



Government Finance Officers Association

GROUP
INTERNET-BASED
COURSE

Note Disclosures and RSI for Pensions and Other Postemployment Benefits (OPEB)

November 28, 2018, and again on January 31, 2019
2:00 pm to 4:00 pm (ET)

NEW

LEVEL: Intermediate

CPE CREDITS: 2 (based on a 50-minute hour)

FIELD OF STUDY: Accounting – Governmental

PREREQUISITE: Basic understanding of governmental generally accepted accounting principles and of accounting for postemployment benefits by governmental entities

Speaker:

Michael A. Genito, Managing Partner, Government R&D Center LLC, Treasurer for the Village of Suffern, New York, and Commissioner on the Board of the Rockland County Sewer District No. 1

Who Will Benefit:

Those responsible for the preparation or audit of financial statements for governmental entities that provide pension and other postemployment benefits for their employees.

Program Description:

Employers' pension and other postemployment benefits (OPEB) disclosures are two of the most complex areas of financial statement disclosure in governmental generally accepted accounting principles (GAAP). While governments are still in the early years of financial reporting under the current pension rules, new OPEB rules are now becoming effective as well.

This two-hour internet training will provide a comprehensive examination of all pension- and OPEB-related note disclosures and required supplementary information (RSI) that must be presented by governmental employers that provide these benefits to their employees. Employer disclosures for both defined benefit and defined contribution arrangements, whether or not administered through trusts, including those benefits provided through predominantly private-sector plans, will be discussed.

Seminar Objectives:

Those completing this seminar will be able to:

- Understand general content requirements for note disclosures and RSI by employers that provide pension and OPEB to their employees
- Understand differences in note disclosures and RSI required of employers that provide pension and OPEB defined benefit and defined contribution arrangements
- Understand differences in note disclosures and RSI required of employers that provide pension and OPEB through single-employer, agent multiple-employer, and cost-sharing multiple-employer plans
- Understand differences in note disclosures and RSI required of employers that provide pension and OPEB via plans administered through trusts or similar arrangements that meet criteria set by the Governmental Accounting Standards Board and for benefits not administered through such arrangements
- Understand the limited disclosure requirements for governments that provide pension or OPEB through plans in which non-governmental employers are the predominant participants

To learn more or register for this event,
visit www.gfoa.org.

For further study check out course recommended reading
and other GFOA publications on the website.

It's Easy to Participate

- GFOA's internet training is delivered to attendees via a secure website and audio conferencing service.

Equipment Needed

- A computer with a web browser to view the presentation. If you have speakers for your computer, you will be able to listen to the training using them.
- If you do not have speakers for your computer, you will need a phone to listen to the presentation. (Speaker phone recommended, but not required.)

How It Works

- Participants will receive an e-mail invitation containing a link with instructions at the beginning of the week the course will be taking place from the e-mail address messenger@webex.com. (Please add this e-mail address to your "allowed senders list.")
- Materials can be viewed on a secure internet site.
- Questions can be asked at any time during the course, and interactive exercises will test your mastery of the material.
- To join the event more quickly, you can set up Event Manager before the event starts. Go to: <https://gfoa.webex.com/gfoa/ecsetup.php?frommail=1>.

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Please print or type (or register online at www.gfoa.org)

- Check here if you are faxing this form or scanning and e-mailing this form to training@gfoa.org. Fax: 312-977-4806.
If faxing, do not mail the original.

Program Information (Please Check One)

- November 28, 2018** **January 31, 2019**

Name: _____

Title: _____

Employer: _____

Address: _____

City: _____

State/Province: _____ Zip/Postal Code: _____

Telephone: _____

Fax: _____

E-mail: (Required) _____

GFOA Membership # (if available) _____

- Check box to indicate if you are substituting for an active member.

Active Member #: _____

Active Member Name: _____

Please photocopy this form for additional registrants.

A copy of the confirmation will be sent as a PDF attachment via e-mail from training@gfoa.org. Please add this address to your allowed senders list.

CPE Credits: GFOA is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.



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Registration Fees (Please Check One)

- Member: \$85 Non-Member: \$160

Registration Fee \$ _____

Group Discount \$ _____

New member fee: Visit www.gfoa.org \$ _____
or call GFOA at 312-977-9700 for fee

Discount for paid new member (\$25) \$ _____

REGISTRATION TOTAL \$ _____

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Fees must be paid in U.S. dollars by check, credit card, or purchase order.
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Substitutions (government entities only): A one-for-one substitution of a nonmember for an active member is allowed. If your organization has a current GFOA member on staff who is not participating in this training seminar, a nonmember may attend in his/her place at the member rate. You must provide the member number and/or name of the GFOA member on the registration form.

Inquiries: For information regarding administrative policies such as complaints and refunds, please contact GFOA at training@gfoa.org or at 312-977-9700.



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