



## 2017 Governmental Accounting Update

### Continuing Professional Education

North Carolina Office of the State Controller

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- Date:** June 14, 2017  
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 data security, fraud, and compliance.
- Content:** Morning Session  
GASB Update – Eide Bailly, LLP (4 CPE hours)
- GASB 74, Other Postemployment Benefits (OPEB) Plan Reporting
  - GASB 75, OPEB - Employers
  - GASB 77, Tax Abatement Disclosures
  - GASB 80, Blending Requirements for Certain Component Units
  - GASB 81, Irrevocable Split-Interest Agreements
  - GASB 82, Pension Issues
  - GASB 83, Asset Retirement Obligations
  - GASB 84, Fiduciary Activities
  - GASB 85, Omnibus
  - GASB 86, Certain Debt Extinguishments
  - GASB 87, Leases
  - GASB Exposure Drafts and Technical Agenda
- Afternoon Session  
Other Governmental Accounting Topics – Elliott Davis Decosimo (4 CPE hours)
- Data security and cyber threats
  - Fraud Update
  - Grant Compliance
  - IRS Compliance Issues: Spotlight on Fringe Benefits
- Instructors:** Eric Berman - Eide Bailly LLP  
Bonnie Bastow, Fellen Yang, Rochelle Friend, Tom McNeish, and Denise Hill - Elliott Davis Decosimo
- 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.
- Lunch:** 12:00 p.m. – 1:00 p.m.
- 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