

**FEDERAL ACCOUNTING STANDARDS
ADVISORY BOARD****Notice of Comment Deadline
Extensions**

AGENCY: Federal Accounting Standards Advisory Board.

ACTION: Notice.

Pursuant to 31 U.S.C. 3511(d), the Federal Advisory Committee Act (Pub. L. 92-463), as amended, and the FASAB Rules Of Procedure, as amended in October 2010, notice is hereby given that, in light of the partial government shutdown, the Federal Accounting Standards Advisory Board (FASAB) has extended the comment deadlines of documents that have been released for public comment. Because some departments and agencies may not have been able to comment, FASAB is extending the deadline to March 11, 2019, for the following documents:

- Exposure draft (ED) of an Interpretation of Federal Financial Accounting Standards titled *Guidance on Recognizing Liabilities Involving Multiple Component Reporting Entities: An Interpretation of SFFAS 5*
- ED of a Statement of Federal Financial Accounting Concepts titled *Materiality*
- *2018 Annual Report and Three-Year Plan*

These documents are available on the FASAB website at <https://fasab.gov/board-activities/documents-for-comment/>. Copies can be obtained by contacting FASAB at (202) 512-7350.

Respondents are encouraged to comment on any part of the documents and to provide the reasons for their positions. Written comments are requested by March 11, 2019, and should be sent to fasab@fasab.gov or Wendy M. Payne, Executive Director, Federal Accounting Standards Advisory Board, 441 G Street NW, Suite 1155, Washington, DC 20548.

FOR FURTHER INFORMATION CONTACT: Ms. Wendy M. Payne, Executive Director, 441 G Street NW, Suite 1155, Washington, DC 20548, or call (202) 512-7350.

Authority: Federal Advisory Committee Act, Pub. L. 92-463.

Dated: January 31, 2019.

Wendy M. Payne,
Executive Director.

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**FEDERAL ACCOUNTING STANDARDS
ADVISORY BOARD****Notice of 2019 Federal Accounting
Standards Advisory Board Meetings**

AGENCY: Federal Accounting Standards Advisory Board.

ACTION: Notice.

Pursuant to 31 U.S.C. 3511(d), the Federal Advisory Committee Act, as amended (5 U.S.C. App.), and the FASAB Rules Of Procedure, as amended in October 2010, notice is hereby given that the Federal Accounting Standards Advisory Board (FASAB) will hold its meetings on the following dates throughout 2019, unless otherwise noted.

February 27, 2019
April 24-25, 2019
June 26-27, 2019
August 28-29, 2019
October 23-24, 2019
December 17-18, 2019

A portion of each meeting will be closed to the public. The purpose of the meetings is to discuss issues related to the following topics:

Accounting and Reporting of Government Land Classified Activities
DoD Implementation Guidance Request
Evaluation of Existing Standards
Leases
Note Disclosures
Public-Private Partnerships
Reporting Model Phase I: MD&A and Stewardship Investments
Improvements
Reporting Model Phase II
Risk Reporting
Appointments Panel
Any other topics as needed

Notice is hereby given that FASAB may meet in closed session for a portion of each of its scheduled meetings listed above for purposes of discussing the Classified Activities topic. The reason for the closures is that matters covered by 5 U.S.C. 552b(c)(1) will be discussed. The discussions will involve matters of national defense that have been classified by appropriate authorities pursuant to Executive Order.

In addition, the Appointments Panel, a subcommittee of FASAB that makes recommendations to the sponsors regarding appointments for non-federal member positions, is expected to meet during these meetings. A portion of each Appointments Panel meeting will be closed to the public. The reason for the closures is that matters covered by 5 U.S.C. 552b(c)(2) and (6) will be discussed. Any such discussions will involve discussions that relate solely to

internal personnel rules and practices of the sponsor agencies and the disclosure of information of a personal nature where disclosure would constitute a clearly unwarranted invasion of personal privacy. Such discussions will be segregated into separate discussions so that a portion of each meeting will be open to the public.

Pursuant to section 10(d) of the Federal Advisory Committee Act (FACA), portions of advisory committee meetings may be closed to the public where the head of the agency to which the advisory committee reports determines that such portion of such meeting may be closed to the public in accordance with subsection (c) of section 552b of title 5, United States Code. The determination shall be in writing and shall contain the reasons for the determination. A determination has been made in writing by the U.S. Government Accountability Office, the U.S. Department of the Treasury, and the Office of Management and Budget, as required by section 10(d) of the Federal Advisory Committee Act, 5 U.S.C. App., that such portions of the meetings may be closed to the public in accordance with subsection (c) of section 552b of title 5, United States Code.

Unless otherwise noted, FASAB meetings begin at 9 a.m. and conclude before 5 p.m. and are held at the U.S. Government Accountability Office (GAO) Building at 441 G St. NW in Room 7C13. Agendas and briefing materials will be available at <https://www.fasab.gov/briefing-materials/> approximately one week before each meeting.

Any interested person may attend the meetings as an observer. Board discussion and reviews are open to the public except for those portions that are closed. GAO Building security requires advance notice of your attendance. If you wish to attend a FASAB meeting, please pre-register on our website at <https://www.fasab.gov/pre-registration/> no later than 12 p.m. the Monday before the meeting to be observed.

FOR FURTHER INFORMATION CONTACT: Ms. Wendy M. Payne, Executive Director, 441 G Street NW, Suite 1155, Washington, DC 20548, or call (202) 512-7350.

Authority: Federal Advisory Committee Act (5 U.S.C. App.), Government in the Sunshine Act (5 U.S.C. 552b).

Dated: February 1, 2019.

Wendy M. Payne,
Executive Director.

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