

## GASB 96, Subscription-Based Information Technology Arrangements (SBITAs)

### Learning Opportunities

FY2025

#### Office Hours

The SAO is offering SBITA Support Group office hours. These office hours are scheduled in nine separate 2-hour blocks held in-person in the SAO's Training Lab. They are an opportunity for agencies to ask questions regarding specific SBITAs and the related reporting. Registration is not necessary for office hours. Just show up during the allotted time with questions.

#### Trainings

The SAO is offering three SBITA trainings, where attendees may attend in-person in the SAO's Training Lab or virtually. The trainings will cover what is a SBITA, how to calculate the asset and liability values of a SBITA, how to report changes to a SBITA in subsequent years, how it affects the financial statements, the quarterly and annual reporting requirements, and the recommended internal review process. These trainings are highly recommended and strongly encouraged for any member of an agency that may encounter a possible SBITA - not just accountants (e.g., IT, legal, contract specialist, project manager, etc.).

SAO GASB 96 SBITA Offerings			
Office Hours		Training	
January 7th	9:00-11:00am	March 6th	9:00-11:00am
January 8th	1:00-3:00pm	March 18th	1:00-3:00pm
January 16th	1:00-3:00pm	June 17th	9:00-11:00am
February 12th	9:00-11:00am		
March 12th	1:00-3:00pm		
April 16th	1:00-3:00pm		
May 14th	9:00-11:00am		
June 5th	9:00-11:00am		
June 11th	1:00-3:00pm		

Register for trainings through Neogov at <https://login.neogov.com/>.

Note: The Neogov website only allows for a user to have one active registration per class. Therefore, you may only register for one training at the same time. If you wish to attend the training more than once, you may register for the second iteration of the training after the first iteration ends.