**TECH SESSION EXAMPLE INCLUDING PRESENTER BIO**

**International Committee News**

The International Committee is co-hosting the technical session with the Audit Committee.  Lary Sides will be presenting on key differences between COPAS and AIPN accounting procedures, and differences between US and international auditing practices.  Please contact Karla Bower for more information, to recommend topics/speakers, or to volunteer for this committee.  Also, check the [AIPN website](https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.aipn.org%2Fforms%2FMeetingCalendar%2F&data=02%7C01%7CKarla.J.Bower%40conocophillips.com%7Ccedd19123c804042e46808d567ee6efd%7Cebc9ba034fb14be39fb18062becb2ae9%7C0%7C0%7C636529196957271786&sdata=EPUg3Dj8ztZj2bd%2B87f%2BPt%2FSDynmLYFIaeIE3bWYFhs%3D&reserved=0) for upcoming events in Houston.  Non-members are welcome to attend.

**Technical Session**

Hosted by PASH Audit Committee and International Committee

4:30pm Technical Session – Bluebonnet A Room

**Topic:**  International Joint Operations Auditing and Accounting

**Presenter:**  Lary Sides, Chevron Corporation

Lary Sides is a staff auditor for the Non-Operated Joint Venture Audit Center of Expertise team, within Chevron’s Corporate Audit Department.  He has over 35 years of experience conducting joint venture audits and working with business units in joint venture accounting and audit issues for both US and international joint ventures.  Lary is a member of COPAS since 1991 and AIPN since 2013.  He is an Accredited Petroleum Accountant (APA®) and Certified Internal Auditor (CIA).  He is currently serving on the COPAS Board of Examiners overseeing the APA® exam and co-chair of the AIPN committee for developing the model form Accounting Procedure used for the Unconventional Resources Operating Agreement.

Program Level: **Basic**    Delivery: **Group Live**    CPE Credits: **1**
Prerequisites: **None**    Advance Prep: **None**    Cost/Fee: **None**
Field of Study: **Specialized Knowledge and Applications**

**Course Description:**

The course will include:

* Brief introduction of AIPN (Association of International Petroleum Negotiators)
* Compare latest COPAS versus AIPN Model Form Accounting Procedures
* Compare JV Audit guidelines: COPAS vs UK vs Australian
* Explore differences between US and International audit practices
* Discuss the latest AIPN Model Drafting Committee for Unconventional Resources

**Learning Objectives:**

By the end of the session you should be able to:

* Explain what AIPN is and its role in international oil and gas accounting and auditing
* Identify key difference between US and International audit practices

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**COMMITTEE MEETING EXAMPLE**

Audit Committee

Hoping everyone will join us as we discuss emerging issues at the April meeting. JI and Audit will meet separately this time as we normally do in April and September. This month will include a few of the Spring 2018 COPAS emerging issues and the question of the day on RTC Labor. We had a very lively discussion last month and you can expect a great discussion this month as well!

Topic – Spring 2018 Emerging Issues

Presenter: Larea Arnett

Description - The session will address various emerging issues including RTC Labor, accounting for non-consents, allocation of mobilization charges, and applying overhead to a temporary abandonment case.

Learning Objectives -

* Evaluate Various Types of Labor in an RTC for Chargeability
* Interpret JOA Non-consent Language in the context of Payout Accounting
* Assess the Validity of Allocating Mobilization Charges by Drilling days vs other methods
* Apply Overhead Provisions to a Temporary Abandonment Case

Method of Delivery - Group training (live).

No prerequisites are required and one hour of CPE will be given. The level is basic and the field of study is specialized knowledge. There is no advanced preparation required.

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