



AGENDA

2017 Governmental Accounting Update

June 14, 2017

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- 8:15 – 8:20 Call to Order – Michael Euliss, Office of the State Controller, Communications/Government Relations/Training Director
- 8:20 – 8:30 Opening Remarks – Dr. Linda Combs, State Controller
- Governmental Accounting Standards Board Update (Eric Berman, Eide Bailly LLP)**
- 8:30 – 10:00 What Do We Need to Think About for June 30, 2017?
- GASB 82 – Pension Issues
 - GASB 74 – OPEB Plans
 - GASB 77 – Tax Abatement Disclosures
 - GASB 80 – Blending Requirements for *Certain* Component Units
 - Implementation Guide - 2016-1
- 10:00 – 10:20 Break
- 10:20 – 11:50 June 30, 2018 Issues
- GASB 75 - OPEB Employers
 - GASB 85 – Omnibus
 - GASB 81 – Irrevocable Split Interest Agreements
 - GASB 86 – *Certain* Debt Extinguishments
 - Implementation Guide – 2017-1
- 11:50 – 12:00 June 30, 2019 and Beyond
- GASB 83 – Asset Retirement Obligations
 - GASB 84 – Fiduciary Activities
 - GASB 87 - Leases
- 12:00 – 1:00 Lunch
- Financial Management Topics (Elliott Davis Decosimo)**
- 1:00 – 1:05 Call to Order – Michael Euliss, Office of the State Controller
- 1:05 – 1:55 Grant Compliance – Tom McNeish, Elliott Davis Decosimo
- 1:55 – 2:45 Emerging Tax Topics for Fiscal Officers – Understanding your Agency’s Risks – Denise Hill, Elliott Davis Decosimo
- 2:45 – 3:05 Break
- 3:05 – 3:55 Fraud Update – Rochelle Friend, Elliott Davis Decosimo
- 3:55 – 4:45 Data Security and Cyber Threats – Bonnie Bastow and Fellen Yang, Elliott Davis Decosimo
- Closing Remarks – Michael Euliss, Office of the State Controller

Upcoming Training Dates: July 26, 2017 – 2017 Professional Ethics and Conduct Webcast December 12, 2017 – 2017 OSC Financial Conference
