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## GASB Issues Implementation Guide on Fiduciary Activities.

**Norwalk, CT, June 17, 2019** — The Governmental Accounting Standards Board (GASB) has issued a new Implementation Guide that contains questions and answers about the GASB's recently issued standards on accounting and financial reporting for fiduciary activities.

[Implementation Guide No. 2019-2, \*Fiduciary Activities\*](#), answers many questions about how to apply the provisions of GASB Statement No. 84, *Fiduciary Activities*. GASB Implementation Guides are intended to clarify, explain, or elaborate on the requirements of Board pronouncements.

The Guide is available for download at no charge on the GASB website, [www.gasb.org](http://www.gasb.org). Printed copies will be available through the GASB Store in the coming weeks.

The questions and answers contained in GASB Implementation Guides constitute Category B authoritative guidance under generally accepted accounting principles (GAAP). The guidance is applicable to all state and local governments that follow GAAP when preparing their financial statements.

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