



2021 Virtual Governmental Accounting Update

Continuing Professional Education
North Carolina Office of the State Controller

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| Date: | June 8, 2021 June 9, 2021 8:10 a.m. to 12:00 p.m. each day |
| Location: | Web-based Virtual Conference |
| Learning Objectives: | To gain an understanding of recent activities of the Governmental Accounting Standards Board (GASB) and other topics including cyber security, data analytics, and change management. |
| Content: | <p><u>June 8, 2021</u> <u>GASB Update – Scott Anderson and Janeen Hathcock, GASB</u></p> <ul style="list-style-type: none">- GASB 84, Fiduciary Activities - including the Implementation Guide No. 2019-2- GASB 87, Leases - including the Implementation Guide No. 2019-3- GASB 91, Conduit Debt Obligations- GASB 92, Omnibus 2020- GASB 93, Replacement of Interbank Offered Rates- GASB 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements- GASB 96, Subscription-Based Information Technology Arrangements- GASB 97, Certain Component Unit Criteria, and Accounting and Reporting for IRC Section 457 Deferred Compensation Plans- Implementation Guide No. 2020-1 – Implementation Guidance Update- GASB Exposure Draft, Financial Reporting Model Improvements- GASB Exposure Draft, Recognition of Elements of Financial Statements- GASB Preliminary Views, Revenue and Expense Recognition- Other Current projects <p><u>June 9, 2021</u> <u>Other Governmental Accounting Topics – Cherry Bekaert</u></p> <ul style="list-style-type: none">- Data Analytics- Leading through Change- Cybersecurity and Data Breaches |
| Instructors: | Scott Anderson and Janeen Hathcock - GASB Bryce Gartner, Jonathan Kraftchick, and Steve Ursillo - Cherry Bekaert |
| CPE Credit Offered: | Up to eight hours |
| Fields of Study: | Accounting – Governmental, Information Technology, and Personal Development |
| Materials: | Available in advance on the OSC website |
| Instructional Delivery Method: | Group internet based |
| Prerequisites: | Must be employed by a State agency or institution that is part of the State financial reporting entity (i.e., an entity included in the State's Comprehensive Annual Financial Report) |
| Advance Preparation: | None |
| Level: | Basic |

DEVELOPER: [GOVERNMENTAL ACCOUNTING STANDARDS BOARD](#) AND [CHERRY BEKAERT](#)

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