What Employers Need to Know About the New Pension Accounting

Group Internet-based course

September 4, 2014, and again on March 26, 2015

2:00 p.m. – 4:00 p.m. ET

Course Level: Basic • Prerequisites: None

Recommended Reading
Chapter 23, “Pension Benefits, Other Postemployment Benefits (OPEB), and Termination Benefits,” from the GAAFR Supplement

The GAAFR Supplement is available both in e-book format and print form to meet your individual needs and circumstances.

To learn more, order online, or register for this event, visit www.gfoa.org.

Who Will Benefit
Accounting or auditing professionals responsible for preparing or auditing the financial statements of state or local government employers that offer pension benefits.

Program Overview
The implementation of Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions, is about to fundamentally change how state and local governments account for the cost of pension benefits. This interactive Internet training session offers a comprehensive, easy-to-understand overview of the latest GASB guidance on pensions. The session also explores the significant implications for budgeting and auditing, and suggests effective strategies for explaining the change to elected officials and the public.

Seminar Objectives
To provide participants with a solid basic understanding of employer accounting and financial reporting for pensions under GASB Statement No. 68 and how the implementation of that standard will affect funding strategies and the employer’s financial statement audit.

Instructor
The instructor for this program will be Stephen J. Gauthier, Director of GFOA’s Technical Services Center. Gauthier has authored numerous publications, including Governmental Accounting, Auditing, and Financial Reporting (GAAFR or “Blue Book”).

It's Easy to Participate
• The GFOA's Internet training is delivered to attendees via a secure website and audio conferencing service.

Equipment Needed
• A computer with a Web browser to view the presentation. If you have speakers for your computer, you will be able to listen to the training using them.
• If you do not have speakers for your computer, you will need a phone to listen to the presentation. (Speaker phone recommended, but not required.)

How It Works
• Participants will receive an e-mail invitation containing a link with instructions at the beginning of the week the course will be taking place from the e-mail address messenger@webex.com. (Please add this e-mail address to your “allowed senders list.”)
• View materials on secure Internet site.
• Ask questions at any time during the course and test your mastery of the material with interactive exercises.
• To join the event more quickly, you can set up Event Manager before the event starts. Go to: https://gfoa.webex.com/gfoa/ecsetup.php?frommail=1.
### Program Information

- **September 4, 2014**
- **March 26, 2015**

**Please print or type. Register online at www.gfoa.org.**

- Indicate if you are faxing this form. Fax accepted only with credit card payment or purchase orders. **Do Not Mail the Original.**

**Name:** ________________________________

**Title:** ________________________________

**Employer:** ________________________________

**Address:** ___________________________________________________

**City:** ________________________________

**State/Province:** ______________ **Zip/Postal Code:** _________________

**Telephone:** ________________________________________________

**Fax:** ________________________________

**E-mail: (Required) ___________________________________________**

**GFOA Membership # (if available) _________________________________**

**Indicate if you are faxing this form. Fax accepted only with credit card payment or purchase orders. Do Not Mail the Original.**

**Active Member #: ___________________________________________**

**Active Member Name:** _________________________________________

**Pay please photocopy this form for additional registrants.**

**A copy of the confirmation and invoice will be sent as a PDF attachment via e-mail from training@gfoa.org. Please add this address to your allowed senders list.**

**Registration fee is per person, not per group. Early and/or student registration discounts do not apply to Internet training.**

Register and pay for 3-9 participants and receive 10 percent off the total cost of the registrations. Register and pay for 10 or more participants and receive 15 percent off the total cost of the registrations. To qualify for the group discount, registrations must be submitted together. Individual registrations submitted separately or after the original group is submitted will not qualify for the group discounts.

Cancellations received five business days before the event date will incur a $20 administrative fee. No refunds will be issued after that date.

**Substitutions (government entities only):** A one-for-one substitution of a nonmember for an active member is allowed. If your organization has a current GFOA member on staff who is not participating in these training seminars, a nonmember may attend in his/her place at the member rate. You must provide the member number and/or name of the GFOA member on the registration form.

**Inquiries:** For information regarding administrative policies such as complaints and refunds, please contact the GFOA at training@gfoa.org or at 312-977-9700.

### Registration Fees

- **$85 Active/Associate Member**
- **$160 Nonmember**

**Registration Fee** $________

**Group Discount** $________

**New member fee: Visit www.gfoa.org** (if applicable)

**Discount for paid new member** $________

**REGISTRATION TOTAL** $________

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**Fees must be paid in U.S. dollars by check, credit card, or purchase order. Please do not submit duplicate copies.**

- **Payment by check:** Payable to “Government Finance Officers Association”
  **Send to:** GFOA • 3076 Eagle Way • Chicago, IL 60678-1030

- **Payment by credit card:** Scan and e-mail the form to training@gfoa.org; fax: 312-977-4806; or send to: GFOA • 203 N. LaSalle St. • Suite 2700 • Chicago, IL 60601-1210
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