



AGENDA

2018 Governmental Accounting Update

May 10, 2018

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 (David Bean, Governmental Accounting Standards Board)

8:30 – 8:45 Overview of the Board and Standards Setting Process

8:45 – 9:00 Overview of Recently Issued Standards and Due Process Documents

9:00 – 9:30 Other Postemployment Benefits

9:30 – 9:45 Irrevocable Split-Interest Agreements

9:45 – 10:10 Fiduciary Activities

10:10 – 10:30 Break

10:30 – 10:55 Leases

10:55 – 11:05 Debt Disclosures and Capitalization of Interest

11:05 – 11:35 Practice Implementation Issues

11:35 – 12:00 Financial Reporting Model and Revenue and Expense Recognition

12:00 – 1:00 Lunch

Other Governmental Accounting Topics (Cherry Bekaert LLP)

1:00 – 1:05 Call to Order – Michael Euliss, Office of the State Controller

1:05 – 1:55 Uniform Grant Guidance Changes – Carlene Kamradt, Cherry Bekaert LLP

1:55 – 2:15 Break

2:15 – 3:30 Case Studies: Fraud in Government – Rusty Pounds, Cherry Bekaert LLP

3:30 – 4:45 Making Sense Out of Change – Jonathan Kraftchick, Cherry Bekaert LLP

Closing Remarks – Michael Euliss, Office of the State Controller

Upcoming Training Dates:

July 18, 2018 – 2018 Professional Ethics and Conduct Webcast

December 11, 2018 – 2018 OSC Financial Conference