



Government Finance Officers Association

GROUP
INTERNET-BASED
COURSE

Understanding GASB's Implementation Guidance on Fiduciary Activities

NEW

August 28, 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 governmental generally accepted accounting principles.

Who Will Benefit:

Those responsible for the oversight, accounting, and financial reporting for government fiduciary activities; as well as auditors of governmental financial reports.

Program Description:

Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, became effective for reporting periods beginning after December 15, 2018. GASB's *Implementation Guide-Fiduciary Activities*, due to be released in May 2019, addresses issues identified by GASB's stakeholders as they planned for the initial implementation of GASB 84.

This two-hour internet training is designed to educate participants on the additional guidance provided by the GASB in the form of questions and answers regarding fiduciary activities including:

All topics will incorporate GASB's new implementation guidance on financial activities

- The identification of a fiduciary component unit;
- Pension and OPEB arrangements that are not component units;
- Fiduciary activities, other than pension and OPEB arrangements and component units; and
- The proper reporting for fiduciary activities in the fiduciary funds.

Seminar Objectives:

Those who successfully complete this seminar should be able to:

- Determine when a pension or OPEB plan should be reported as a fiduciary fund or fiduciary component unit of the primary government.
- Understand when certain undertakings of a government (other than pension or OPEB arrangements) should be reported as fiduciary activities of the government.
- Identify when certain fiduciary fund types should be used (other than pension or OPEB arrangements).
- Understand the proper financial reporting for the government's fiduciary activities.
- Be able to apply GASB's new implementation guidance for fiduciary activities.

Instructors:

Michele Mark Levine, Director, Technical Services, GFOA

Diane B. Allison, CPA, CGMA, CGFO, CLSBA, Director of Business Services, Ascension Parish School Board

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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- Member: \$85 Non-Member: \$160

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