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## **Identifying Component Units: GFOA Webinar**

**March 26, 2024 | 1 pm - 2 pm ET**

### **Details:**

The scope of public sector external financial reporting often extends beyond the reporting government to encompass one or more additional legally-separate organizations. This seminar examines the scope of the public sector financial reporting entity.

### **Learning Objectives:**

- Understand the criteria used in establishing a primary government's financial accountability for a potential component unit
- Identify the two types of fiduciary component units and the criteria for their inclusion in a primary government's fiduciary funds financial statements

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