



# NASACT

## National Association of State Auditors, Comptrollers and Treasurers

### NASACT WEBINAR

#### **GASB Review 2018**

Wednesday, July 18

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.

As fiscal year-end for most state governments quickly approaches and a new year begins, it's an opportune time for financial statement preparers and auditors to get a refresher on standards that will be effective for June 30, 2018, financial statements, as well as recently released GASB statements that will require attention in fiscal year 2019.

This webinar will provide must-know guidance on previously-issued GASB statements that are effective for June 30, 2018 and 2019.

For 2018, these statements include:

- Statement 75— *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB—Employers)
- Statement 81— *Irrevocable Split-Interest Agreements*
- Statement 85— *Omnibus*
- Statement 86— *Certain Debt Extinguishment Issues*
- Implementation Guide—2017-1, *Implementation Guidance Update—2017*
- Implementation Guide—2017-2, *OPEB Plan Implementation Guide*
- Implementation Guide—2017-3, *OPEB Employer Implementation Guide*

Statements effective for 2019 are:

- Statement 83— *Certain Asset Retirement Obligations*
- Statement 88— *Certain Debt Disclosures*

Other recently issued GASB statements that will be covered include:

- Statement 84— *Fiduciary Activities*
- Statement 87— *Leases*

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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 Review**

- David A. Vaudt, Chairman, Governmental Accounting Standards Board
- David R. Bean, Director of Research and Technical Activities, Governmental Accounting Standards Board
- Other members of GASB staff

##### **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 revisions of recently issued GASB pronouncements, including those that are effective for FY 2018 and FY 2019.
- Know how the new requirements differ from the previous standards.
- Apply the new principles in preparation and audits of FY 2018 financial statements.

**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**

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