



# Advanced Governmental Accounting Seminar

**August 7-8, 2019**

Niagara Event Center – Put-in-Bay, OH  
PROGRAM

**Day 1**

8:30 - 9:00 am	Registration/Full Breakfast	1:00 - 1:35 pm	Fiduciary Activities, GASB 84
9:00 - 9:30 am	What's going on? / Introduction	1:35 - 2:05 pm	GASB 88 & 91 Debt
9:30- 10:30 am	Leases GASB 62 & 87	2:05 - 2:25 pm	Capitalized Interest GASB 62 & 89
10:30 - 10:40 am	Break	2:25 - 2:55 pm	Developing Financial Policies
10:40 - 11:00 am	Asset Retirement GASB 83	2:55 - 3:10 pm	Break
11:00 am - 12:10 pm	Pensions & OPEB GASB 68 & 75	3:10 - 4:10 pm	Update on Reporting Model Draft
12:10 - 1:00 pm	Lunch	4:10 p.m.	Day 1 Adjourns

**Day 2**

8:30 - 9:00 am	Full Breakfast	12:55 - 1:35 pm	Financial Documents Internal/External
9:00 - 10:20 am	Internal Control, Auditing and Analysis	1:35 - 2:25 pm	Federal Procurement
10:20 - 10:30 am	Break	2:25 - 2:35 pm	Break
10:30 - 11:15 am	Define Major Programs for Single Audit	2:35 - 3:15 pm	Personal Ident Info & Record Retention
11:15 - 12:10pm	Current Exposure Drafts	3:15 - 3:55 pm	Financial Reporting Entity
12:10 - 12:55 pm	Lunch	3:55 pm	Program Adjourns

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Accreditation: This seminar will provide 13 CPE hours in Category AA. This seminar will also provide 13 CPE hours for FIA credit.

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