

# [Bond Case Briefs](#)

*Municipal Finance Law Since 1971*

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## [22nd Annual Governmental GAAP Update \(Encore Presentation\)](#)

**Training Type:** Web-Streaming

**Course Status:** Repeat Offering

**Date and Time:** Jan 18 2018 - 1:00pm to 5:00pm EST

**Region:** Eastern

**Level:** Intermediate

**Field of Study:** Accounting - Governmental

**CPE Credits:** 4

**Member Price:** \$180.00

**Non-Member Price:** \$195.00

[Register Online](#)

**Prerequisite:** Knowledge in state and local governmental accounting and financial reporting.

### **Speakers:**

- David A. Vautd - Chairman Governmental Accounting Standards Board
- Todd Buikema - Senior Manager GFOA
- Peg Hartnett - Senior Manager GFOA
- Melinda M. Gildart, CPA, MBA - Controller Chicago Public Schools
- Bob Scott - Chief Financial Officer City of Carrollton
- Ted Williamson - Partner RubinBrown, LLP
- Chris Morrill - Executive Director/CEO GFOA

**Who Will Benefit:** State and local governmental accounting and financial reporting professionals, State and local government CFO's, and auditors of state and local governments.

### **Program Description:**

Final authoritative guidance on:

- asset retirement obligations
- the use of Fiduciary funds
- various topics covered in the 2017 Omnibus, including pension and OPEB issues
- debt extinguishment issues, including use of existing resources and prepaid insurance leases

Recent GASB implementation guidance

Proposed guidance on debt disclosures for direct borrowings and direct placements

Proposed implementation guidance for accounting and financial reporting for OPEB

Other ongoing GASB projects

Update on the GASB financial reporting model improvements for governmental funds

Update on the uniform grant guidance, including procurement guidelines

Proposed changes to the Yellow Book

Common financial reporting deficiencies

*Topics subject to change*

**Seminar Objectives:**

Participants in this year's GAAP Update should obtain a practical knowledge of:

- GASB Statement No. 83, *Certain Asset Retirement Obligations*
- GASB Statement No. 84, *Fiduciary Activities*
- GASB Statement No. 85, *Omnibus 2017*
- GASB Statement No. 86, *Certain Debt Extinguishment Issues*
- GASB Statement No. 87, *Leases*
- GASB Invitation to Comment, *Financial Reporting Model Improvements— Governmental Funds*
- *GASB ED on Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*
- Forthcoming GASB ED Implementation Guide, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*
- Common financial reporting deficiencies encountered in the GFOA's Certificate of Achievement for Excellence in Financial Reporting Program.
- Government Accountability Office 2017 ED of *Government Auditing Standards*
- Updates on the Office of Management and Budget's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the Uniform Guidance)*

[GAAP Update FAQs](#)

**Agenda:** [Download](#)

**Other Documents:**

[Brochure](#)

[Technical FAQs](#)