



Advanced Governmental Accounting Seminar
August 6 & 7, 2025
Niagara Event Center—Put-in-Bay, OH
PROGRAM

Wednesday, August 6, 2025

8:30 – 9:00	Registration/Continental Breakfast
9:00 - 9:30	What's going on? / Introduction
9:30 - 10:00	State Budget Changes
10:00 – 10:50	GASB 102 Certain Risk Disclosures
10:50 - 11:00	Break
11:00 – 11:50	Arbitrage Rebate
11:50 – 1:00	Lunch
1:00 – 2:00	Fiscal Distress
2:00 – 2:35	Opiod Settlements
2:35 – 2:45	Break
2:45 – 3:05	GASB 104 Disclosure of Certain Capital Assets
3:50 – 4:20	Current GASB Projects
4:20 p.m.	Program Adjourns

Thursday, August 7, 2025

8:30 – 9:00	Continental Breakfast
9:00 – 9:50	GASB 83 Asset Retirement Obligations Water/Sewer
9:50 – 10:20	GASB 103 Financial Reporting Model
10:20 – 10:35	Break/Check-Out
10:35 – 11:00	ACFR, PAFR, Budget Awards & CPFO
11:00 – 11:50	External Audits
11:50 – 12:50	Lunch
12:50 - 1:40	Fraud – AOS
1:40 – 2:30	Internal Control
2:40 – 3:10	GASB 101 Compensated Absences
3:10 – 3:30	Data Transparency Act
3:30 p.m.	Program Adjourns