

# Bond Case Briefs

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## **GASB Issues Proposed Implementation Guide on Fiduciary Activities.**

**Norwalk, CT, January 3, 2019** — The Governmental Accounting Standards Board (GASB) has issued a proposed Implementation Guide that contains questions and answers about the GASB's new standards on accounting and financial reporting for fiduciary activities.

The Exposure Draft proposes answers to dozens of questions about GASB Statement No. 84, *Fiduciary Activities*. GASB Implementation Guides are intended to clarify, explain, or elaborate on the requirements of Board pronouncements.

This [Exposure Draft](#) of a proposed Implementation Guide, *Fiduciary Activities*, is available for download at no charge on the GASB website, [www.gasb.org](http://www.gasb.org). Stakeholders are encouraged to review and provide comments by February 28, 2019.