

Bond Case Briefs

Municipal Finance Law Since 1971

GASB OPEB Webinar.

Other Postemployment Benefits (OPEB): A Webinar for Users of State and Local Government Financial Information will take place on Friday, August 8, 2014, from 1:00 to 2:00 p.m. EDT. This is an informational webcast targeted to financial statement users and is offered free of charge to those who [preregister](#). CPE credit will not be offered as part of this webcast.

The CPE webcast aimed at preparers and auditors will feature GASB Research Manager Dean Mead, GASB Project Manager Scott Reeser, and GASB Project Manager Michelle Czerkowski discussing the Board's recently issued Exposure Drafts on OPEB from the perspective of state and local government practitioners.

Topics covered will include:

- Background of the project
- Proposed recognition and measurement of OPEB liabilities
- Proposed requirements for note disclosures and required supplementary information
- Proposed reporting requirements for OPEB plans
- A question-and-answer period.

The non-CPE webcast will feature Mr. Mead, Mr. Reeser, and GASB Project Research Associate Emily Clark providing information on the Exposure Drafts from the perspective of users of state and local government financial reports.

Topics covered will include:

- Background of the project
- How the OPEB liability would be measured and reported in the financial statements
- What information about OPEB governments would present in the notes to the financial statements and required supplementary schedules
- A question-and-answer period.

Archived versions of both webcasts will be available on the GASB website through October 28, 2014, and November 6, 2014, respectively. (Please note: CPE credit will not be available to those who view only the archived version of the July 30 CPE webcast.)

For more information about the webcast, log on to www.gasb.org.