

2026 Governmental GAAP Update



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EMPOWER YOUR PURPOSE

Meet the Presenter

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Professional Associations:

American Institute of Certified Public Accountants
Michigan Association of Certified Public Accountants
Michigan Government Finance Officers Association
National Government Finance Officers Association
AGA West Michigan Chapter
Michigan School Business Officials

Session Outline

- 1 GASB Statement No. 103: *Financial Reporting Model Improvements* –
The first major overhaul to GASB 34 since 1999.
- 2 GASB Statement No. 104: *Disclosure of Certain Capital Assets*
- 3 GASB Statement No. 105: *Subsequent Events*
- 4 GASB Project Timeline: *Current and upcoming projects*

Polling Question #1

Which GASB Statement do you think will have the most significant impact on your organization?

- GASB 103: Financial Reporting Model Improvements
- GASB 104: Disclosure of Certain Capital Assets
- GASB 105: Subsequent Events
- Not sure yet



A black and white photograph of a diverse group of business professionals, including men and women of various ages and ethnicities, gathered in a huddle. They are all wearing business attire, such as suits and ties. The image is set against a light-colored, textured background that looks like a wall or floor. The overall mood is one of teamwork and collaboration.

GASB 103, *Financial Reporting Model Improvements*

GASB Statement 103

Summary of the Standard

The requirements of this statement are effective for fiscal years beginning after: June 15, 2025, and all reporting periods thereafter.

Will be effective for periods ending:



June 30,
2026



Sept. 30,
2026



Dec. 31,
2026



Mar. 31,
2027

GASB Statement 103

Summary of the Standard

Why a project on this topic?

- GASB research found that Statement 34 continues to be highly effective but did identify certain opportunities for improvement.



GASB Statement 103

Summary of the Standard

Most important changes – THOSE NOT MADE

No change in the measurement focus or basis of accounting for governmental funds

Retained current financial resources measurement focus.

Retained modified accrual basis of accounting.

Both of these changes were considered during process.

GASB Statement 103

Summary of the Standard

Most important changes – THOSE NOT MADE

No change in presentation of
governmental fund financial
statements

No change to GASB concepts
statements related to
governmental funds
measurement focus and/or the
basis of accounting.

GASB Statement 103

Summary of the Standard

What financial reporting items **WERE** affected?

Content of management's discussion and analysis

Unusual or infrequent items replace extraordinary items and special items

Presentation of proprietary fund financial statements and definitions for classifying resource flows in those funds

GASB Statement 103

Summary of the Standard

What financial reporting items **WERE** affected?

Presentation of major component units

Presentation of budgetary comparison information, and

Content of financial trends information in the statistical section of an ACFR

GASB Statement 103

Management's Discussion and Analysis

The Statement requires that MD&A be limited to the related topics discussed in five sections:

- 1) Overview of the Financial Statements
- 2) Financial Summary
- 3) Detailed Analyses
- 4) Significant Capital Asset and Long-Term Financing Activity
- 5) Currently Known Facts, Decisions, or Conditions



GASB Statement 103

Management's Discussion and Analysis

Current	GASB 103
1) Discussion of the basic financial statements	1) Overview of the financial statements
2) Condensed financial information	2) Financial Summary
3) Analysis of the government's overall financial position and results of operations	3) Detailed analyses
4) Analysis of the balances and transactions of individual funds	
5) Description of capital asset and long-term debt activity	4) Significant capital asset and long-term financing activity
6) Currently known facts, decisions or conditions of future significance	5) Currently known facts, decisions, or conditions
7) Analysis of budgetary variations	N/A - Moved to RSI as opposed to MD&A
8) Discussion of infrastructure accounted for using the modified approach	

GASB Statement 103

Management's Discussion and Analysis

This statement gives particular emphasis to:

Analysis - Why the government's financial position and results of operations changed from one year to the next.

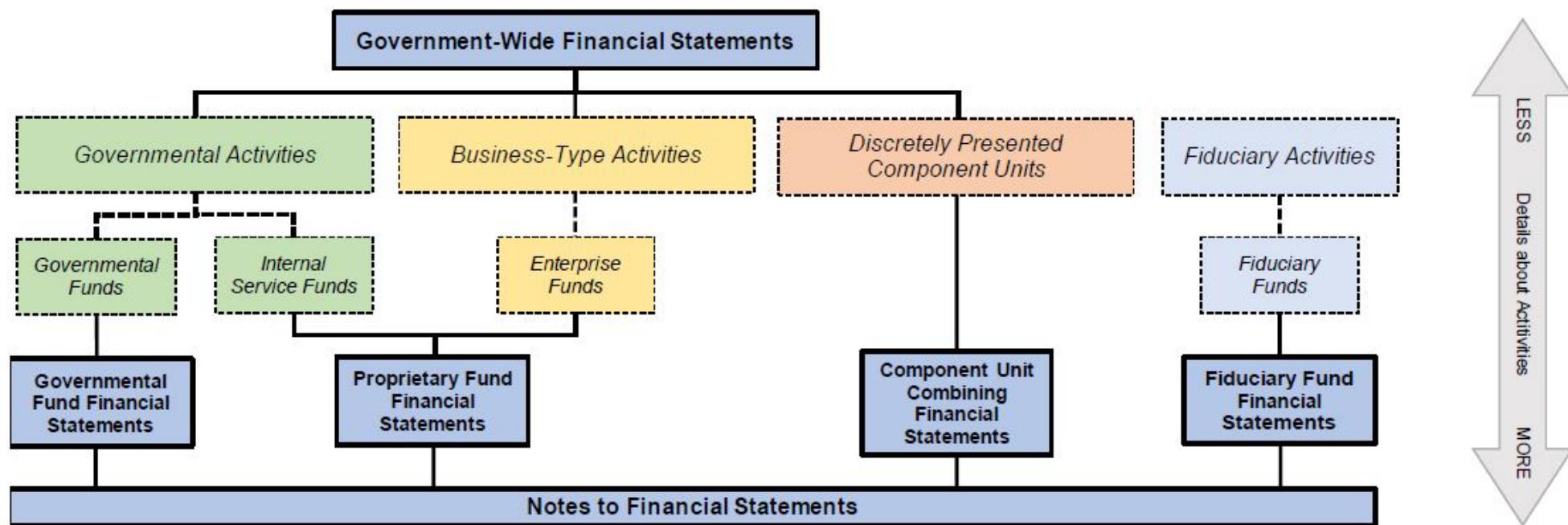
Avoiding unnecessary repetition

GASB Statement 103

Management's Discussion and Analysis

Overview of the Financial Statements

Figure A-1. Contents of the City's Basic Financial Statements





GASB Statement 103

Management's Discussion and Analysis

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Added discussions of significant policy changes

- Examples might include changes in tax rates, fees, or imposition of a hiring freeze. It could also include important economic factors such as changes in the tax or employment bases.

GASB Statement 103

Management's Discussion and Analysis

Significant Capital Asset and Long-term Financing Activity

A description of significant long-term financing activity during the year

<u>Should include</u> <u>Leases/SBITAs/PPPs</u>	Significant new agreements	Discussion of ratings/debt limitations	<u>Any significant policy changes or economic factors</u>
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GASB Statement 103

Management's Discussion and Analysis



Currently Known Facts, Decisions, or Conditions

- Discussions of economic and demographic changes
- Factors used to develop the next year's budget
- Expected changes in budgetary net position or budgetary fund balance
- First time there has been a requirement that differences between GAAP and budgetary balances be analyzed and quantified.

GASB Statement 103

Unusual or Infrequent Items

One new classification replaces both



Extraordinary
Items



Specialty Items

GASB Statement 103

Unusual or Infrequent Items

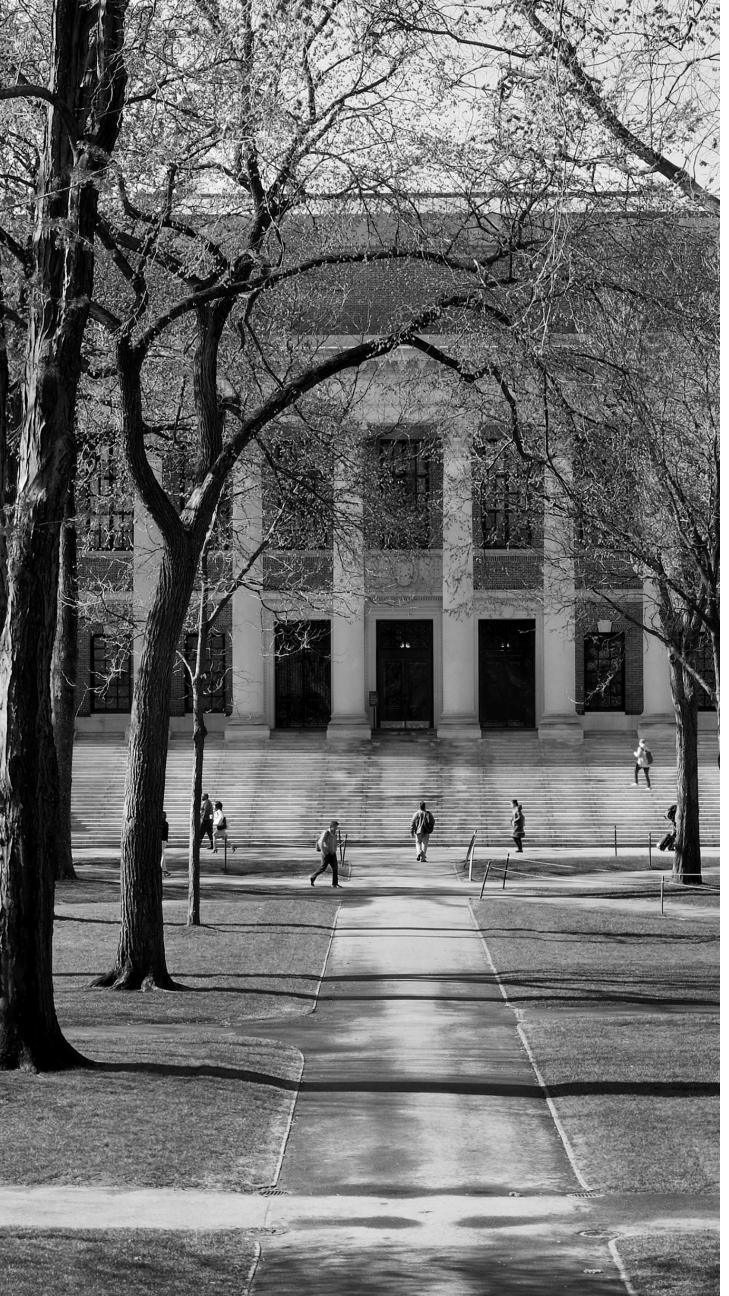
No changes to definitions of terms:

Unusual in Nature

An event or transaction is abnormal and significantly different from the ordinary and typical activities of the government.

Infrequent Occurrence

An event or transaction is of a type not reasonably expected to recur in the foreseeable future



GASB Statement 103

Unusual or Infrequent Items

Presentation

- Last flow item(s) before net change in net position or in fund balance
- Inflows and outflows for unusual or infrequent items should be reported gross, not netted

GASB Statement 103

Unusual or Infrequent Items

For example, separately display:**

Inflow

Disaster recovery grant revenue received because of a natural disaster that qualifies as an unusual or infrequent item

Outflow

Impairment loss from damage caused by the same natural disaster

** We'll see an example of this presentation when we get to Proprietary fund changes in a moment.

Polling Question #2

Does your organization currently have a plan to address the new requirements for unusual or infrequent items under GASB 103?

- Yes, we have a plan in place
- No, but we are working on it
- No, we need guidance
- Not applicable to our organization



GASB Statement 103

Proprietary Funds Presentation

Changes in Presentation:



New definition of operating and nonoperating revenues and expenses



New definition of subsidies



New format for statement of revenues, expenses and changes in fund net position

GASB Statement 103

Proprietary Funds Presentation

Nonoperating revenues and expenses:*

- Subsidies received and provided
- Contributions to permanent and term endowments
- Revenues and expenses related to financing
- Investment income and expenses
- Resources from disposal of capital assets and inventory

* Specific exception is made for those activities that constitute the proprietary fund's principal ongoing operations

GASB Statement 103

Proprietary Funds Presentation

Operating revenues and expenses:

- All revenues and expenses that are not specifically identified as nonoperating



GASB Statement 103

Proprietary Funds Presentation

Subsidies are:

Resources received from another party or fund

- For which the proprietary fund does not provide goods or services to the other party or fund
- That directly or indirectly keep the proprietary fund's current or future fees and charges lower than they otherwise would be



GASB Statement 103

Proprietary Funds Presentation

Subsidies are ALSO:

Resources provided to another party or fund

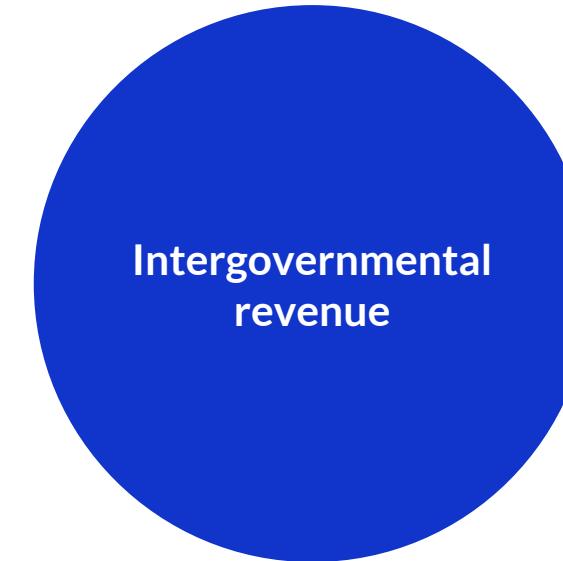
- For which the recipient does not provide goods or services to the proprietary fund, and
- That are recoverable through the proprietary fund's current or future pricing policies and

All other transfers

GASB Statement 103

Proprietary Funds Presentation

Examples the GASB provides of subsidies:



Sample City
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
for the Year Ended June 30, 20X5
(amounts expressed in thousands)

See Exhibit 21 for
 an illustration of an
 optional combining
 statement of
 internal service
 funds.

	Enterprise Funds				Internal Service Funds
	Public Utility	Transit Authority	Golf Courses	Total	
OPERATING REVENUES					
Charges for services	\$ 41,003	\$ 18,636	\$ 2,561	\$ 62,200	\$ 42,523
Miscellaneous	283	33	104	420	78
Total operating revenues	41,286	18,669	2,665	62,620	42,601
OPERATING EXPENSES					
Personnel services	13,991	-	-	13,991	5,786
Contractual services	13,952	16,406	4,893	35,251	4,117
Insurance claims and expenses	-	-	-	-	26,388
Depreciation	11,767	8,972	2,375	23,114	415
Other	1,067	-	165	1,232	7,834
Total operating expenses	40,777	25,378	7,433	73,588	44,540
Operating income (loss)	509	(6,709)	(4,768)	(10,968)	(1,939)
NONCAPITAL SUBSIDIES					
Intergovernmental revenue	-	-	-	-	881
Transfers in	-	2,090	110	2,200	300
Transfers out	(1,980)	-	-	(1,980)	-
Total noncapital subsidies	(1,980)	2,090	110	220	1,181
Operating income (loss) and noncapital subsidies	(1,471)	(4,619)	(4,658)	(10,748)	(758)

Exhibit 8 from
 GASB 103



GASB Statement 103

Proprietary Funds Presentation

Statement of Revenues, Expenses and Changes in Fund Net Position Transit Enterprise Fund For the Year Ended June 30, 20X1	
<i>Note: operating revenues and expenses omitted from illustration</i>	
Operating Income (loss)	(9,607)
Noncapital Subsidies	
Intergovernmental revenue	8,812
Transfers In	1,009
Total noncapital subsidies	9,821
Operating income(loss) and noncapital subsidies	214
Other nonoperating revenues (expenses)	
Investment income	227
Capital contributions	121
Interest expense	(446)
Total other nonoperating revenues (expenses)	(98)
Income (loss) before unusual or infrequent items	116
Unusual or infrequent item - earthquake (see note X)	
Grant revenues	65
Emergency response and clean-up	(100)
Net effect of unusual or infrequent item	(35)
Increase (decrease) in net position	81
Net position - beginning of year	102
Net position - end of year	\$ 183

Operating income (loss)

Noncapital (a.k.a., operating) subsidies

NEW: Operating income (loss) and noncapital subsidies

Nonoperating revenues (expenses) other than noncapital subsidies

Income (loss) before unusual or infrequent items, then those items, if applicable

Change in net position

GFOA Example from Annual GAAP Update

GASB Statement 103

Major Component Unit Presentation

In the basic financial statements, governments should present each major component unit:

As a separate column on statements of net position and activities, if it does not reduce readability

As a separate combining statements of major discretely presented component units included in basic financial statements following the fund financial statements



GASB Statement 103

Major Component Unit Presentation

It is no longer an option to include condensed statements in note disclosures as previously allowed under *GASB 34, paragraph 128*

GASB Statement 103

Budgetary Comparison Information

- Changes to requirements for mandatory budgetary comparison schedules – Now must be presented as required supplementary information
 - The general fund
 - Major special revenue funds with legally adopted time-based (annual, biennial) budget
- No changes to supplementary budgetary comparison information in other supplementary information.

Exhibit 16

Required Supplementary Information
Sample City
Budgetary Comparison Schedule
Public Safety and Transportation Special Revenue Fund
for the Year Ended June 30, 20X5
(amounts expressed in thousands)

	Budgeted Amounts		Variance with Original Budget— over (under) Final Budget	Actual Amounts Budgetary (and GAAP) Basis	Variance with Final Budget— over (under) Actual Amounts	
	Original	Final				
BUDGETARY REVENUES						
Taxes	\$ 49,825	\$ 49,825	\$ -	\$ 51,442	\$ 1,617	
Intergovernmental	29,750	29,750	-	30,337	587	
Charges for services	6,720	6,720	-	6,848	128	
Investment earnings	<u>1,900</u>	<u>1,900</u>	-	<u>2,295</u>	<u>395</u>	
 Total budgetary revenues	 <u>88,195</u>	 <u>88,195</u>	 -	 90,922	 2,727	
 BUDGETARY EXPENDITURES						
Current:						
General government	13,665	15,305	1,640	15,083	(222)	
Public safety	58,000	58,250	250	58,452	202	
Public works	<u>16,265</u>	<u>16,945</u>	<u>680</u>	<u>16,934</u>	<u>(11)</u>	
 Total budgetary expenditures	 <u>87,930</u>	 <u>90,500</u>	 <u>2,570</u>	 <u>90,469</u>	 <u>(31)</u>	
 Net change in fund balances	 265	 (2,305)	 2,570	 453	 2,758	
 Budgetary fund balance—beginning of period	 4,024	 4,024	 -	 4,024	 -	
 Budgetary fund balance—end of period	 <u>\$ 4,289</u>	 <u>\$ 1,719</u>	 <u>\$ 2,570</u>	 <u>\$ 4,477</u>	 <u>\$ 2,758</u>	
 RECONCILIATION TO GAAP BASIS						
 Total fund balance GAAP basis				 <u>\$ 4,477</u>		

Same old
stuff

NEW!

Required Supplementary Information
 Note to Budgetary Comparison Schedules
(amounts expressed in thousands)

Note A—Actual Budget Results

	General Fund over (under)	Public Safety and Transportation Fund over (under)
BUDGETARY REVENUES		
Differences—final budget to actual:		
The City experienced an increase in revenue for taxes from budgeted amounts primarily due to the opening of the new shopping center 3 months earlier than expected.	\$ 4,170	\$ 1,617
Actual amounts of interest revenue exceeded budgeted amounts as the City saw higher interest rates than expected.	1,692	395
BUDGETARY EXPENDITURES		
Differences—original budget to final budget:		
The original budget was amended for public safety as the new police station #453 was completed 7 months behind schedule. The original budget included salaries and benefits for new officers and administrative staff, in addition to noncapital building expenditures. Station #453 will be opening in the next fiscal year, and these expenditures have been included in the next year's budget.	\$ (2,526)	\$ -
UNUSUAL OR INFREQUENT ITEM		
Differences—original budget to final budget:		
The City experienced flood damage during the current fiscal year. During the year, the City increased the original budget to account for the State grants received to address the flood damage.	\$ 2,500	\$ -
During the year, the City increased the original budget to account for the spending required to address the flood damage.	(10,000)	-

Entities will need to provide discussions similar MD&A

IMPORTANT: Example is a tabular format example – GASB specifically notes that a paragraph format or similar is also acceptable.

GASB Statement 103

Statistical Section

Financial Trends Information

In the statistical section of separately issued financial reports, governments engaged ONLY in business-type activities or ONLY in business-type and fiduciary activities should present:

Revenues by major source for their business-type activities

Distinguish between operating, noncapital subsidy, and other nonoperating revenues and expenses

GASB Statement 103

Implementation for Component Units

- GASB 103 should be implemented in the same year by a primary governments and all the component units of the primary government
 - This is most important in the case where separate statements are being issued for the component unit with a different fiscal year end and those statements are issued prior to the primary government's audit report (Example: certain Road Commissions).

GASB 103 Takeaways

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This WILL change the structure of financial statements in a fashion that will require a significant time investment to update.



If your firm helps with financial statement preparation, make sure both parties agree in principle on how to implement – ESPECIALLY for ACFRs.



Consider the added time for financial statement preparation as part of planning process for audit preparation.



Where there is time – mock-up changes early to provide time for review and feedback especially for MD&A / RSI



For entities with Proprietary funds take time to review presentational changes especially with respect to subsidies.

Polling Question #3

What aspect of GASB 103 do you expect to find most challenging to implement?

- Changes to Management's Discussion and Analysis (MD&A)
- Presentation of proprietary fund financial statements
- Budgetary comparison information requirements
- Major component unit presentation





GASB 104: *Disclosure of Certain Capital Assets*

GASB Statement 104

Summary of the Standard

The requirements of this statement are effective for fiscal years beginning after: June 15, 2025, and all reporting periods thereafter.

Will be effective for periods ending:



June 30,
2026



Sept. 30,
2026



Dec. 31,
2026



Mar. 31,
2027

GASB Statement 104

Disclosure of Certain Capital Assets

- Will require separate disclosure of certain capital assets (primarily: right to use from GASB: 87/94/96) This might change financial statement presentation if:
 - If government displays capital assets by major classification on face of position statements
 - If government displays capital assets by major classification on face of statement and reports "capital assets held for sale" as a separate major classification of capital assets
 - If governments were not reporting capital-type assets held for sale as capital assets
- New rules for Capital Assets Held for sale (more careful definition of "Held for Sale")
 - Could potentially have a substantial impact for those entities that currently report "Land Held for Sale" as an asset similar to "Inventory" or sometimes categorized as "Property Inventory" on the governmental funds balance sheet.



GASB Statement 104

Disclosure of Certain Capital Assets



Capital assets are held for sale if

- The government has decided to pursue the sale of the asset, and
- It is probable (likely to occur) that the sale will be finalized within one year of the financial statement date

Evaluate each reporting period

GASB Statement 104

Disclosure of Certain Capital Assets

Factors to consider (non-exhaustive list) to assess probability that sale will be finalized within one year

Extent to which the asset is available for sale in its present condition

Extent to which the government is actively seeking a buyer, such as by putting the asset out for bid

Current and anticipated market conditions for selling the type of asset

Whether approval is needed from regulators (and the likely timeframe for that approval)



GASB 105: *Subsequent Events*

GASB Statement 105

Subsequent Events

Applicable for fiscal years beginning on or after June 15, 2026 (practically speaking, this means years ending June 30, 2027 and later).



Creates a new requirement for subsequent event disclosures in the footnotes.

Defines Recognized and Nonrecognized events

Defines rules for note disclosures



GASB Statement 105

Subsequent Events

Required Date of Evaluation for GASB 105 Note Disclosure

GASB 105 requires governments to disclose the specific date through which subsequent events were evaluated. That date must reflect the point at which the financial statements were “available to be issued.”

- What does that mean?
- GASB 105 defines the required date as the date when BOTH conditions are met:
 - The financial statements are complete in form and format in accordance with GAAP, and
 - All approvals necessary for issuance have been obtained.
- This replaces the previously undefined concept of an “issuance date.”

GASB Statement 105

Subsequent Events

Recognized events are subsequent events that **provide evidence about conditions** that existed at the financial statement date. These events give additional information about estimates or situations that **already existed at year-end**, and therefore **require adjustment of the financial statements**.

GASB describes recognized events as:

- Events that **provide evidence of conditions** that existed at the financial statement date and inform accounting estimates reported as of that date.

Example from GASB guidance:

- A major customer's bankruptcy shortly after year-end may indicate deteriorating financial conditions that **already existed** at the reporting date, meaning receivables should be adjusted.

Bottom line:

- **Recognized = adjust the numbers.**
- **The event confirms conditions that were already in place at year-end.**

GASB Statement 105

Subsequent Events

Non-recognized events are subsequent events that **arise after the financial statement date** and **do not** relate to conditions that existed at year-end. These events **do not require adjustments** to the financial statements, but **must be disclosed** if they are significant to users.

GASB guidance confirms:

- Non-recognized events are those that **do not speak to prior conditions** but still **matter to financial statement users** and therefore require disclosure.
- Examples include:
 - Debt issuances
 - Government combinations or disposals of operations
 - Changes in the reporting entity's structure

Bottom line:

- ➔ Non-recognized = disclose only (no adjustment).
- ➔ The event reflects new conditions arising after year-end.

GASB Statement 105

Subsequent Events

Category	What it means	Financial Statement Impact
Recognized Events	Evidence of conditions existing at year-end	Adjust amounts in the financial statements
Non-recognized Events	New conditions arising after year-end	Disclose in notes only (no adjustment)

GASB Statement 105

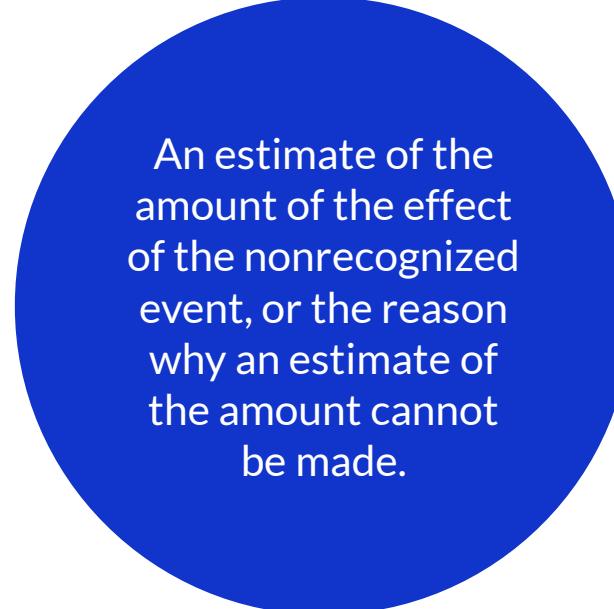
Subsequent Events

Notes to Financial Statements

The following information should be disclosed about a nonrecognized event:



A description of the nonrecognized event and its effect



An estimate of the amount of the effect of the nonrecognized event, or the reason why an estimate of the amount cannot be made.



GASB Project Timelines

GASB Project Timelines

Understanding the GASB Work Project Timeline

- Pre-Agenda Research
- Added to Agenda
- Initial Deliberations
 - Comment period (120 days)
 - Invitation to comment re-deliberations
- Preliminary Views
 - Comment period (120 days)
 - Invitation to comment re-deliberations
- Exposure Draft
 - Comment period (120 days)
 - Invitation to comment re-deliberations
- Final Pronouncement

GASB Project Timelines

Current Projects

Standard Setting	Next Milestone	Expected Date
<u>Going Concern Uncertainties and Severe Financial Stress</u>	Exposure Draft	2Q2027
<u>Implementation Guidance Update—2026</u>	Exposure Draft	1Q2026
<u>Infrastructure Assets</u>	Exposure Draft	1Q2026
<u>Revenue and Expense Recognition</u>	Exposure Draft	1Q2027

GASB Project Timelines

Going Concern Uncertainties and Severe Financial Stress

Status: Preliminary Views Comment Period (several tentative decisions reached at the October 21-22, 2025 meeting)

The project will consider:



Improvements to existing guidance for going concern considerations to address diversity in practice and clarify the circumstances under which disclosure is appropriate



Developing a definition of severe financial stress and criteria for identifying when governments should disclose their exposure to severe financial stress, and



What information about a government's exposure to severe financial stress is necessary to disclose.

GASB Project Timelines

Going Concern Uncertainties and Severe Financial Stress

The High level:

Focus on the Relationship between Severe Financial Stress (SFS) and Probable Dissolution (PD)

Focus on current condition for SFS and future events for PD

Will ask governments to internally evaluate Timing and Insolvency for SFS

Will ask governments to assess PD for the PG and each blended component unit.

GASB Project Timelines

Implementation Guidance Update - 2026

Status: Expected in Q1 of 2026

The 2026 update project is focused solely on issues related to subsidies as defined in Statement No. 103, Financial Reporting Model Improvements.



GASB Project Timelines

Infrastructure Assets

Status: Preliminary Views – Redeliberation (several tentative decisions reached at the September 29, 2025 meeting)

The project will consider:

1

Comparability and consistency of infrastructure asset reporting

2

Usefulness of infrastructure asset information

3

Relevance to economic condition

4

Capacity of assets to provide service over time

GASB Project Timelines

Infrastructure Assets

The High level:

Modified approach for infrastructure assets still allowed

Would require a documented assessment of conditions and record information related to estimates

Would add four additional disclosures around accounting policies, useful lives of assets, preservation and maintenance expenditures, policy for monitoring and maintenance of preserving infrastructure assets

Would require a 10 year schedule of maintenance in RSI

GASB Project Timelines

Revenue and Expense Recognition

Status: Preliminary Views – Redeliberation (several Tentative Decisions Reached at the December 9–10, 2025 Meeting)

The project will consider:

1

Development of guidance applicable to topics for which existing guidance is limited

2

Improvement of existing guidance that has been identified as challenging to apply

3

Consideration of a performance obligation approach to the GASB's authoritative literature

4

Assessment of existing and proposed guidance based on the conceptual framework.

GASB Project Timelines

Revenue and Expense Recognition

The High level:

Would be a significant shift in revenue recognition principles

Would give careful and updated guidance on categorizing revenue streams and a complete framework for revenue recognition outside “Exchange” and “Non-Exchange” which currently exists.

Would change existing guidance on period of availability

GASB Project Timelines

Revenue and Expense Recognition

Category A	Category B
Fees for specific services (water, electricity, lottery, tuition)	Taxes (property tax, income tax, sales tax)
Expenditure-driven grants	Purpose-restricted grants (and donations)
Research grants and revolving loans	Donations (unrestricted donations, pledges, perpetual trusts)
Medicaid fees for services	Punitive fees (fines, penalties, forfeitures)
Most expenses	Special assessments (capital and service)
	Regulatory fees (driver's licenses, building permits, marriage licenses, professional service licenses)
	Capital fees (passenger facility charges, impact fees)

Polling Question #4

What area of the GASB Project Timeline are you most interested in learning more about?

- Going Concern Uncertainties and Severe Financial Stress
- Infrastructure Assets
- Revenue and Expense Recognition
- Implementation Guidance Update



2026 Public Sector Webinar Series

Beyond the Breach: Proactive Cybersecurity for the Public Sector

Date: Oct. 14
Panel Presentation

This webinar offers tailored solutions for public sector entities focused on optimizing risk management and empowering your operations.

2026 Governmental GAAP Update

Date: Jan. 28
Presenter: Dan Merritt

A deep dive into 2026 accounting pronouncements and other implementation guidance from the Governmental Accounting Standards Board (GASB).



Click [here](#) or visit Rehmann.com to register for our upcoming webinars



2025 Nonprofit Update

Date: Jan. 29
Panel Presentation

A deep dive into 2026 accounting pronouncements and other implementation guidance from the Financial Accounting Standards Board (FASB).



Future-Proof Your Organization: Strategies for Uncertain Times

Date: April 29
Presenters Panel Presentation

The public sector is an ever-changing landscape, and the departure or retirement of key staff in Finance, HR, and IT can pose significant challenges. Get actionable strategies to set up your organization for smooth transitions.



2026 Single Audit Update

Date: July 29
Presenter: Dan Merritt

Hear the latest updates on recent guidance provided by the Office of Management and Budget (OMB), the Government Accountability Office (GAO), the American Institute of CPAs (AICPA) and more.



Rehmann

Thank you for joining us!



Stay up-to-date on helpful resources for your organization at www.rehmann.com.

Questions?

Please contact us at:
publicsector@rehmann.com