



Florida Government  
Finance Officers Association

# FGFOA E-Bulletin

## The FGFOA Free Internet Webinar Series Presents

### The Expanding Complexity of Employee Compensation

Thursday, February 19, 2026

2:00 p.m. – 3:40 p.m. EDT

CPE: 2 Hours: TB

Field of Study: Accounting Governmental - Technical

#### Presenters:

**Lorrie Brinson, CPA, CGFO**, Manager, Governmental Advisory Group, JMCO

**Vince Tenaglia, CPFO, CGFO**, Director of Governmental Advisory Services, JMCO

**Katie Tanner**, Senior Human Resources Consultant, JMCO

#### Overview:

Employee compensation is becoming more complex from an accounting, compliance and risk perspective. This webinar will help sort out some of those complexities and help to understand the best ways to account for them. GASB 101 is a fairly new pronouncement that has had some misinterpretations. Our speakers will help sort through the best approaches to some common payroll challenges.

#### Key Focus Areas:

- GASB 101
- The Expanding complexity of Employee Compensation
- Overtime Rules and Wage & Hour Risk
- Leave Policy Design as a Financial Risk Management Tool
- Budgeting for People, Not Just Positions
- Internal Controls Around Payroll and Leave
- Lessons Learned from Recent Accounting & Compliance Changes

#### Learning Objectives:

After attending this webinar, participants will have an understanding of the following:

- How to implement and report for GASB 101
- Budgeting for payroll
- Understand the new rules that relate to compensation, leave and overtime



**Webinar Registration**

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