



**Fall 2024 National Meeting
Emerging Issues Sub-Committee Agenda
San Antonio, TX**

Wednesday, September 25, 2024 | 9:00 AM – 12:00 PM CST

TIME (CST)	AGENDA ITEM	DISCUSSION LEADERS
9:00	Welcome and Introductions Attendee Introductions First Timer Recognition	Lucas Vaughn / Robyn Tarnowski
9:10	Emerging Issues in the Oil and Gas Industry Antitrust Statement & EI Disclaimer Meeting Overview	
	<p>This is a seminar session, consisting of guided case studies, small group discussion, and review on issues affecting the oil & gas industry. Discussion will focus on potential issues around accounting for the costs related to these emerging issues.</p> <p>Learning Objectives:</p> <p>By the end of this session you will be able to:</p> <ol style="list-style-type: none"> 1. Describe federal methane fee regulations. 2. Engage in meaningful discussion on certain issues and situations in the oil & gas accounting industry. 3. Recall certain legal cases related to the energy industry. <p>Program Level: Intermediate Pre-requisites: Familiarity with COPAS publications and general accounting standards Advance Preparation: Read the EI Case Studies Delivery Method: Group Live Field of Study: Specialized Knowledge CPE Credits: 4.0</p>	
9:15	TOPIC ONE: Project Management Charges on Invoices	Lucas Vaughn / Robyn Tarnowski
9:40	TOPIC TWO: Abandonment Costs	Lucas Vaughn / Robyn Tarnowski
10:00	Break	
10:20	TOPIC THREE: Land Related Costs Chargeability	Lucas Vaughn / Robyn Tarnowski
10:35	TOPIC FOUR: Rig & Material Administrators	Lucas Vaughn / Robyn Tarnowski

11:00 TOPIC FIVE: EI Email Enquiries – Your Emerging Thoughts Discussed!

Lucas Vaughn / Robyn Tarnowski

- Exception Materiality vs. Immateriality
- Time Spent Serving on Drafting Teams
- Revenue Deductions for Future P&A Costs
- VRU & IA Purchases Related to Methane Regs: capitalizing or billing out as LOE

11:15 TOPIC SIX: Federal Methane Fee Regulations Update

Mr. Dan Romito

Guest Presentation by Pickering Energy

11:59 Member Remarks/Discussion & Closing Thoughts

Lucas Vaughn / Robyn Tarnowski

12:00 Adjourn

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