

WYOMING  
STATE AUDITOR'S OFFICE



## GASB 96, SBITA Training

Subscription-Based Information Technology Arrangements (SBITAs)

### Agenda

Annual Comprehensive Financial Report (ACFR)

GASB 96 and the State of Wyoming

How to determine what to report?

How to help ensure accuracy and completeness?

Questions?

# Annual Comprehensive Financial Report

Who, what, when, where, why?

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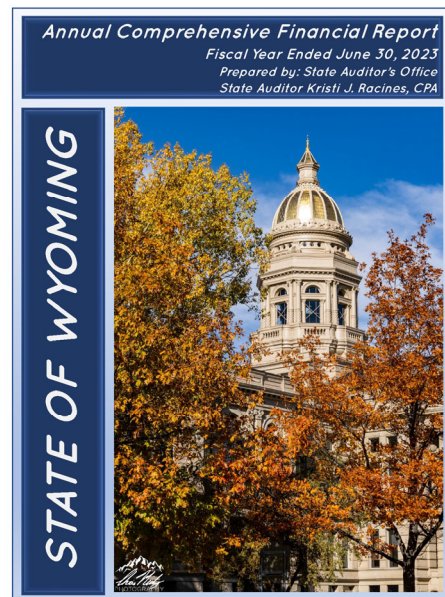
## What is the ACFR?

Annual Comprehensive Financial Report (ACFR)

Due on or before December 31<sup>st</sup> of each year  
(W.S. 9-1-403 (a)(v))

Shall be prepared in accordance with Generally  
Accepted Accounting Principles (GAAP)

Must follow GASB standards to be in compliance  
with GAAP



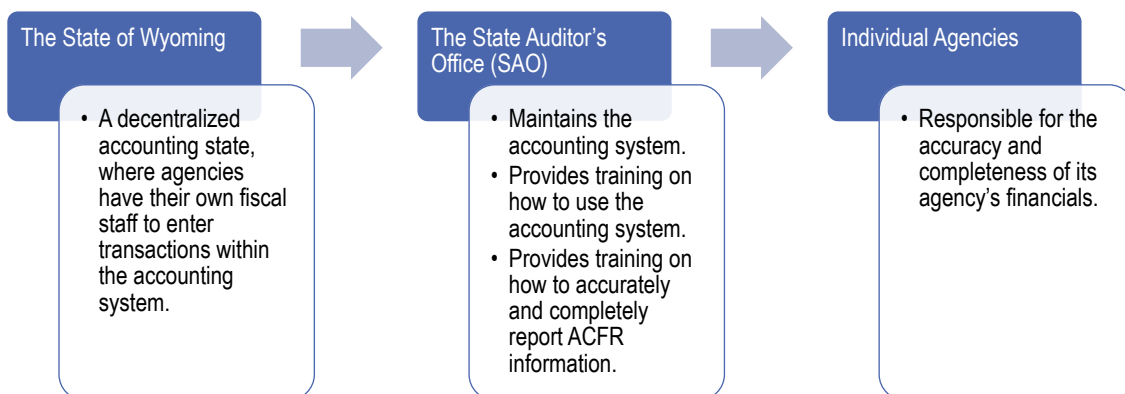
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## What is the GASB?

The Governmental Accounting Standards Board (GASB) is the independent, private-sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP).

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## How does Wyoming achieve compliance?



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## ACFR Reporting Roles

### State Auditor's Office

- Analyzes and compiles information provided from agencies
- Ensures summarization complies with standards
- Prepares and issues the ACFR

### Agencies

- Enters accurate information into the accounting system
- Provides accurate, complete, and timely information to the SAO
- Retaining proper supporting documentation

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## GASB 96 and the State of Wyoming

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## Includes

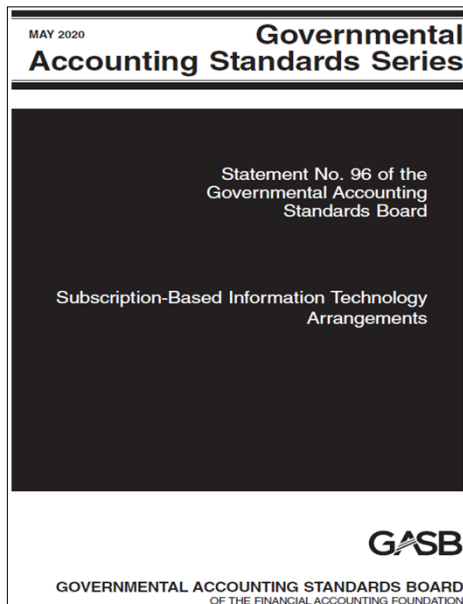
Defines GASB 96 and ACFR Accounting

Agency Involvement

Reporting Requirements and Deadlines

Tools and Resources

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## GASB 96

Issued in May 2020

Implementation not required until FY2023

Provides guidance on the uniform accounting and financial reporting requirements for Subscription-Based Information Technology Arrangements (SBITAs) for governments.

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## GASB Statement No. 96 (GASB 96)

### This statement:

- (1) defines a SBITA;
- (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability;
- (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and
- (4) requires note disclosure of essential information regarding a SBITA.

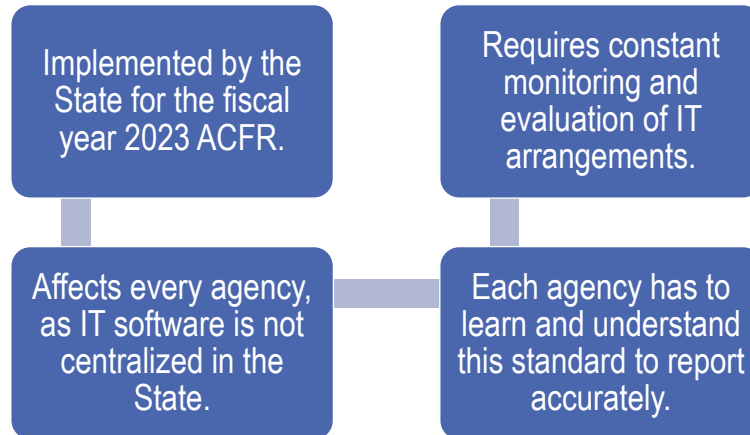
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## ACFR Accounting

- **Recognition of Assets and Liabilities:** A SBITA results in a right-to-use subscription asset and, if applicable, a corresponding subscription liability.
  - Asset:
    - Subscription-Based IT Assets, Accumulated Amortization, and Amortization Expense.
    - Amortized on a straight-line basis over the shorter of the term of the subscription or the useful life of the underlying IT asset.
  - Liability:
    - Includes principal and interest, categorized as current and non-current liabilities.
    - An amortization table and interest rate is used to calculate yearly interest expense.
- **Expense Recognition:** The subscription expense is recognized over the term of the arrangement.
- **Disclosures:** Governments are required to disclose certain information about SBITAs, including a description of the arrangement, the amount of the asset and liability, and the amount of expense recognized.

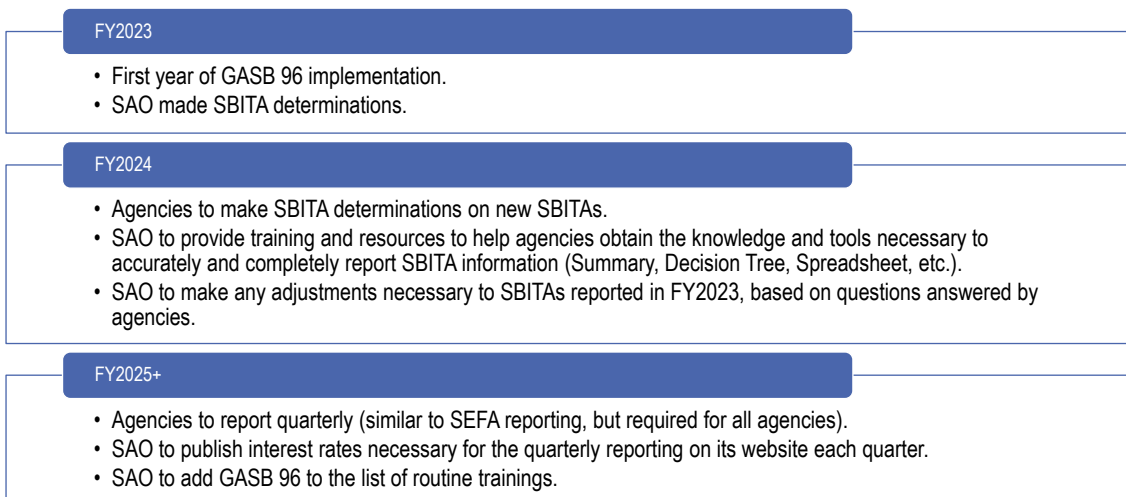
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## State of Wyoming and GASB 96



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## GASB 96 by Fiscal Year



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## GASB 96 Reporting Deadlines

FY2024

- July 31, 2024

FY2025+

- Q1: July 1-Sept 30 – Due Oct 31
- Q2: July 1-Dec 31 – Due Jan 31
- Q3: July 1-Mar 31 – Due Apr 30
- Q4: July 1-June 30 – Due July 15

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## GASB 96 Tools

### State of Wyoming Resources

- GASB 96 Summary
- PowerPoint Training
- List of Possible SBITAs
- Decision Tree
- Calculation Tools: Subscription Term, Liability, Asset, Stages of Implementation
- Monthly Borrowing Rates
- Contract Review Log
- SBITA Template
- Remeasurement and Modification Checklist
- Modification Template

### GASB Literature and Resources

- GASB Statement No. 96, Subscription-Based Information Technology Arrangements
- GASB Statement No. 87, Leases
- GASB Statement No. 51, Accounting and Financial Reporting for Intangible Assets
- GASB Statement No. 99, Omnibus 2022
- GASB Implementation Guide No. 2019-3, Leases
- GASB Implementation Guide No. 2020-1, Implementation Guidance Update—2020
- GASB Implementation Guide No. 2021-1, Implementation Guidance Update—2021
- GASB Implementation Guide No. 2023-1, Implementation Guidance Update—2023

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# How to determine what to report?

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## Includes

Definition of a SBITA

Step 1 Gather and Eliminate Contracts

Step 2 Calculate the Subscription Term

Step 3 Calculate the SBITA Liability

- Fixed vs. Variable Payments, Contract Components and Combinations, Present Value

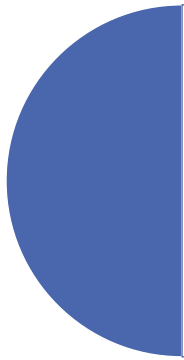
Step 4 Calculate the SBITA Asset

- Stages of Implementation, Costs, Amortization, Record Prepayments

Step 5 Subsequent Years

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## What is a SBITA?



A Contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), for a period of time as specified in the contract in an exchange or exchange-like transaction.

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## SBITA Definition Breakdown (Part 1)

- **Control** of the right to use
  - A government must have both:
    - Control of how the asset is used as specified in the contract.
    - The ability to use the asset to satisfy business needs.
- **Another Party's** (a SBITA vendor's)
  - The SBITA vendor must be outside of the state reporting entity (e.g., private vendor or component unit).
  - Any SBITAs between state agencies are excluded from reporting.
- **IT software**, alone or in combination with tangible capital assets (the underlying IT assets)
  - Can be actual software programs, IT software applications, and software platforms, etc.
  - Examples of IT software include:
    - Software as a Service (SaaS), such as Zoom, Salesforce, and Microsoft 365;
    - Infrastructure as a Service (IaaS), such as IBM, Oracle, Cisco, and Citrix;
    - Platform as a Service (PaaS), such as Windows Azure, Android, and Apple; and
    - Cloud-based ERP systems.

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## SBITA Definition Breakdown (Part 2)

- For a **period of time** as specified in the contract
  - This is a temporary use rather than ownership of IT assets.
    - Temporary use, meaning it is not a perpetual license, and the amount of time it can be used by the government is set by the terms of a contract.
    - Ownership of the subscription asset is never expected to transfer at end of agreement.
  - The period of time in the contract must grant exclusive use during the time allotted (e.g., anytime during the term of July 1, 202X-June 30, 202X)
- In an **exchange or exchange-like transaction**
  - The two parties in the SBITA agreement must give (or receive) nearly equal value in the transaction.
  - Free IT software are not exchange transactions and does not qualify as a SBITA.

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## Another Party: External to the State of Wyoming reporting entity

Component Units are external to the State of Wyoming reporting entity; therefore are included in SBITA analysis.

Wyoming Department of Transportation (045)

University of Wyoming (067)

Wyoming Retirement System (072)

Wyoming Business Council (085)

Wyoming Energy Authority (090)

Wyoming Community Development Authority

Wyoming Lottery Corporation

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## Period of Time: Perpetual Vs. Subscription-Based

Perpetual License	Subscription Based
One time fee	Yearly or monthly fee
Can use the software after expiration date, but <ul style="list-style-type: none"> <li>• No maintenance</li> <li>• No security patches or updates</li> </ul>	<ul style="list-style-type: none"> <li>• Right to use expires after a certain amount of time</li> <li>• After expiration software cannot be used until it is renewed</li> </ul>
Example – Engagement	Example – CGI

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## IT Software: Possible SBITAs (Part 1)

Possible SBITAs include these types of arrangements:

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Cloud based video conferencing

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SaaS – Software as a Service

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IaaS – Infrastructure as a Service

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PaaS – Platform as a Service

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Cloud Storage

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## IT Software: Possible SBITAs (Part 2)

Cloud-based storage makes it possible to save files to a remote database and retrieve them on demand.

Companies that provide cloud services enable users to store files and applications on remote servers and then access data remotely.

### Types of Cloud Services

- Email

- Storage, backup, and data retrieval

- Creating and testing apps

- Analyzing data

- Audio and video streaming

- Delivering software on demand

Examples: ERP System, Office 365 (excel, word, etc.), Google docs, and cloud services (Outlook email, Google drive, Apple [iCloud]).

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## IT Software: Possible SBITAs (Part 3)

### Cloud based video conferencing

Cloud based video conferencing allows businesses to hold instant high- definition video meetings with anyone who has a connection to the Internet. Cloud-based is a term referring to services, applications, or resources available to users on-demand via the Internet from a cloud-computing server.

When using cloud video conferencing systems, users have access to a range of features such as screen sharing, file transfer, audio-video streaming, and more. Depending on the type of solution chosen by the user, additional features like breakout rooms may also be available.



The Zoom logo, which is the word 'zoom' in a lowercase, blue, sans-serif font.

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## IT Software: Possible SBITAs (Part 4)

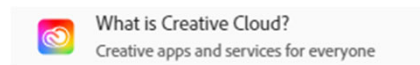
### Software as a Service (SaaS)

SaaS is a licensing model in which access to software is provided on a subscription basis, where the software is located on external servers rather than on servers located in-house.

Software as a Service is commonly accessed through a web browser, with users logging into the system using a username and password. Instead of each user having to install the software on their computer, the user can access the program via the internet.

Software as a Service (SaaS) is a software licensing model, which allows access to software on a subscription basis using external servers.





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## IT Software: Possible SBITAs (Part 5)

### Infrastructure as a Service (IaaS)

Infrastructure-as-a-service (IaaS) involves a method for delivering everything from operating systems to servers and storage through IP-based connectivity as part of an on-demand service. Clients can avoid the need to purchase software or servers, and instead procure these resources in an outsourced, on-demand service. Popular examples of the IaaS system include IBM Cloud and Microsoft Azure.



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## IT Software: Possible SBITAs (Part 6)

### Platform as a Service (PaaS)

PaaS serves both software and hardware to end-users, who are generally software developers. PaaS allows the user to develop, run, and manage their own apps without having to build and maintain the infrastructure.

In the PaaS cloud computing model, most of the complexity associated with application infrastructure is handled by the PaaS provider. This includes monitoring and maintaining servers, runtime environments, operating systems, and middleware (for example, language stacks) to ensure everything is up to date and working properly at all times. When security patches or upgrades are needed, the provider will also handle this as part of the managed service.

Platform-as-a-service (PaaS) is considered the most complex of the three layers of cloud-based computing. PaaS shares some similarities with SaaS, the primary difference being that instead of delivering software online, it is a platform for creating software that is delivered via the Internet. This model includes platforms like Salesforce.com and Heroku.

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## Step 1: Gather & Eliminate Contracts

- Gather all contracts containing an intangible underlying IT asset, such as IT software
  - The **List of Possible SBITAs** can help agencies identify possible items that may qualify.
- Agencies should use the **Contract Review Log** to inventory all possible contracts that may qualify as a SBITA under GASB 96.
  - Use the **Decision Tree** to determine if the contract is reportable as a SBITA.
- Agencies are encouraged to document reasons for excluding any such contracts for audit purposes.

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## Evaluation Considerations

- The arrangement must be legally enforceable, but is not required to be written.
  - A contract can be verbal. There has to be the understanding of terms and conditions, and right and obligations, but it does not need to be written or in contract form.
- Contracts should be evaluated based on the substance of the arrangement rather than the label on the contract.
  - A contract may be called a lease, but the underlying asset is primarily IT software. The asset needs to be evaluated as a SBITA.
  - A contract may not use the term subscription, but if the asset met the SBITA definition, it would be evaluated as a SBITA.

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## What is not a SBITA?

- Perpetual Licensing Arrangements (e.g., software purchase that gives you the right to use it indefinitely). These are subject to GASB Statement No. 51, Accounting and Financial Reporting for Intangible Assets.
- Assets that meet the definition of a Lease in GASB Statement No. 87 or Public-Private and Public-Public Partnerships in GASB Statement No. 94.
- Contracts that include a hardware component, where the software component is insignificant (e.g., a computer with operating software or a smart copier that is connected to an IT system).
- Contracts that solely provide IT support services.
- Governments that provide the right to use their IT software to other entities through SBITAs (as a passthrough and therefore not the end user).

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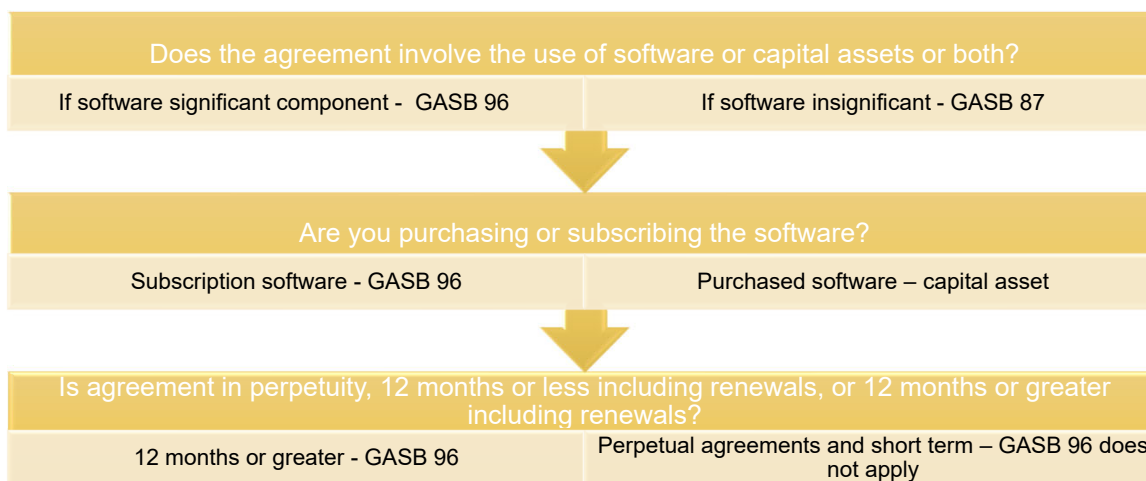
## SBITA Term Exclusion

### Short-Term SBITAs:

- The maximum possible term of a short-term SBITA is 12 months or less including all options to extend regardless of the probability of being exercised.
  - Assume all options to extend will be exercised and all options to terminate will not be exercised.
  - Option to extend is where the government can extend without the approval of the vendor.
- If the maximum possible term is 12 months or less, then exclude the SBITA.
- Otherwise – report the SBITA.
- Exclude cancelable periods – both parties can cancel
- For a SBITA that has cancelable periods, the maximum possible term is the noncancelable period, including any notice period.
- If a contract has a cancellation clause at any time by both parties, then exclude the SBITA.
  - Periods where BOTH government and SBITA vendor have the option to terminate without permission of other party are excluded from maximum possible term.
  - Periods where BOTH government and SBITA vendor have to agree to extend are excluded from maximum possible term.

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## Decision Matrix



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## Step 2: Calculate the Subscription Term (Part 1)

**First, determine when the subscription term starts.**

- Commencement occurs when the initial implementation stage is completed (e.g., the SBITA is configured, tested, and made compatible with a government's existing IT), at which time the government has obtained control of the right to use the underlying IT assets, and, therefore, the subscription asset is placed into service.
- The commencement of the subscription term may be later than the date on which the SBITA contract takes effect (the inception of the SBITA contract) because of the time needed for implementation (para B26).
- In some cases, a SBITA has multiple modules and the modules are not placed into service at the same time. In those instances, a subscription asset is placed into service when the first independent module or the first set of interdependent modules is implemented, regardless of whether all remaining modules have been completely implemented (para 30 and B26).

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## Stages of SBITA Implementation

Preliminary Project Stage (EXPENSE)	Initial Implementation Stage (CAPITALIZE)	Operational and Additional Implementation Stage (EXPENSE)
Requests for Proposals Costs	Configuration	Stabilization
Demonstration Costs	Coding	Training
Costs BEFORE selection of final alternatives	Testing, Parallel Processing prior to Go Live and installation	Conversion of unneeded data/ archived/legacy data
Legal to review request for proposal (RFP)	Initial conversion to get the system to "Go Live"	Outlays after go live that do not increase functionality/efficiency
Prior System Costs	Costs after Go Ahead	
<b>PERIOD TO GO AHEAD</b>	<b>PERIOD TO GO LIVE</b>	<b>AFTER GO LIVE</b>

**Subscription term starts when the initial implementation stage ends.**

**Note:** If the SBITA has more than one module and the modules are implemented at different times, then the asset is placed into service when the first module or first set of independent modules is implemented. Costs to implement additional modules should be capitalized if they increase the functionality of the asset (perform new tasks) or increase efficiency (an increase in the level of service provided).

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## Step 2: Calculate the Subscription Term (Part 2)

### Second, determine the length of the subscription term.

- The contract term is the period during which the government has a noncancelable right to use underlying IT assets (noncancelable period), plus certain periods depending on the contract provisions.
- Fiscal funding/cancellation clauses ignored unless reasonably certain of being exercised.
  - A fiscal funding or cancellation clause in a SBITA should affect the subscription term only if it is reasonably certain that the clause will be exercised (e.g., severe state cutbacks).
- Periods where BOTH government and SBITA vendor have the option to terminate without permission of other party are excluded from subscription term.
- Periods where BOTH government and SBITA vendor have to agree to extend are excluded from subscription term.

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## Subscription Term Calculator

WHAT TO USE	OPERATION	CAUTION	CAUTION
Noncancelable Period	Plus (+)	For each option to the left, the outcome must be reasonably certain (more than probable) (>75%)	Periods where BOTH the government and SBITA vendor either (1) have option to terminate without permission of other party, or (2) must both agree to extend are <b>excluded</b> from subscription term
Periods covered by a government's option to extend, without vendor approval.	Plus (+)		
Periods covered by a government's option to terminate but choosing not to.	Plus (+)		
Periods covered by the SBITA vendor's option to extend, without government approval.	Plus (+)		
Periods covered by the SBITA vendor's option to terminate but choosing not to.	Plus (+)		
<b>Subscription Term</b>	<b>Equals (=)</b>		

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## Step 3: Calculate the SBITA Liability

### SBITA Liability Calculator

Type of Payment	Included
Fixed Payments	Yes
Variable Payments (Index or Rate <sup>1</sup> )	Yes
Variable Payments (Fixed in Substance <sup>2</sup> )	Yes
Variable Payments/Contingency Payments (Future Performance/Usage <sup>3</sup> )	No
Termination Penalties (Subscription term must include the government exercising the termination option or fiscal funding/cancellation option)	Yes
Subscription Incentive Payments <sup>4</sup> (After SBITA commencement)	Yes
All Other Payments (Reasonably certain to be paid)	Yes

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## SBITA Liability Calculator Footnotes

- <sup>1</sup> Payments based upon an index or rate such as the Consumer Price Index or a market interest rate.
- <sup>2</sup> Portions of variable payments that can be reliably measured and are not dependent upon events or transactions that have yet to occur. For example, if a SBITA requires an annual minimum payment of \$10,000 for up to 10 licenses regardless of how many are active, then \$1,500 per license after. Since the minimum amount to be paid can be reliably measured, the \$10,000 becomes a fixed in substance payment.
- <sup>3</sup> Payments dependent on future performance, usage or number of user seats are defined in the contract. For example, if a SBITA requires a monthly payment of \$100 per license and is 100% based on the number of licenses, then it is a variable payment based on usage and thus excluded from the SBITA liability calculation.
- <sup>4</sup> SBITA Incentive Payments are payments made to, or on behalf of, the government, for which the government has a right of offset with its obligation to the SBITA vendor or other concessions granted to the government.

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## Fixed Vs. Variable Payments (Part 1)

Calculating the SBITA liability requires identifying the future fixed, fixed in substance, and variable payments that will be or are reasonably certain to be paid over the term of the SBITA. Being aware of all potential payments is necessary to record the correct SBITA liability.

- Fixed Payments
  - Fixed payments are established as specific dollar amounts within a contract and the government is obligated to pay those amounts. (Example: \$5,000 per month for 60 months due the 9<sup>th</sup> of each month.)
- Fixed In Substance Payments
  - Fixed In Substance payments are minimum guarantee amounts or portions of variable payments that can be reliably measured and are not dependent upon events or transactions that have yet to occur.
  - Example: Monthly payments are calculated based upon the Consumer Price Index or other Market Rate and can be measured as of the contract commencement.
  - Example: Minimum annual payment of \$10,000 for up to 10 licenses regardless of how many are active, then \$1,500 per license after.

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## Fixed Vs. Variable Payments (Part 2)

- Variable Payments
  - Are based on the future performance of the government, usage of the underlying IT assets, or number of user seats and are not included in the SBITA liability.
    - For example, if a SBITA requires a monthly payment of \$100 per license and is 100% based on the number of licenses, then it is a variable payment.
  - Are not included in the SBITA liability calculation, but are disclosed in the footnotes.
  - May be included if it is reasonably certain that the payments will become due and payable.
    - Termination penalties
    - Contingent payments

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## Documenting Variable Payments

- GASB 96 requires footnote disclosures within the ACFR detailing expenses of variable payments recognized in the reporting period for any SBITAs, other than short-term SBITAs, that are not included in the measurement of the SBITA liability.
- There are two scenarios of variable payments:
  - (1) The contract is solely based on variable payments and therefore not reported as a SBITA asset or liability.
  - (2) The contract includes both fixed/fixed in substance payments AND variable payments. The fixed/fixed in substance payments are reported as a SBITA asset and liability, but not the variable payments.
- How to report each scenario:
  - (1) Variable payments should be reported in the Variable Payments Log in both the Contract Review Log and SBITA Template workbook.
  - (2) Variable payments should be reported in the SBITA Template's Note Disclosure tab for the specific SBITA.

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## Multiple Contract Components

Contracts may contain multiple components, such as a subscription component and nonsubscription component.

- For example, a right to use a subscription software and maintenance services for the software.
- Reporting
  - Treat the subscription and nonsubscription components as separate contracts and allocate the contract price to the different components.
    - Nonsubscription components explicitly stated in the contract are excluded from the SBITA liability.
    - If it is not practicable to determine the best estimate for price allocation for some or all components in the contract, they should be accounted for as a single SBITA unit.

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## Contract Combinations

Contracts finalized at or near the same time with the same SBITA vendor should be considered part of the same contract if either of the following criteria is met:

- The contracts are negotiated as a package with a single objective.
- The amount of consideration to be paid in one contract depends on the price or performance of the other contract.

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## Present Value of SBITA Liability

Present value is the current worth of cash to be received in the future with one or more payments, which has been discounted at a market rate of interest.

The present value is automatically calculated in the SBITA Template based on input from the agency.

SAO to publish monthly interest rates on its website on a quarterly basis.

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## Step 4: Calculate the SBITA Asset

Type of Payment Included	
SBITA liability	YES
Payment made to the SBITA Vendor at or before commencement (less any incentives received)	YES
Capitalized initial implementation costs <sup>2</sup>	YES

- <sup>1</sup>SBITA incentives are payments made to, or on behalf of, the government, for which the government has a right of offset with its obligation to the SBITA vendor. SBITA incentives reduce the amount that a government is required to pay for a SBITA. SBITA incentives receivable by the government (payable by SBITA vendor) after SBITA commencement are ordinarily a reduction (offset) in the calculation of the subscription payments.
- <sup>2</sup>Capitalized initial implementation costs are payments associated with activities in the initial implementation stage, such as configuration, coding, testing, data migration (minimum data conversion needed to make underlying assets operational), and installation.

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## Liability vs. Asset Amount

Is the subscription Liability always the same amount as the subscription asset?

- No, additional costs are allowed to be capitalized as an asset, while only the amounts owed can be recorded as a liability.
  - Additional Asset Costs: (Refer to the Step 4: Calculate the SBITA Asset)
    - If subscription payments or initial implementation costs were paid prior to the commencement of the subscription term, these costs are added to the value of the asset; however, they are not added to the liability, as the State no longer owes money to the vendor for these items.
  - Timing of Subscription Payments:
    - If the subscription payment is prepaid in full, a subscription asset will be recorded, but a subscription liability will not be recorded.
    - If the subscription payment is paid over time, but prior to the end of the subscription term, the subscription asset will be amortized over the full length of the subscription term and the subscription liability will be amortized over the length of time it is paid.

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## Costs

**Data Conversion** is included in the initial implementation stage only to the extent that it is determined to be necessary to place the subscription asset into service—that is, to make the asset operational. Otherwise, data conversion should be considered an activity of the operation and additional implementation stage (para 31).

**Training costs** should be expensed as incurred, regardless of the stage in which they are incurred (para 39). This is even true for the training of employees involved with the implementation or training of the end users (para B44). If initial training costs are included in a lump sum price from the vendor, refer to the guidance governing contracts with multiple components (para B46).

Additional consideration and evaluation must occur for contracts that contain multiple components, such as a subscription component and a maintenance service component, to properly determine the subscription asset and related term.

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## Amortizing the Subscription Asset

GASB 96 requires a SBITA Asset to be amortized over the shorter of the subscription term or the useful life of the underlying IT asset.

The amortization is automatically calculated in the SBITA Template based on input from the agency.

The SAO has determined the useful life for SBITAs to be 10 years (120 months).

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## Recording “Prepayments”

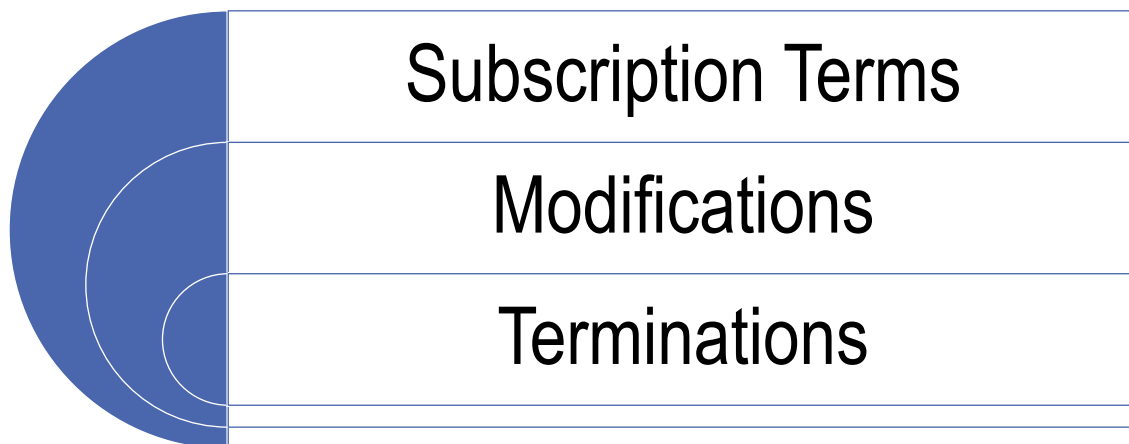
Capitalizable initial implementation costs incurred prior to the commencement of subscription term should be reported as a prepaid asset.

If the agency has not yet placed the asset in service (e.g., has not gone live), but will meet the control definition after go-live, and the asset meets the other qualifications of a SBITA, then the capitalizable expenses made prior to go-live will need to be recorded as a prepaid asset.

Record these expenses on the Prepayments Log in both the Contract Review Log and SBITA Template workbook.

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## Step 5: Subsequent Years



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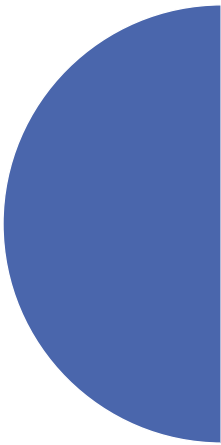
## Subsequent Years – Subscription Term

Subscription term should be reassessed only if one or more of the following occur:

- Government or SBITA vendor elects to exercise an option even though previously determined that it was reasonably certain they would not exercise that option.
- Government or SBITA vendor elects not to exercise an option even though it was previously determined that it was reasonably certain they would exercise that option.
- Event specified in the SBITA contract that requires an extension or termination takes place.

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## Subsequent Years – Modifications



A SBITA amendment resulting in a modification should be accounted for as a separate SBITA if it adds one or more underlying IT assets that were not included in the original SBITA contract; and the increase in subscription payments for the additional subscription asset does not appear to be unreasonable.

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## Subsequent Years – Terminations

A SBITA amendment resulting in a decrease of the government's right to use the underlying IT assets is considered to be a full or partial termination.

- A government should reduce the carrying values of the subscription liability and related asset, and recognize a gain or loss for the difference.

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## How to help ensure accuracy and completeness?

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## Internal Review Process

It is highly recommended for agencies to have at least one level of review, prior to submission to the SAO.

- Agencies are responsible for the accuracy and completeness of reported information.
- GASB 96 is complex and has a lot of moving parts.
- Having an internal review process is encouraged by SAO.

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## Who do I contact with questions?

- SAO Accounting Division
- [saoaccounting@wyo.gov](mailto:saoaccounting@wyo.gov)
- 307-777-2460

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Questions?