

# **Bond Case Briefs**

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## **Reminder: GASB Review 2017**

### **Event Details**

**Start Date:** 7/13/2017 2:00 PM EST

**End Date:** 7/13/2017 3:50 PM EST

**Organization Name:** NASACT

**Contact:** Pat Hackney

Email: [phackney@nasact.org](mailto:phackney@nasact.org)

Phone: (859) 276-1147

**Overview** – [Click here](#) for complete details

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, 2017, financial statements, as well as recently released GASB statements that will require attention in fiscal year 2018.

This webinar will provide “must know” guidance on previously-issued GASB statements that are effective for June 30, 2017 and 2018.

### **For 2017, these statements include:**

- Statement 73—pensions not within the scope of 67/68
- Statement 74—OPEB (plans)
- Statement 77—tax abatement disclosures
- Statement 78—certain multiple-employer pension plans
- Statement 79—certain investment pools and participants
- Statement 80—blending requirements
- Statement 82—pension issues
- Implementation Guide 2016-1
- Statements effective for 2018 are:
- Statement 75—OPEB (employers)
- Statement 81—irrevocable split-interest agreements

### **Other recently issued GASB statements that will be covered include:**

- Statement 83—certain asset retirement obligations
- Statement 84—fiduciary activities

