



**Fall 2025 National Meeting
Emerging Issues Sub-Committee Agenda
Kansas City, MO (in person)**

Wednesday, October 22, 2025 | 1:30 PM – 5:00 PM CST

TIME (CST)	AGENDA ITEM	DISCUSSION LEADERS
1:30	Welcome and Introductions Attendee Introductions First Timer Recognition	Robyn Tarnowski
1:40	Emerging Issues in the Oil and Gas Industry Antitrust Statement & EI Disclaimer Meeting Overview	Robyn Tarnowski
<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 the current status of legal cases involving the oil & gas accounting industry. 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: 3.5</p>		
1:45	TOPIC ONE: Legal Update	Carole Tear
2:45	TOPIC TWO: Remote Audits vs Onsite Audits	Ruth Strange
3:00	Break	
3:20	TOPIC THREE: Operator Owned Facility Considerations	Robyn Tarnowski
4:00	TOPIC FOUR: Facility Rate Consideration	Ruth Strange
4:20	TOPIC FIVE: Pre-Funded P&A Costs	Robyn Tarnowski
4:35	TOPIC SIX: Inbox Investigations - LA Severance Tax Certification Costs	Ruth Strange

- Exceptions with no JOA
- Tariffs
- Multi-well/pad Project Costs

4:55 Member Remarks/Discussion & Closing Thoughts

Robyn Tarnowski

5:00 Adjourn

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