



2018 Governmental Accounting Update

Continuing Professional Education

North Carolina Office of the State Controller

- Date:** May 10, 2018
8:15 a.m. to 4:45 p.m.
- Location:** The McKimmon Conference and Training Center
N.C. State University
1101 Gorman Street
Raleigh, NC 27606
- Objective:** To provide an update of recent activities of the Governmental Accounting Standards Board (GASB) and other topics including fraud, uniform grant guidance changes, and professional development.
- Content:** Morning Session
GASB Update – David Bean, GASB (4 CPE hours)
 - GASB 75, OPEB - Employers
 - GASB 81, Irrevocable Split-Interest Agreements
 - GASB 83, Asset Retirement Obligations
 - GASB 84, Fiduciary Activities
 - GASB 86, Certain Debt Extinguishment Issues
 - GASB 87, Leases
 - Current projects including financial reporting model, revenue and expense recognition, and note disclosuresAfternoon Session
Other Governmental Accounting Topics – Cherry Bekaert (4 CPE hours)
 - Uniform Grant Guidance Changes
 - Case Studies: Fraud in Government
 - Making Sense Out of Change
- Instructors:** David Bean - Director of Research & Technical Activities, GASB
Carlene Kamradt – Senior Manager, Cherry Bekaert
Rusty Pounds – Manager, Cherry Bekaert
Jonathan Kraftchick – Managing Director, Assurance Services, Cherry Bekaert
- CPE Credit Offered:** Eight hours
- Materials:** Will be available in advance on the OSC web page
- Teaching Method:** Lecture
- Mini-breakfast:** Available beginning at 7:30 a.m. (biscuits, muffins, and fruit)
- Lunch:** 12:00 p.m. – 1:00 p.m. (classic meat lasagna, spinach lasagna, salad, and dessert)
- Prerequisites:** 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
-

DEVELOPERS: GOVERNMENTAL ACCOUNTING STANDARDS BOARD <http://www.gasb.org/>
CHERRY BEKAERT <http://www.cbh.com/about/>

SPONSOR: NC Office of the State Controller <https://www.osc.nc.gov/about-osc>