



# NASACT

National Association of State  
**Auditors, Comptrollers  
and Treasurers**

## NASACT WEBINAR

### ***GASB's Preliminary Views on Financial Reporting Model Improvements and Soon-to-be-released Implementation Guides***

Thursday, January 24, 2019

2:00 – 3:50 p.m. Eastern Time

CPE: 2 credits available

## **REGISTER NOW!**

### **OVERVIEW**

NASACT is pleased to announce the latest in its series of training events addressing timely issues in government accounting, auditing and financial management.

This two-hour session will include a deep-dive by the GASB staff into the new Financial Reporting Model proposal as states finalize their responses to the GASB's preliminary views. Topics to be covered include:

- Recognition standards for governmental funds, including alternative views
- Presentation of governmental and proprietary fund financial statements
- Budgetary comparison schedule placement and content

In addition, the GASB staff will highlight the most significant questions that are being proposed in the *Implementation Guide Update—2019* and *Fiduciary Activities Implementation Guide*. The review of these guides will include key new questions being proposed in the update and classification and financial reporting questions and answers associated with the implementation of Statement 84, *Fiduciary Activities*.

Don't miss this opportunity to stay current on these important GASB projects!

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### **AGENDA**

#### **2:00 – 2:05 p.m. – Welcoming Remarks**

- Moderator: Kinney Poynter, Executive Director, National Association of State Auditors, Comptrollers and Treasurers

#### **2:05 – 3:20 p.m. – GASB's Preliminary Views on Financial Reporting Model Improvements and Soon-to-be-released Implementation Guides**

- David A. Vaudt, Chairman, Governmental Accounting Standards Board
- David R. Bean, Director of Research and Technical Activities, Governmental Accounting Standards Board
- Roberta Reese, Senior Project Manager, Governmental Accounting Standards Board
- Scott Reeser, Supervising Project Manager, Governmental Accounting Standards Board
- Lisa Parker, Senior Project Manager, Governmental Accounting Standards Board
- Michelle Czerkawski, Senior Project Manager, Governmental Accounting Standards Board

#### **3:20 – 3:45 p.m. – Q&A Session**

#### **3:45 – 3:50 p.m. – Wrap-Up**

- Kinney Poynter
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## COST

**\$299 per group (unlimited attendance); \$50 per person; \$25 per person if no CPE required**

- Use promo code: INDWEB to receive individual discount pricing with CPE.
- Use promo code: INDNOCPE to receive individual discount pricing with no CPE required.

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## INSTRUCTIONS & MATERIALS

You will receive instructions on how to join the webinar as part of your [registration confirmation](#) email. All forms and available bios and presentation materials can be found on our webinars page [HERE](#).

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## CONTINUING PROFESSIONAL EDUCATION

**Learning Objectives:** At the conclusion of this webinar, participants will be able to:

- Identify the major provisions of GASB's current position on improvements to governmental fund reporting
- Understand the concepts of the proposed short-term financial resources measurement focus and how it differs from the current financial resources measurement focus
- Determine proposed changes in the Preliminary Views beyond governmental funds
- Recognize and understand new implementation guidance on GASB Statement No. 84, *Fiduciary Activities*
- Identify the new guidance in the 2018-2019 *Comprehensive Implementation Guide*

**Delivery Method:** Group-Live (for those viewing as a group) or Group-Internet Based (for those viewing individually)

**CPE Credits:** Two credits are available for this event.

### Attendance Requirements: PLEASE READ!

To obtain full credit for this event, attendees must submit attendance verification codes as given during the webinar. Click [HERE](#) for the full instructions.

**Level of Knowledge:** Overview

**Field of Study:** Accounting (Governmental)

**Advanced Preparation and Prerequisites:** All government employees are encouraged to attend. No prerequisites or advanced preparation required.



The National Association of State Auditors, Comptrollers and Treasurers is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: <https://www.nasbaregistry.org/>.

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## ADDITIONAL INFORMATION

### Program Content

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### Website Login, Payments or Registration

Pat Hackney, [phackney@nasact.org](mailto:phackney@nasact.org), (859) 276-1147

### Logistics, CPE or Other

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