



# GASB 87 Technology Leading Practices

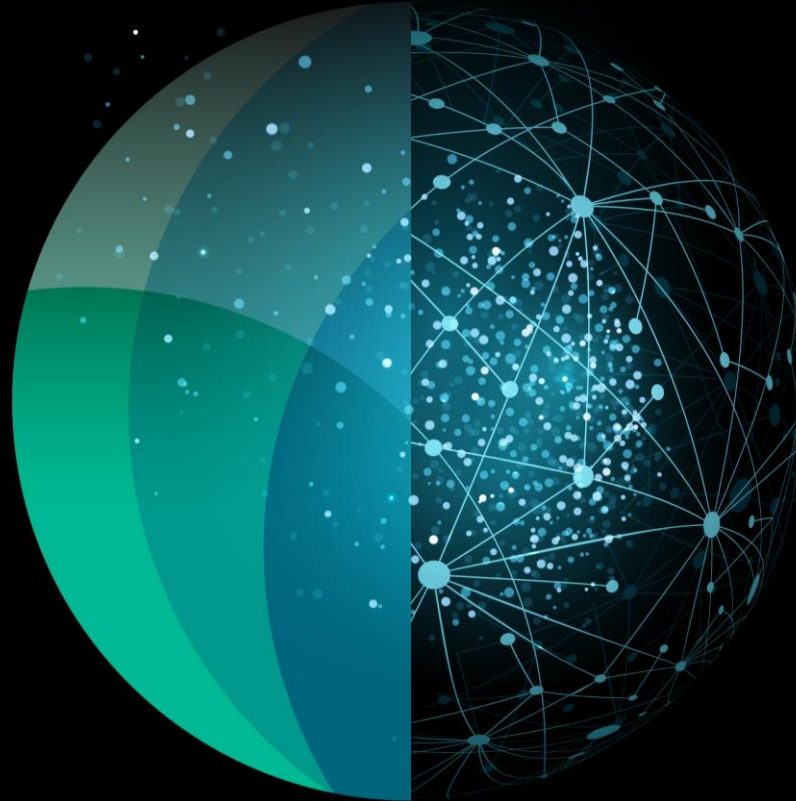
NASC Conference 2021

Thursday, March 25 – 11:05 to 11:45 EDT

Speakers:

Christopher Stewart, Partner, Deloitte & Touche LLP

Burju Cobb, Senior Manager, Deloitte & Touche LLP



# Introductions

---



---

Chris Stewart

Partner  
Deloitte & Touche LLP  
[chrstewart@deloitte.com](mailto:chrstewart@deloitte.com)

---



---

Burju Cobb

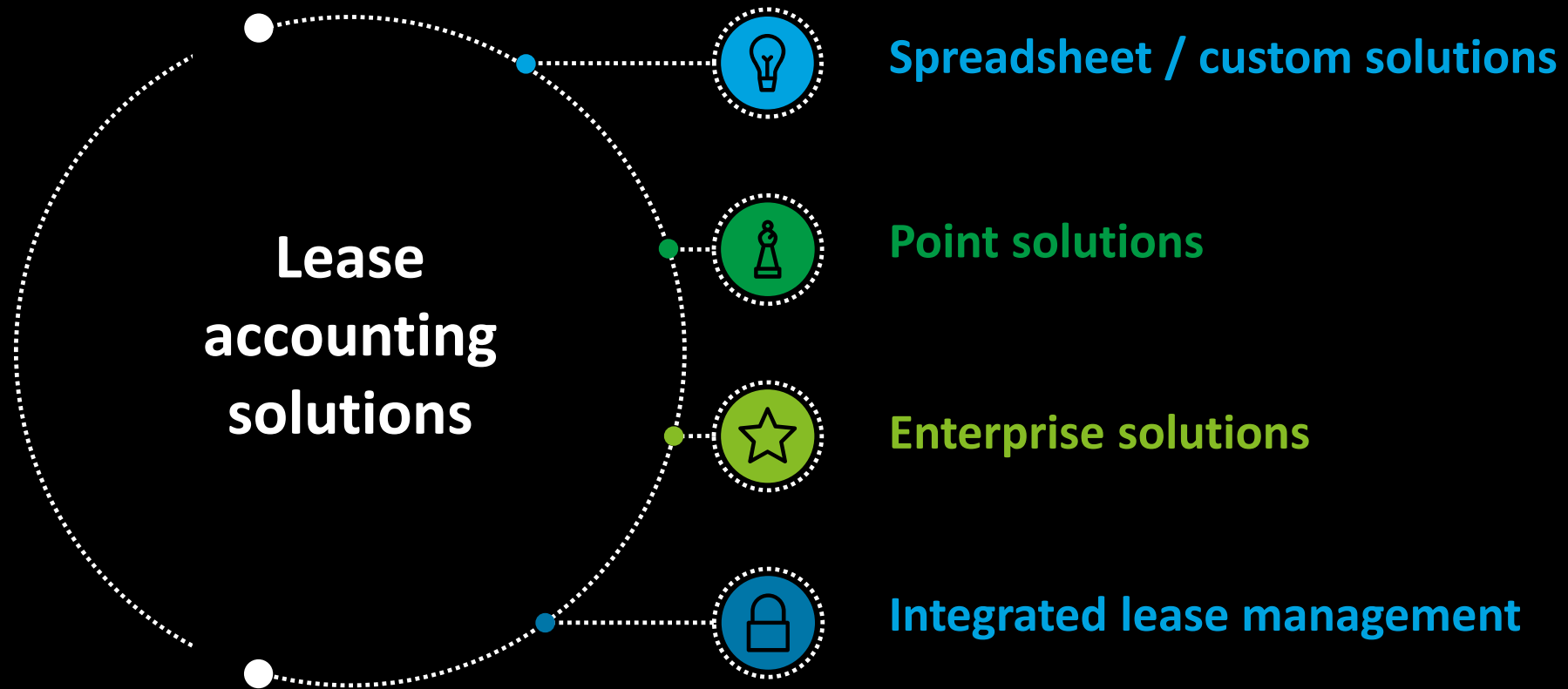
Senior Manager  
Deloitte & Touche LLP  
[bucobb@deloitte.com](mailto:bucobb@deloitte.com)

---

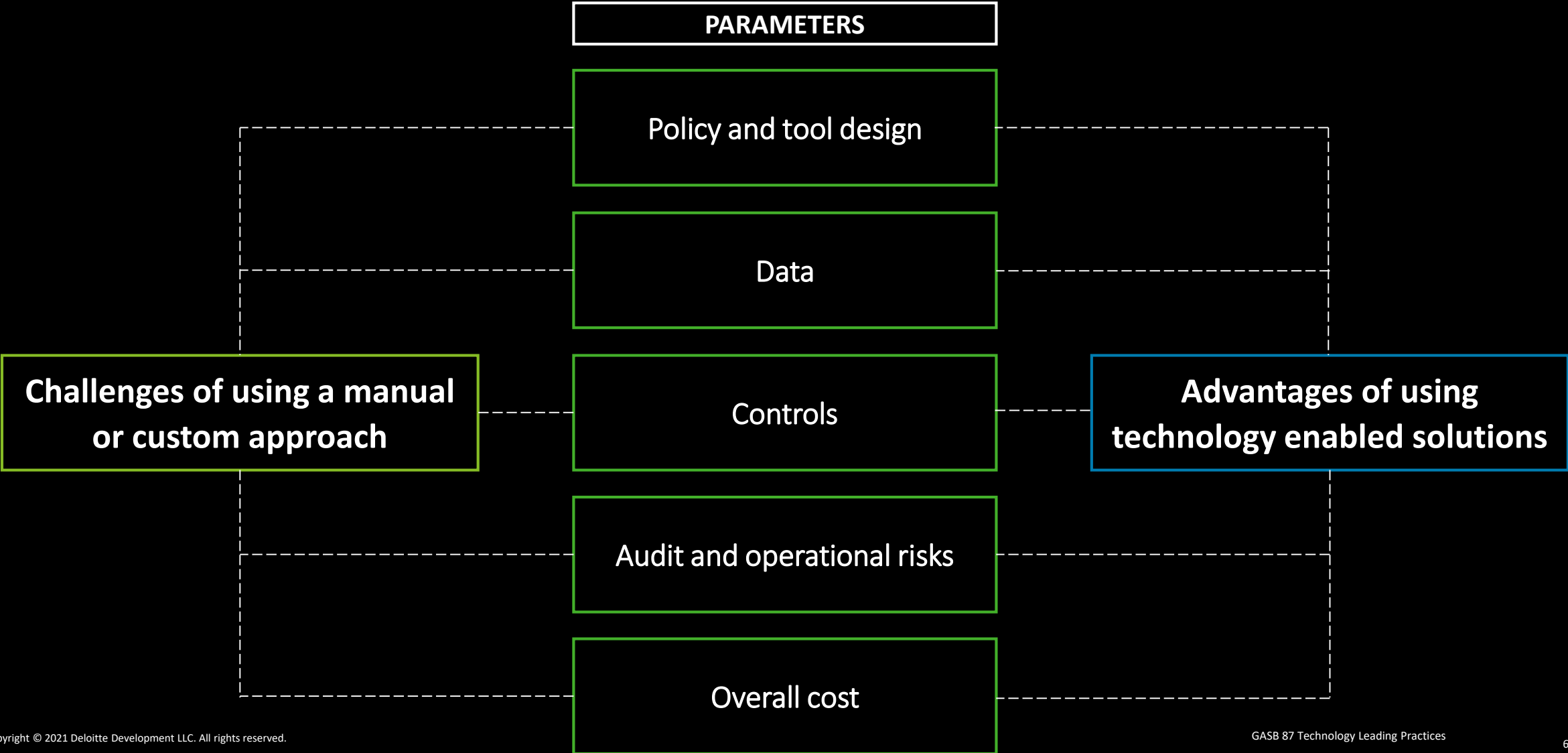
# Why do organizations need a lease accounting technology solution?

# What are my options for lease accounting solutions?

# Lease accounting solution options



# Manual/custom approach versus technology



# What do I need to consider when selecting a solution?

# Considerations for selecting a solution

---

Cloud vs on-premises

Security controls

Accessibility

SOC reports

Auditability considerations

Level of vendor presence in public accounting

Storage requirements

Comprehensiveness of solution

Range of functionality

History of solution



# Common pitfalls to avoid

# Common pitfalls to avoid

---

Beginning abstraction prior to selecting a software

Not considering auditability of selected solution

Underestimating the time it takes to implement a new solution

# Questions and answers



This presentation contains general information only and Deloitte is not, by means of this presentation, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This presentation is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor.

Deloitte shall not be responsible for any loss sustained by any person who relies on this presentation.

**About Deloitte**

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. In the United States, Deloitte refers to one or more of the US member firms of DTTL, their related entities that operate using the “Deloitte” name in the United States and their respective affiliates. Certain services may not be available to attest clients under the rules and regulations of public accounting. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more about our global network of member firms.