

## Miami Valley Chapter Meeting Course Description Quick Guide

Course Name	Course Description
<b>GASB 77</b> Teresa Gray, Senior Audit Manager, Auditor of State's Office	<p>Governmental Accounting Standards Board Statement (GASB) 77 – Tax Abatement Disclosures. This course will discuss the GASB definition of a tax abatement and criteria to be met to be considered a tax abatement. Required components to be included within the footnote disclosure will be discussed. This Statement has no financial statement impact, only footnote disclosure requirements.</p> <p><b>Course Learning Objectives:</b> Common audit issues and frequently asked questions will also be covered <b>Statement of Accreditation Rationale:</b> This workshop is discussing accounting and reporting of a new GASB statement.</p>