



# **GASB 87, 94 AND 96 – IMPLEMENTATION ISSUES AND LESSONS LEARNED**

NASACT Annual Conference - 2023



# SPEAKERS TODAY

**Scott DeViney,**  
Assistant Director of  
Quality Assurance  
(Washington)

**Robert Hamilton,**  
Statewide Accounting  
and Reporting Services  
Manager  
(Oregon)

**Kurt Schlicker -**  
Moderator, Partner,  
Eide Bailly, LLP





**WHAT ARE THE BIGGEST  
LESSONS LEARNED FROM  
GASB 87 THAT YOU PLAN TO  
APPLY TO GASB 94/96?**



**HAVE THERE BEEN ANY  
SURPRISES DURING THIS  
PROCESS?**



**WHAT DO YOU FORESEE AS  
THE BIGGEST CHALLENGE?**



**WHAT WOULD YOUR  
RECOMMENDATIONS BE TO  
PREPARERS AND AUDITORS?**



**OPEN DISCUSSION FROM  
OUR AUDIENCE**



[eidebailly.com](http://eidebailly.com)





**CPAs & BUSINESS ADVISORS**

---

Find us online:



**eidebailly.com**