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Examining Concentrations and Constraints for GASB 102: GFOA Webinar

July 24, 2025 | 1 p.m.-2 p.m. ET

Details:

Under Governmental Accounting Standards Board Statement No. 102, Certain Risk Disclosures, governments are now tasked with evaluating a variety of concentrations and constraints impacting their governments for possible disclosure. The existence of a concentration or constraint itself does not immediately trigger a disclosure. This webinar will cover the components to the analysis and also walk through the disclosure requirements set forth by GASB 102 and walk through sample disclosures.

Learning Objectives:

- Summarize the disclosure requirements from GASB 102.
- Identify examples of concentrations and constraints for evaluation.
- Apply insights from sample disclosures.

Member Price: $50.00
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