



Government Finance Officers Association

**Agenda**

**13<sup>th</sup> Annual Governmental GAAP Update**  
**Thursday, November 6, 2008**  
**(1:00 – 5:00 p.m. Eastern)**

1:00 – 1:05 p.m.	Introduction and overview
1:05 – 1:40 p.m.	Fund balance/definition of governmental fund types (Pending GASB statement)
1:40 – 2:30 p.m.	New practice guidance from GASB (Revision of GASB's <i>Comprehensive Implementation Guide</i> )
2:30 – 2:40 p.m.	Break
2:40 – 2:45 p.m.	Questions
2:45 – 3:25 p.m.	<i>Accounting and Financial Reporting for Derivative Instruments</i> (GASB Statement No. 53)
3:25 – 3:35 p.m.	Service efforts and accomplishments (SEA) reporting (Amendments to GASB Concepts Statement No. 2 and <i>Suggested Guidelines for Voluntary Reporting of SEA Performance Information</i> )
3:35 – 3:45 p.m.	Break
3:45 – 3:50 p.m.	Questions
3:50 – 4:35 p.m.	Reporting deficiencies and technical clarifications New GFOA recommended practices
4:35 – 4:45 p.m.	Recent GASB Developments GASB technical plan
4:45 – 4:50 p.m.	Guidance on Monitoring Internal Control Systems (Pending guidance from the Council of Sponsoring Organizations-COSO)
4:50 – 5:00 p.m.	Questions