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Identifying Component Units: GFOA Webinar

September 25, 2025 | 1 p.m.-2:30 p.m. 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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