



AGENDA

OSC Governmental Accounting Update

May 10 - 11, 2023

May 10, 2023

- 8:10 – 8:15 Call to Order – Michael Euliss, Office of the State Controller,
Communications/Government Relations/Training Director
- 8:15 – 8:25 Opening Remarks – Nels Roseland, State Controller
- Accounting and Governmental Accounting Standards Board (GASB) Update**
- 8:25 – 9:45 GASB Update, Part 1 – GASB 94, GASB 96, GASB 87
- 9:45 – 10:00 Break
- 10:00 – 11:00 GASB Update, Part 1 – GASB 94, GASB 96, GASB 87, continued
- 11:00 – 11:10 Break
- 11:10 – 12:00 GASB Update, Part 1 – GASB 94, GASB 96, GASB 87, continued
- Closing Remarks – Michael Euliss, Office of the State Controller

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- Accounting and Governmental Accounting Standards Board (GASB) Update**
- 8:15 – 9:45 GASB Update, Part 2 – Pronouncements being implemented, Projects under
deliberation, Pre-agenda research activities, Post-implementation review
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deliberation, Pre-agenda research activities, Post-implementation review,
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deliberation, Pre-agenda research activities, Post-implementation review, continued
- Closing Remarks – Michael Euliss, Office of the State Controller