designed for preparation, compilation, and review practitioners, this course will provide you with a comprehensive review and hands-on application for performing financial statement preparation, compilation, and review engagements. You will learn the ins and outs of applying SSARS No. 21, Clarification and Recodification, as well as the additional guidance related to SSARS engagements through the issuance of SSARS Nos. 22-26 by the ARSC. In addition to SSARS 26, the entire suite of quality management standards is discussed. However, knowing the standards is not enough. You need to be able to effectively apply them. To support this, the course will review recent peer review feedback on SSARS engagements, providing insights on how to successfully apply this guidance. Not only will this course bring you up to date on SSARS requirements and guidance, but more importantly, it will provide you with practical examples and illustrations to help you effectively and efficiently perform these types of engagements. This course is intended to be your go-to reference for training your staff and managing your SSARS No. 21-26 services in compliance with professional, ethical, and technical requirements.

Surgent's Guide to the AICPA Quality Management Standards (2 hours)

October 29, 2026 10:00am - 12:00pm PDT Online 2.00 Credits Member Price: $99

The Quality Management Suite of Standards was required to be implemented by December 15, 2025. The standards modernize the firm's approach to quality to reflect an increased focus on risk assessment, technology use, and the presence of outside experts on many engagements. Beginning with performing a risk-based approach, the standards provide accounting firms with the ability to enhance their quality control by shifting their focus to a proactive approach (management) from a reactive approach (control). The results of the firm's risk assessment will form the basis of its new Quality Management document. This is not just a tweak of the old document but a more robust document that adds new requirements from the new standards. We will cover how to perform a risk assessment, including the key provisions of the standards, and how to effectively implement a monitoring plan. We will also review how the firm will evaluate its System of Quality Management beginning in 2026.

Audit & Attest Quality Matters that Should be on Your Radar – Avoiding Common Deficiencies in SAS, SSARS and SSAE Engagements

October 30, 2026 7:00am - 2:37pm PDT Online 8.00 Credits Member Price: $250

Quality management is important. Every CPA firm that provides audit and other attest services must undergo a third-party quality control review. This session will provide you with the tips on how to avoid common quality control deficiencies in all services that are subject to peer review. YELLOW BOOK: Qualifies for Yellow Book CPE based on your unique audited entity.

The New Quality Management Standards - What Everyone Needs to Know (2 hours)

October 30, 2026 11:00am - 12:48pm PDT Online 2.00 Credits Member Price: $89

The AICPA issued the new Quality Management Standards as a part of its overall quality improvement initiative. This course will highlight the foundational principles within the new approach that everyone in the CPA firm should know.

2026/27 Annual Update for Accountants & Auditors (4 hours)

November 3, 2026 7:00am - 11:00am PST Online 4.00 Credits Member Price: $149

This comprehensive annual update brings together key accounting and auditing developments affecting accountants and auditors across industries. The course combines recent standard-setting activity issued by the Financial Accounting Standards Board with major audit and attestation updates from the AICPA, providing a well-rounded view of changes impacting financial reporting and engagement performance. Participants will begin with an overview of recently issued and upcoming Accounting Standards Updates (ASUs), including standards effective for December 31, 2026 year-ends for public companies, private entities, and not-for-profit organizations. The course also highlights issued ASUs with future effective dates and provides high-level insight into recent exposure drafts to support implementation planning. The course then shifts to auditing and attestation developments, including the next phase of quality management with a focus on monitoring and remediation requirements. Participants will also review recent and proposed standards affecting audit, attestation, and consulting engagements, including SSAE No. 24, SSARS No. 26, exposure drafts related to confirmations and fraud, and SAS No. 149 addressing group audits. Designed for preparers, auditors, and firm professionals, this course helps participants understand how recent accounting and auditing changes intersect-and what to watch for as standards and expectations continue to evolve. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Comprehensive Audit & SSARS Update (4 hours)

November 4, 2026 10:00am - 2:00pm PST Online 4.00 Credits Member Price: $149

This course covers recently issued standards from the AICPA Auditing Standards Board and AICPA Accounting and Review Services Committee including the new Quality Management Standards. The session will highlight projects in progress at the Public Company Accounting Oversight Board, and International Auditing and Assurance Standards Board. The course will also recap recent changes and present common peer review findings and best practices to improve practice quality. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

2026/27 Annual Update for Not-for-Profit Accountants & Audit (4 hours)

November 4, 2026 10:30am - 2:30pm PST Online 4.00 Credits Member Price: $149

This comprehensive annual update brings together key accounting, auditing, and compliance developments affecting not-for-profit organizations. The course integrates recent standard-setting activity, audit and attestation updates, and Single Audit developments to provide a practical view of changes impacting nonprofit financial reporting and oversight. Participants will begin with an overview of accounting developments affecting not-for-profit organizations, including recently issued Accounting Standards Updates (ASUs) from the Financial Accounting Standards Board and an introduction to the International Non-Profit Accounting Standard (INPAS). Emphasis is placed on understanding the purpose and structure of INPAS and how it compares conceptually to U.S. GAAP requirements for NFPs. The course then shifts to auditing and attestation developments from the AICPA, including the next phase of quality management with a focus on monitoring and remediation responsibilities. Participants will also review recent and upcoming standards affecting audit, attestation, and consulting engagements, including updates related to SSAEs, SSARSs, exposure drafts on confirmations and fraud, and changes affecting group audits. Finally, the course addresses recent developments impacting Single Audits for not-for-profit organizations receiving federal funding. Topics include the 2024 Uniform Guidance overhaul, updates to Appendix B of the AICPA GAS/Single Audit Guide, recent guidance issued through the Office of Management and Budget (OMB), and reporting changes related to SAM.gov. Designed for nonprofit preparers, auditors, and financial leaders, this course helps participants understand how recent accounting and auditing changes intersect-and what to monitor as requirements continue to evolve. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Guide to the AICPA Quality Management Standards (2 hours)

November 4, 2026 11:00am - 1:00pm PST Online 2.00 Credits Member Price: $99

The Quality Management Suite of Standards was required to be implemented by December 15, 2025. The standards modernize the firm's approach to quality to reflect an increased focus on risk assessment, technology use, and the presence of outside experts on many engagements. Beginning with performing a risk-based approach, the standards provide accounting firms with the ability to enhance their quality control by shifting their focus to a proactive approach (management) from a reactive approach (control). The results of the firm's risk assessment will form the basis of its new Quality Management document. This is not just a tweak of the old

document but a more robust document that adds new requirements from the new standards. We will cover how to perform a risk assessment, including the key provisions of the standards, and how to effectively implement a monitoring plan. We will also review how the firm will evaluate its System of Quality Management beginning in 2026.

SSARS Codification: Preparation, Compilation and Review 26-27

November 5, 2026 6:00am - 1:30pm PST Online 8.00 Credits Member Price: $329

This course covers SSARS requirements for preparing, compiling and reviewing financial statements through SSARS 27. With SSARS 21, the AICPA Accounting and Review Services Committee (ARSC) introduced the Preparation service to SSARS and rewrote the Compilation and Review Standards in a clarified format. SSARS 22 and 23 made minor modifications to SSARS 21. SSARS 24 and 25 made substantive modifications to the SSARS, mainly when performing review engagements. SSARS 26 updates the SSARS with conforming changes made necessary by the new Quality Management standards. SSARS 27 modifies the applicability of AR-C 70 when engaged to prepare financial statements.

SSARS Codification: Preparation, Compilation and Review 26-27

November 5, 2026 8:00am - 3:30pm PST Online 8.00 Credits Member Price: $329

This course covers SSARS requirements for preparing, compiling and reviewing financial statements through SSARS 27. With SSARS 21, the AICPA Accounting and Review Services Committee (ARSC) introduced the Preparation service to SSARS and rewrote the Compilation and Review Standards in a clarified format. SSARS 22 and 23 made minor modifications to SSARS 21. SSARS 24 and 25 made substantive modifications to the SSARS, mainly when performing review engagements. SSARS 26 updates the SSARS with conforming changes made necessary by the new Quality Management standards. SSARS 27 modifies the applicability of AR-C 70 when engaged to prepare financial statements.

Surgent's Update on Recent AICPA Standard Setting: Staying Current in a Changing Environment (4 hours)

November 5, 2026 11:30am - 3:00pm PST Online 4.00 Credits Member Price: $159

The AICPA continues to reshape the auditing profession through an unprecedented pace of standard setting, with increased emphasis on technology, professional skepticism, risk assessment, and engagement quality. Since 2019, numerous new and revised auditing standards have significantly changed how audits are planned, performed, and evaluated. This course provides an update on recent AICPA standard setting activities, including SASs 142 through 149. It also addresses the AICPA's quality management standards, which replace traditional quality control requirements with a risk based approach to managing quality at both the firm and engagement levels. In addition, the program highlights emerging developments in fraud related auditing guidance, including the AICPA's proposed fraud standard currently in exposure draft form. Designed for accounting and auditing practitioners at all levels, this course helps participants stay current on key changes affecting audit performance, documentation, and engagement quality in a rapidly evolving professional environment.

2026/27 Yellow Book Update (1 hour)

November 6, 2026 6:00am - 7:00am PST Online 1.00 Credits Member Price: $55

Stay current on key developments affecting governmental audits with this focused update on the 2024 revision of the Yellow Book. This course highlights significant changes related to quality management and updates affecting key audit roles, with an emphasis on how these revisions impact audit planning and execution. The course also addresses the GAO's implementation delay and its implications for 2026 audit planning. Participants will gain context around recent leadership changes at the U.S. Government Accountability Office and what those transitions may signal for future guidance and oversight priorities. In addition, the course includes an overview of recent updates to the Green Book, helping auditors understand changes to internal control guidance that may affect governmental entities and Single Audit engagements. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event. YELLOW BOOK: Qualifies for Yellow Book CPE based on your unique audited entity.

Surgent's Annual Accounting and Auditing Update

November 6, 2026 6:00am - 2:00pm PST Online 8.00 Credits Member Price: $299

Designed as an all-you-need-to-know update for accounting, auditing, and attestation practitioners at all levels in public accounting and industry, this course provides a comprehensive review of recent standard-setting and rulemaking activities of the Financial Accounting Standards Board (FASB), American Institute of Certified Public Accountants (AICPA), Public Company Accounting Oversight Board (PCAOB), and Securities and Exchange Commission (SEC). On the financial accounting front, we will cover the FASB's Post-Implementation Review (PIR) report released in late 2025 for lease accounting under ASC 842 and discuss the best practices in applying the standard and identifying any ongoing issues practitioners are experiencing with applying the standard. We will also discuss the more than a dozen ASUs the FASB has issued since the beginning of 2024 and into 2026 covering government grants, derivatives and financial instruments, practical expedients for credit losses under ASC 326, and expense disaggregation on the income statement. Our focus on AICPA standards includes a detailed discussion of revamped AICPA quality management standards. The AICPA updated and modernized the standards by issuing Statement on Quality Management Standards 1, 2, and 3 (SQMS 1, SQMS 2, and SQMS 3, respectively), SSARS No. 26, and SAS 146, Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards (SAS 146). These standards, now effective as of December 15, 2025, modernize quality management standards to reflect an increased focus on risk assessment, technology use, and the presence of outside experts on engagements. We will also discuss AICPA's proposed SAS, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements, intended to supersede AU-C section 240. We will also cover new rules impacting public company audits and present case studies on recent fraudulent accounting stories and best practices for detecting and preventing such frauds. In summary, the course is your go-to source for all things A&A and will prepare you for your upcoming engagements throughout the rest of the year.

Surgent's Compilations, Reviews, and Preparations: Engagement Performance and Annual Update

November 7, 2026 6:00am - 2:00pm PST Online 8.00 Credits Member Price: $299

Specifically designed for preparation, compilation, and review practitioners, this course will provide you with a comprehensive review and hands-on application for performing financial statement preparation, compilation, and review engagements. You will learn the ins and outs of applying SSARS No. 21, Clarification and Recodification, as well as the additional guidance related to SSARS engagements through the issuance of SSARS Nos. 22-26 by the ARSC. In addition to SSARS 26, the entire suite of quality management standards is discussed. However, knowing the standards is not enough. You need to be able to effectively apply them. To support this, the course will review recent peer review feedback on SSARS engagements, providing insights on how to successfully apply this guidance. Not only will this course bring you up to date on SSARS requirements and guidance, but more importantly, it will provide you with practical examples and illustrations to help you effectively and efficiently perform these types of engagements. This course is intended to be your go-to reference for training your staff and managing your SSARS No. 21-26 services in compliance with professional, ethical, and technical requirements.

What's Changing in A&A for Governmental Entities (2026/27) (4 hours)

November 9, 2026 10:00am - 2:00pm PST Online 4.00 Credits Member Price: $149

This comprehensive course provides a timely update on key accounting and auditing developments affecting governmental entities, bringing together recent standard-setting, auditing, and compliance changes into a single, cohesive learning experience. Participants will begin with an update on major pronouncements issued by the Governmental Accounting Standards Board, including GASB Statements No. 103, 104, and 105, along with a high-level overview of active GASB exposure drafts and ongoing projects. Emphasis is placed on understanding how these changes affect governmental financial reporting, disclosures, and communication with stakeholders. The course then shifts to auditing developments, covering significant updates to the Yellow Book issued by the U.S. Government Accountability Office, including changes related to quality management, effective dates, and recent updates to the Green Book. Participants will also gain insight into the GAO's implementation delay and its implications for audit planning. Finally, the course addresses recent changes affecting Single Audits, including the 2024 Uniform Guidance overhaul, updates to Appendix B of the AICPA GAS/Single Audit Guide, recent Office of Management and Budget (OMB) memoranda, and reporting changes related to SAM.gov. Designed for auditors, preparers, and financial leaders working with governmental entities, this course helps participants understand how recent accounting and auditing changes intersect-and what to watch for as expectations continue to evolve. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Annual Accounting and Auditing Update

November 10, 2026 6:00am - 2:00pm PST Online 8.00 Credits Member Price: $299

Designed as an all-you-need-to-know update for accounting, auditing, and attestation practitioners at all levels in public accounting and industry, this course provides a comprehensive review of recent standard-setting and rulemaking activities of the Financial Accounting Standards Board (FASB), American Institute of Certified Public Accountants (AICPA), Public Company Accounting Oversight Board (PCAOB), and Securities and Exchange Commission (SEC). On the financial accounting front, we will cover the FASB's Post-Implementation Review (PIR) report released in late 2025 for lease accounting under ASC 842 and discuss the best practices in applying the standard and identifying any ongoing issues practitioners are experiencing with applying the standard. We will also

discuss the more than a dozen ASUs the FASB has issued since the beginning of 2024 and into 2026 covering government grants, derivatives and financial instruments, practical expedients for credit losses under ASC 326, and expense disaggregation on the income statement. Our focus on AICPA standards includes a detailed discussion of revamped AICPA quality management standards. The AICPA updated and modernized the standards by issuing Statement on Quality Management Standards 1, 2, and 3 (SQMS 1, SQMS 2, and SQMS 3, respectively), SSARS No. 26, and SAS 146, Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards (SAS 146). These standards, now effective as of December 15, 2025, modernize quality management standards to reflect an increased focus on risk assessment, technology use, and the presence of outside experts on engagements. We will also discuss AICPA's proposed SAS, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements, intended to supersede AU-C section 240. We will also cover new rules impacting public company audits and present case studies on recent fraudulent accounting stories and best practices for detecting and preventing such frauds. In summary, the course is your go-to source for all things A&A and will prepare you for your upcoming engagements throughout the rest of the year.

What's Going on at the AICPA (2026/27) (2 hours)

November 10, 2026 9:00am - 11:00am PST Online 2.00 Credits Member Price: $89

Stay current on key developments affecting audit and attestation engagements with this comprehensive update on what's happening at the AICPA. This course begins with the next phase of quality management, with a particular focus on firms' monitoring and remediation responsibilities and what those requirements mean in practice. Participants will also review recent and upcoming standards impacting audit, attestation, and consulting engagements, including SSAE No. 24 and SSARS No. 26, along with high-impact exposure drafts related to confirmations and fraud. The course concludes with an overview of SAS No. 149 and its implications for group audits. Designed as a timely update for practitioners, this course helps participants understand how recent and proposed changes may affect engagement planning, execution, and compliance in the years ahead.

2026/27 Yellow Book Update (1 hour)

November 10, 2026 2:00pm - 3:00pm PST Online 1.00 Credits Member Price: $55

Stay current on key developments affecting governmental audits with this focused update on the 2024 revision of the Yellow Book. This course highlights significant changes related to quality management and updates affecting key audit roles, with an emphasis on how these revisions impact audit planning and execution. The course also addresses the GAO's implementation delay and its implications for 2026 audit planning. Participants will gain context around recent leadership changes at the U.S. Government Accountability Office and what those transitions may signal for future guidance and oversight priorities. In addition, the course includes an overview of recent updates to the Green Book, helping auditors understand changes to internal control guidance that may affect governmental entities and Single Audit engagements. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event. YELLOW BOOK: Qualifies for Yellow Book CPE based on your unique audited entity.

Surgent's Guide to the AICPA Quality Management Standards (2 hours)

November 11, 2026 6:00am - 8:00am PST Online 2.00 Credits Member Price: $99

The Quality Management Suite of Standards was required to be implemented by December 15, 2025. The standards modernize the firm's approach to quality to reflect an increased focus on risk assessment, technology use, and the presence of outside experts on many engagements. Beginning with performing a risk-based approach, the standards provide accounting firms with the ability to enhance their quality control by shifting their focus to a proactive approach (management) from a reactive approach (control). The results of the firm's risk assessment will form the basis of its new Quality Management document. This is not just a tweak of the old document but a more robust document that adds new requirements from the new standards. We will cover how to perform a risk assessment, including the key provisions of the standards, and how to effectively implement a monitoring plan. We will also review how the firm will evaluate its System of Quality Management beginning in 2026.

Surgent's Compilations, Reviews, and Preparations: Engagement Performance and Annual Update

November 11, 2026 6:00am - 2:00pm PST Online 8.00 Credits Member Price: $299

Specifically designed for preparation, compilation, and review practitioners, this course will provide you with a comprehensive review and hands-on application for performing financial statement preparation, compilation, and review engagements. You will learn the ins and outs of applying SSARS No. 21, Clarification and Recodification, as well as the additional guidance related to SSARS engagements through the issuance of SSARS Nos. 22-26 by the ARSC. In addition to SSARS 26, the entire suite of quality management standards is discussed. However, knowing the standards is not enough. You need to be able to effectively apply them. To support this, the course will review recent peer review feedback on SSARS engagements, providing insights on how to successfully apply this guidance. Not only will this course bring you up to date on SSARS requirements and guidance, but more importantly, it will provide you with practical examples and illustrations to help you effectively and efficiently perform these types of engagements. This course is intended to be your go-to reference for training your staff and managing your SSARS No. 21-26 services in compliance with professional, ethical, and technical requirements.

How to Develop Your System of Quality Management Using the AICPA Practice Aids (3 hours)

November 11, 2026 9:00am - 12:00pm PST Online 3.00 Credits Member Price: $109

This course provides an overview of the Quality Management standards and the requirements under SQMS 1. The AICPA requires CPA firms with accounting and auditing practices to implement a system of quality management, including firms performing preparation and compilation engagements. While the objective is to improve quality within the profession, implementation may seem overwhelming. To assist, the AICPA has developed practice aids to guide firms through the development and documentation process. In this webcast, Jeff walks through where to

find the practice aids, how to use them, required documentation, use of the risk assessment template, and development of final documentation. Practical guidance is provided throughout to simplify implementation.

2026/27 Not-for-Profit Accounting & Auditing Update (4 hours)

November 11, 2026 11:00am - 3:00pm PST Online 4.00 Credits Member Price: $149

This comprehensive annual update brings together key accounting, auditing, and compliance developments affecting not-for-profit organizations. The course integrates recent standard-setting activity, audit and attestation updates, and Single Audit developments to provide a practical view of changes impacting nonprofit financial reporting and oversight. Participants will begin with an overview of accounting developments affecting not-for-profit organizations, including recently issued Accounting Standards Updates (ASUs) from the Financial Accounting Standards Board and an introduction to the International Non-Profit Accounting Standard (INPAS). Emphasis is placed on understanding the purpose and structure of INPAS and how it compares conceptually to U.S. GAAP requirements for NFPs. The course then shifts to auditing and attestation developments from the AICPA, including the next phase of quality management with a focus on monitoring and remediation responsibilities. Participants will also review recent and upcoming standards affecting audit, attestation, and consulting engagements, including updates related to SSAEs, SSARSs, exposure drafts on confirmations and fraud, and changes affecting group audits. YELLOW BOOK: Qualifies for Yellow Book CPE based on your unique audited entity.

Yellow Book: Staying Compliant With Government Auditing Standards

November 12, 2026 6:00am - 2:00pm PST Online 8.00 Credits Member Price: $319

Complying with relevant standardsUnderstanding the concepts and standards of generally accepted government auditing standards (GAGAS) is an important aspect of performing Yellow Book audits.By examining everything from GAGAS's foundation and principles to professional competence and continuing professional education, you'll increase your knowledge of requirements and standards. You'll cover various topics, including: Quality control and peer review Reporting standards for performance audits Ethics, independence, and professional judgment Professional competence and continuing professional education Standards for financial audits, attestation engagements, reviews of financial statements, and performance audits Staying current with the most recent requirementsYou'll explore Yellow Book requirements and guidance based on *Government Auditing Standards*, 2024 Revision, as well as other technical updates.The 2024 revision offers guidance related to: Shifting from a quality control to a quality management approach Risk-based process for quality management Engagement quality reviews of GAGAS engagements Key audit matters for financial audits Implementing your new knowledge Review questions and practice exercises help reinforce your learning and enhance your comprehension of the material. YELLOW BOOK: Qualifies for Yellow Book CPE based on your unique audited entity.

ACPEN Signature 2026: Financial Statement Preparation: Compilation and Review Update

November 12, 2026 7:00am - 3:00pm PST Online 8.00 Credits Member Price: $250

This ACPEN Signature course is designed to assist CPAs who perform financial statement preparation, compilation, or review engagements. Our panelists will provide an in-depth analysis of the SSARS and will provide practice tips that will assist you in performing profitable standard-compliant engagements. The program also includes an ethics update, discussion of new Quality Management standards, and insights into emerging accounting and review hot topics impacting practitioners.

2024 Revision to Government Auditing Standards Impact (4 hours)

November 13, 2026 6:00am - 10:00am PST Online 4.00 Credits Member Price: $149

This course will provide an update of Government Auditing Standards as a result of the GAO's issuance of the 2024 Revision to Government Auditing Standards. The course will focus on the Revisions impact on financial statement audits. The course will also focus on the impact of Quality Management Standards as well as clarify as to when the concept of reporting key audit matters might apply for financial audits. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Current Issues in Accounting and Auditing: An Annual Update (4 hours)

November 14, 2026 6:00am - 9:30am PST Online 4.00 Credits Member Price: $159

Designed for accounting, auditing, and attestation practitioners at all levels in public accounting and business and industry, this course provides a detailed review of the multitude of FASB and AICPA standards and reports issued over the past few years, including a discussion of the FASB's Stage 3 PIR report on ASC 606. It also provides an overview of recent PCAOB inspection report findings and SEC rulemaking activity. Through hands-on examples and illustrations, this course will help you apply the guidance in practice. We further discuss other important A&A practice matters to be aware of, including an update on the quality management standards and soon-to-be-effective requirements for engagement quality reviews.

Comprehensive Audit & SSARS Update (4 hours)

November 16, 2026 6:00am - 10:00am PST Online 4.00 Credits Member Price: $149

This course covers recently issued standards from the AICPA Auditing Standards Board and AICPA Accounting and Review Services Committee including the new Quality Management Standards. The session will highlight projects in progress at the Public Company Accounting Oversight Board, and International Auditing and Assurance Standards Board. The course will also recap recent changes and present common peer review findings and best practices to improve practice quality. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Annual Accounting and Auditing Update

November 17, 2026 6:00am - 2:00pm PST Online 8.00 Credits Member Price: $299

Designed as an all-you-need-to-know update for accounting, auditing, and attestation practitioners at all levels in public accounting and industry, this course provides a comprehensive review of recent standard-setting and rulemaking activities of the Financial Accounting Standards Board (FASB), American Institute of Certified Public Accountants (AICPA), Public Company Accounting Oversight Board (PCAOB), and Securities and Exchange Commission (SEC). On the financial accounting front, we will cover the FASB's Post-Implementation Review (PIR) report released in late 2025 for lease accounting under ASC 842 and discuss the best practices in applying the standard and identifying any ongoing issues practitioners are experiencing with applying the standard. We will also discuss the more than a dozen ASUs the FASB has issued since the beginning of 2024 and into 2026 covering government grants, derivatives and financial instruments, practical expedients for credit losses under ASC 326, and expense disaggregation on the income statement. Our focus on AICPA standards includes a detailed discussion of revamped AICPA quality management standards. The AICPA updated and modernized the standards by issuing Statement on Quality Management Standards 1, 2, and 3 (SQMS 1, SQMS 2, and SQMS 3, respectively), SSARS No. 26, and SAS 146, Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards (SAS 146). These standards, now effective as of December 15, 2025, modernize quality management standards to reflect an increased focus on risk assessment, technology use, and the presence of outside experts on engagements. We will also discuss AICPA's proposed SAS, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements, intended to supersede AU-C section 240. We will also cover new rules impacting public company audits and present case studies on recent fraudulent accounting stories and best practices for detecting and preventing such frauds. In summary, the course is your go-to source for all things A&A and will prepare you for your upcoming engagements throughout the rest of the year.

The New Quality Management Standards - What Everyone Needs to Know (2 hours)

November 17, 2026 7:00am - 8:48am PST Online 2.00 Credits Member Price: $89

The AICPA issued the new Quality Management Standards as a part of its overall quality improvement initiative. This course will highlight the foundational principles within the new approach that everyone in the CPA firm should know.

Audit & Attest Quality Matters that Should be on Your Radar – Avoiding Common Deficiencies in SAS, SSARS and SSAE Engagements

November 17, 2026 7:00am - 2:37pm PST Online 8.00 Credits Member Price: $250

Quality management is important. Every CPA firm that provides audit and other attest services must undergo a third-party quality control review. This session will provide you with the tips on how to avoid common quality control deficiencies in all services that are subject to peer review. YELLOW BOOK: Qualifies for Yellow Book CPE

based on your unique audited entity.

Surgent's Compilations, Reviews, and Preparations: Engagement Performance and Annual Update

November 17, 2026 8:30am - 4:30pm PST Online 8.00 Credits Member Price: $299

Specifically designed for preparation, compilation, and review practitioners, this course will provide you with a comprehensive review and hands-on application for performing financial statement preparation, compilation, and review engagements. You will learn the ins and outs of applying SSARS No. 21, Clarification and Recodification, as well as the additional guidance related to SSARS engagements through the issuance of SSARS Nos. 22-26 by the ARSC. In addition to SSARS 26, the entire suite of quality management standards is discussed. However, knowing the standards is not enough. You need to be able to effectively apply them. To support this, the course will review recent peer review feedback on SSARS engagements, providing insights on how to successfully apply this guidance. Not only will this course bring you up to date on SSARS requirements and guidance, but more importantly, it will provide you with practical examples and illustrations to help you effectively and efficiently perform these types of engagements. This course is intended to be your go-to reference for training your staff and managing your SSARS No. 21-26 services in compliance with professional, ethical, and technical requirements.

Surgent's Avoiding Deficiencies in Peer Reviews: Focus on Engagement Quality (4 hours)

November 17, 2026 10:30am - 2:00pm PST Online 4.00 Credits Member Price: $159

With the AICPA's heightened focus on enhancing audit quality, increased oversight of the peer review process and the auditor's overall responsibility to provide high quality services, the focus on compliance with professional standards has never been greater. Add to that the requirement to implement the revised risk assessment standards (SAS 145) and it's easy to see why it's more important than ever to ensure that auditors have a good understanding of the requirements and comply with documentation standards. Recent peer reviews have indicated that auditors are often failing to perform and/or document certain critical components of an audit such as the auditor's assessment of risk and linking the results of the assessment to substantive procedures performed. In addition, auditors are not adequately documenting their consideration of fraud, expectations in analytical procedures and the appropriate level of work needed to understand an entity's internal control. Firms were required to implement the AICPA's Revised Quality Management Standards by December 15, 2025. And the firm's evaluation of the System of Quality Management is required within one year after that. This is not just a matter of tweaking the firm's existing QM document, the standard requires a risk assessment process to identify risk and there are new quality objectives that are specified in SQMS 1-3. The AICPA further issued a SAS, SSARS and SSAE that set forth requirements for quality at the engagement level. The objective of the course is to provide the insights necessary to help auditors and accountants improve not just the quality of their work but also the perception of the accounting profession as a whole. We will focus on the most significant items resulting in deficiencies identified in the peer review process. We will also discuss the applicable audit standards, documentation requirements, and best practices. We will address the new QM standards.

The Essential Auditing Update with Renee Rampulla (4 hours)

November 17, 2026 11:00am - 2:39pm PST Online 4.00 Credits Member Price: $149

This course is essential and designed to keep you informed of proposed and current authoritative guidance issued by the American Institute of Certified Public Accountants (AICPA). Learn about proposed and final auditing and attestation standards addressing group audits, fraud, and sustainability. Understand the eight quality management components, hear about frequent peer review matters and so much more.

2026/27 Annual Update for Not-for-Profit Accountants & Audit (4 hours)

November 18, 2026 6:30am - 10:30am PST Online 4.00 Credits Member Price: $149

This comprehensive annual update brings together key accounting, auditing, and compliance developments affecting not-for-profit organizations. The course integrates recent standard-setting activity, audit and attestation updates, and Single Audit developments to provide a practical view of changes impacting nonprofit financial reporting and oversight. Participants will begin with an overview of accounting developments affecting not-for-profit organizations, including recently issued Accounting Standards Updates (ASUs) from the Financial Accounting Standards Board and an introduction to the International Non-Profit Accounting Standard (INPAS). Emphasis is placed on understanding the purpose and structure of INPAS and how it compares conceptually to U.S. GAAP requirements for NFPs. The course then shifts to auditing and attestation developments from the AICPA, including the next phase of quality management with a focus on monitoring and remediation responsibilities. Participants will also review recent and upcoming standards affecting audit, attestation, and consulting engagements, including updates related to SSAEs, SSARSs, exposure drafts on confirmations and fraud, and changes affecting group audits. Finally, the course addresses recent developments impacting Single Audits for not-for-profit organizations receiving federal funding. Topics include the 2024 Uniform Guidance overhaul, updates to Appendix B of the AICPA GAS/Single Audit Guide, recent guidance issued through the Office of Management and Budget (OMB), and reporting changes related to SAM.gov. Designed for nonprofit preparers, auditors, and financial leaders, this course helps participants understand how recent accounting and auditing changes intersect-and what to monitor as requirements continue to evolve. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Annual Accounting and Auditing Update

November 18, 2026 8:30am - 4:30pm PST Online 8.00 Credits Member Price: $299

Designed as an all-you-need-to-know update for accounting, auditing, and attestation practitioners at all levels in public accounting and industry, this course provides a comprehensive review of recent standard-setting and rulemaking activities of the Financial Accounting Standards Board (FASB), American Institute of Certified Public Accountants (AICPA), Public Company Accounting Oversight Board (PCAOB), and Securities and Exchange Commission (SEC). On the financial accounting front, we will cover the FASB's Post-Implementation Review (PIR) report released in late 2025 for lease accounting under ASC 842 and discuss the best practices in applying the standard and identifying any ongoing issues practitioners are experiencing with applying the standard. We will also discuss the more than a dozen ASUs the FASB has issued since the beginning of 2024 and into 2026 covering

government grants, derivatives and financial instruments, practical expedients for credit losses under ASC 326, and expense disaggregation on the income statement. Our focus on AICPA standards includes a detailed discussion of revamped AICPA quality management standards. The AICPA updated and modernized the standards by issuing Statement on Quality Management Standards 1, 2, and 3 (SQMS 1, SQMS 2, and SQMS 3, respectively), SSARS No. 26, and SAS 146, Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards (SAS 146). These standards, now effective as of December 15, 2025, modernize quality management standards to reflect an increased focus on risk assessment, technology use, and the presence of outside experts on engagements. We will also discuss AICPA's proposed SAS, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements, intended to supersede AU-C section 240. We will also cover new rules impacting public company audits and present case studies on recent fraudulent accounting stories and best practices for detecting and preventing such frauds. In summary, the course is your go-to source for all things A&A and will prepare you for your upcoming engagements throughout the rest of the year.

2026/27 Yellow Book Update (1 hour)

November 19, 2026 6:00am - 7:00am PST Online 1.00 Credits Member Price: $55

Stay current on key developments affecting governmental audits with this focused update on the 2024 revision of the Yellow Book. This course highlights significant changes related to quality management and updates affecting key audit roles, with an emphasis on how these revisions impact audit planning and execution. The course also addresses the GAO's implementation delay and its implications for 2026 audit planning. Participants will gain context around recent leadership changes at the U.S. Government Accountability Office and what those transitions may signal for future guidance and oversight priorities. In addition, the course includes an overview of recent updates to the Green Book, helping auditors understand changes to internal control guidance that may affect governmental entities and Single Audit engagements. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event. YELLOW BOOK: Qualifies for Yellow Book CPE based on your unique audited entity.

Deep Dive into Quality Management (2 hours)

November 19, 2026 7:00am - 9:00am PST Online 2.00 Credits Member Price: $89

Quality management represents a significant shift in how CPA firms design, implement, and evaluate audit and attestation quality. This course provides a focused, practical deep dive into the quality management standards and related engagement-level requirements that firms are now operating under. The course covers SQMS 1 and SQMS 2, along with related engagement-level standards, including SAS 146, SAS 145, SSARS 26, and SSAE 23. Emphasis is placed on post-implementation responsibilities, including evaluating the effectiveness of quality management systems and addressing monitoring and remediation requirements. Participants will also examine engagement-level quality management responsibilities, including the auditor’s responsibilities under SAS 146 and the engagement partner's responsibilities in SSARS engagements. The course is designed to help firms navigate the second phase of implementation, moving beyond design and rollout to ongoing evaluation, monitoring, and continuous improvement.

Auditing, Assurance, and Ethics Update for Governments and Not-for-Profits (2.5 hours)

November 19, 2026 9:00am - 11:30am PST Online 2.50 Credits Member Price: $99

Navigating auditing changes for governments and not-for-profitChange can be difficult if you do not have the information necessary to implement the new guidance. Designed for auditors and preparers of NFP and government financial statements, this course will help you keep abreast of recent changes applicable to your work. Topics covered include: Auditing Standards Board updates Quality management standards Ethics updates Changes to Uniform Guidance