



Accounting and Financial Reporting for Other Postemployment Benefits (OPEB)

Wednesday, March 9, 2005 • 2 p.m. - 4 p.m. EST

March 9th session added due to popular demand.

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In the face of ever-rising healthcare costs, and as more and more employees of the “baby boom” approach retirement, other postemployment benefits (OPEB) have become an increasingly important element of employee compensation. Traditionally, OPEB have been accounted for and financed on a pay-as-you-go basis in the public sector. Two recent pronouncements of the Governmental Accounting Standards Board (GASB), however, will soon require that the cost of OPEB be accrued as expense for financial reporting purposes as benefits are earned by employees. This two-hour interactive seminar, specifically designed for those with no prior knowledge of pensions and benefits accounting, will combine lecture, illustrations, and exercises to provide practical coverage of all the key elements of the new GASB guidance, primarily from the perspective of employers, but also from the vantage point of OPEB plans and their sponsors.

Speaker: Stephen J. Gauthier, CPA

Mr. Gauthier is the Director of the Technical Services Center for the Government Finance Officers Association of the United States and Canada. He is responsible for GFOA's Certificate of Achievement and Budget Awards Programs, and has authored many GFOA publications, including the Blue Book, *Governmental Accounting, Auditing, and Financial Reporting (GAAFR)*; *Evaluating Internal Controls*; and several titles in GFOA's *Elected Official's* series. He also serves as the editor of GFOA's *GAAFR Review* newsletter, and is a regular speaker at GFOA's training sessions, including the Annual Governmental GAAP Update Satellite Videoconference and various Internet seminars.

It's easy to participate...

What you need:

Speakerphone and separate Internet connection

How it works:

View materials on secure Internet site.
Password provided with confirmation.

- Ask questions at any time
- Interactive exercises to test your mastery of the material
- Comprehensive PowerPoint presentation for ready reference



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GAAFR Review

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