



## 2020 Governmental Accounting Update

### Continuing Professional Education

#### North Carolina Office of the State Controller

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<b>Date:</b>	June 4, 2020 8:15 a.m. to 4:50 p.m.
<b>Location:</b>	Web-based Go to Webinar
<b>Learning Objectives:</b>	To gain an understanding of recent activities of the Governmental Accounting Standards Board (GASB) and other topics including data security, cyber threats, and compliance.
<b>Content:</b>	<u>GASB Update - Chris Pembrook, Crawford &amp; Associates</u> <ul style="list-style-type: none"><li>- GASB 84, Fiduciary Activities - including the Implementation Guide No. 2019-2</li><li>- GASB 87, Leases – including the Implementation Guide No. 2019-3</li><li>- GASB 89, Accounting for Interest Cost Incurred before the End of a Construction Period</li><li>- GASB 90, Majority Equity Interests – an amendment of GASB Statements 14 and 61</li><li>- GASB 91, Conduit Debt Obligations</li><li>- GASB 92, Omnibus 2020</li><li>- GASB 93, Replacement of Interbank Offered Rates</li><li>- GASB 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements</li><li>- Implementation Guide No. 2019-1- Implementation Guidance Update</li><li>- GASB Exposure Draft, Postponement of the Effective Dates of Certain Authoritative Guidance</li><li>- GASB Exposure Draft, Certain Component Unit Criteria and Accounting and Financial Reporting for IRC 457 Deferred Compensation Plans</li></ul> <u>Other Governmental Accounting Topics – Elliott Davis</u> <ul style="list-style-type: none"><li>- IRS compliance issues</li><li>- Grant compliance</li><li>- Data security and cyber threats</li><li>- Applicability of HIPAA law to governmental entities</li></ul>
<b>Instructors:</b>	Chris Pembrook - Crawford & Associates Denise Hill, Janice Ratica, Tom McNeish, Jimmy Buddenberg and Ira Bedenbaugh - Elliott Davis
<b>CPE Credit Offered:</b>	Up to eight hours
<b>Fields of Study:</b>	Accounting – Governmental, Taxes, Information Technology, Specialized Knowledge
<b>Materials:</b>	Available in advance on the OSC web page
<b>Instructional Delivery Method:</b>	Group internet based
<b>Lunch:</b>	12:05 p.m.- 1:05 p.m. (on your own)
<b>Prerequisites:</b>	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)
<b>Advance Preparation:</b>	None
<b>Level:</b>	Basic

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DEVELOPER: [CRAWFORD & ASSOCIATES, PC](#) AND [ELLIOTT DAVIS](#)

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