



Understanding GASB's Exposure Drafts on Subscription-based IT Arrangements, Public-Private Partnerships, Deferred Compensation Plans, and the Omnibus Project

NEW

July 17, 2019 | 2:00 pm to 4:00 pm (ET)

LEVEL: Intermediate

CPE CREDITS: 2 (based on a 50-minute hour)

FIELD OF STUDY: Accounting – Governmental

PREREQUISITE: Basic understanding of current governmental generally accepted accounting principles.

Who Will Benefit:

Those responsible for the oversight, accounting, and financial reporting for governments, as well as auditors of governmental financial reports.

Program Description:

In May and June of 2019, the Governmental Accounting Standards Board (GASB) is expected to release Exposure Drafts for four of its projects:

- *Subscription-based Information Technology Arrangements:* Addresses the accounting and financial reporting for subscription-based information technology arrangements (SBITAs), and potential guidance for cloud computing arrangements.
- *Public-Private Partnerships, including a Reexamination of GASB Statement No. 60:* Addresses the accounting and financial reporting for public-private partnerships, and potential amended or new implementation guidance for service concession arrangements.
- *Deferred Compensation Plans – Reexamination of GASB Statement No. 32:* Addresses the accounting and financial reporting for IRS Code Section 457 Deferred Compensation Plans.
- *Omnibus:* Addresses various technical corrections and other practice issues that have been identified by the GASB.

This two-hour internet training is designed to provide participants with the most recent proposed guidance on these GASB projects.

Seminar Objectives:

Those who successfully complete this seminar should be able to:

- Understand the proposed guidance provided in the GASB's most recent Exposure Drafts on the accounting and financial reporting for SBITAs, public-private partnerships, and deferred compensation plans.
- Be aware of the various technical corrections and other practice issues that GASB has addressed in its most recent *Omnibus* Exposure Draft. Some of these issues include: the definition of "collections;" reporting of intra-entity transfers of assets in pension and OPEB plan reporting; and exceptions to the use of acquisition value in a government acquisition.

Instructor:

Michele Mark Levine, Director, Technical Services, GFOA

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

For further study check out course recommended reading
and other GFOA publications on the website.

It's Easy to Participate

- 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.")
- Materials can be viewed on a secure internet site.
- Questions can be asked at any time during the course, and interactive exercises will test your mastery of the material.
- 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>.

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