

2016 Governmental Accounting and Auditing Update
Continuing Professional Education
North Carolina Office of the State Controller*

Date:	May 17, 2016 8:15 a.m. to 4:45 p.m.
Location:	N.C. State University - McKimmon Conference and Training Center 1101 Gorman Street, Raleigh, NC 27606
Objective:	To provide an update of recent activities of the Governmental Accounting Standards Board (GASB) and the Auditing Standards Board (ASB).
Content:	<u>Accounting Standards Update (7 CPE hours)</u> <ul style="list-style-type: none">- GASB 72, Fair Value Measurement and Application- GASB 73, Accounting and Financial Reporting for Pensions and Related Assets that are Not Within the Scope of GASB 68- GASB 74, Other Postemployment Benefits (OPEB) Plan Reporting- GASB 75, OPEB - Employers- GASB 76, The Hierarchy of GAAP for State and Local Governments- GASB 77, Tax Abatement Disclosures- GASB 78, Pensions Provided through Certain Multiple-Employer Pension Plans- GASB 79, Certain External Investment Pools and Pool Participants- GASB 80, Blending Requirements for Certain Component Units- GASB 81, Irrevocable Split-Interest Agreements- GASB 82, Pension Issues- GASB Exposure Drafts and Technical Agenda <u>Auditing Update (1 CPE hour)</u> <ul style="list-style-type: none">- SAS 128, 129, 130, and 131- Auditing Standards Board's Technical Agenda
Instructors:	Gerry Boaz, CPA, CGFM, CGMA, Technical Manager, Tennessee Division of State Audit Jerry Durham, CPA, CGFM, CFE, Assistant Director, Tennessee Division of Local Government Audit
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. (barbeque, fried chicken, sides, 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

* Click the following links for additional information about the [NC Office of the State Controller](#), the sponsor of this program, and the [Tennessee Comptroller of the Treasury](#), the developer of this program.