



## **Advanced Governmental Accounting Seminar**

**August 6 & 7, 2025**

Niagara Event Center - Put-in-Bay, OH

### **Wednesday, August 6, 2025**

**8:30 – 9:00 a.m.**

Registration / Breakfast

**9:00 – 9:30 a.m.**

What's Going On? / Introduction

**9:30 – 10:00 a.m.**

State Budget Changes

**10:00 – 11:00 a.m.**

GASB 102: Certain Risk Disclosures

**11:00 – 11:10 a.m.**

Break

**11:10 a.m. – 12:00 p.m.**

Arbitrage Rebate

**12:00 – 1:00 p.m.**

Lunch

**1:00 – 1:45 p.m.**

Opioid Settlements

**1:45 – 2:35 p.m.**

Fiscal Distress – Case Study Roundtables

**2:35 – 2:45 p.m.**

Break

**2:45 – 3:20 p.m.**

GASB 104: Disclosure of Certain Capital Assets

**3:20 – 4:20 p.m.**

Cyber Security – City of Columbus

**4:20 p.m.**

Program Adjourns

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### **Thursday, August 7, 2025**

**8:30 – 9:00 a.m.**

Breakfast

**9:00 – 9:30 a.m.**

Internal Controls

**9:40 – 10:00 a.m.**

GASB 103: Financial Reporting Model Improvements

**10:00 – 10:20 a.m.**

Break / Check-Out

**10:20 – 10:45 a.m.**

ACFR, PAFR, Budget Awards & CPFO

**10:45 – 11:15 a.m.**

External Audits

**11:15 – 11:35 a.m.**

GASB 72: Post-Implementation

**11:35 a.m. – 12:00 p.m.**

Staff Mentoring & Delegation

**12:00 – 1:00 p.m.**

Lunch

**1:00 – 1:40 p.m.**

Revisiting MD&A

**1:40 – 3:00 p.m.**

Fraud – AOS

**3:00 – 3:30 p.m.**

GASB 83: Asset Retirement Obligations – Water/Sewer

**3:30 p.m.**

Program Adjourns

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