

Federal Accounting Standards Advisory Board

August 28 – 29, 2013

441 G Street NW, Washington, DC 20548

ROOM 1N37			
Wednesday, August 28, 2013	Public Hearing		Tab A
	8:30 a.m. – 8:45 a.m.	Reporting Entity Proposed Accounting Standards	Melissa Loughan
		Introductory remarks and instructions	
	TIME	SPEAKER (COMMENT LETTER)	ORGANIZATION
	8:45 – 9:15	John Lynskey (8)	National Science Foundation
	9:15 – 9:45	Caryn Kauffman Eileen W. Parlow (23)	Securities and Exchange Commission
	9:45 – 10:15	Andrew Lewis (27)	GWSCPA
	10:15 – 10:45	~BREAK ¹ ~	
	10:45 – 11:15	Joyce Dillard (28)	Presenting as a Citizen, not on behalf of an organization
	11:15 – 11:45	Ed Mazur (31)	AGA, Financial Management Standards Board
	11:45 – 12:15	Christina Ho (33)	Treasury, Bureau of the Fiscal Service
	12:15 – 1:00	~LUNCH~	
	1:00 – 1:30	Stephen G. Wills (37)	Citizen
	1:30 – 2:00	Dan Murrin	Ernst & Young
2:00 – 2:30	James Gould Amanda Nelson (9)	KPMG	
2:00 – 2:30	~BREAK ² ~		

¹ Break shows 30 minutes but this extra time is for speaker changes so each is given full 30 minutes.

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	2:30 – 3:00	Carole Banks (36)	Department of Treasury
	3:00 – 3:30	Donna Terzak (12)	Tennessee Valley Authority
	3:30 – 4:00	Joseph H. Marren (20)	Presenting as a Citizen, not on behalf of an organization

ROOM 7C13

Thursday, August 29, 2013	TIME	TOPIC	RELATED MEMO AND PROJECT STAFF
	<u>Administrative Matters</u>		
	9:00 – 9:15 a.m.	<ul style="list-style-type: none"> • Review of Clippings • AAPC Draft Technical Release 	
	9:15 – 11:15	<u>Leases</u> <ul style="list-style-type: none"> • Update on GASB – FASAB efforts • Discuss the scope of leases standards and the definition 	<i>Tab B</i> <i>Monica Valentine</i> <i>Roberta Reese, GASB Staff</i>
	11:15 – 12:00	<u>Reporting Entity</u> <ul style="list-style-type: none"> • Discuss responses and initial issues 	<i>Tab C</i> <i>Melissa Loughan</i>
	12:00 – 12:45 p.m.	<u>Lunch Break</u>	McCarl Dining Room
	1:00 – 2:30	<u>Public-Private Partnerships</u> <ul style="list-style-type: none"> • Discuss draft definition and risk indicators • Consider potential disclosures 	<i>Tab D</i> <i>Domenic Savini</i>
	2:30 – 3:00	<u>Reporting Model</u> <ul style="list-style-type: none"> • Status Report 	<i>Tab E</i> <i>Ross Simms</i>
	3:00 – 4:00	<u>Annual Report and Three-Year Plan</u> <ul style="list-style-type: none"> • Review draft annual report and three-year plan 	<i>Tab F</i> <i>Wendy Payne</i>

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	4:00 – 4:30	<u>Steering Committee Meeting</u> <ul style="list-style-type: none">• To review the budget for 2014 and 2015• To discuss pending contracts	Tab G Wendy Payne
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Information for Observers:

Before you arrive:

If you plan on attending a public meeting in person, **you must register at least 24 hours before** the meeting (by 8 AM August 27th), using the online form at:

<http://www.fasab.gov/board-activities/meeting/information-for-observers/pre-registration/>

You must complete the registration process for each meeting you plan on attending. If you have any difficulties, please contact Charles Jackson at 202 512-7352 or jacksoncw1@fasab.gov.

Observers have the option of listening to the meeting via teleconference line and need not pre-register to do so.

The conference number is 1-866-453-4503. Please enter 1662696 # when prompted for a password.

The GAO building is located at 441 G Street NW near the Judiciary Square (red line) and Gallery Place (red, yellow and green lines) metro stops.

Briefing materials are provided on our website approximately ten days before the meeting. We do not provide hard copies to observers so please access the meetings at:

<http://www.fasab.gov/board-activities/meeting/briefing-materials/>

When you arrive:

All visitors entering GAO facilities must undergo security screening and are subject to search. Please allow at least 15 minutes for the screening process as there may be lines. If you arrive and the meeting is in session, please enter quietly.

While the visitors entrance is on the G Street side of the building, FASAB visitors for the August 28-29, 2013 meeting must **enter through the H Street entrance**.

Visitors must provide the Receptionist or Security Officer at the access point with a valid picture ID (e.g., driver's license, etc.), purpose of visit, FASAB point of contact (Charles Jackson), and destination in the building (Room 1N37).

All visitors must pass through a magnetometer and have their belongings scanned through an x-ray machine. Other methods of screening, such as hand-held metal detection devices and physical or visual inspection may also be used.

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The meeting will begin promptly at 8:30 a.m. If you plan to leave the GAO building and return, you will need to go through security screening again to re-enter the building.

Food and drink – other than water – is prohibited in room 1N37.

To ensure others can hear, observers should (1) turn off or silence all electronic devices, (2) refrain from addressing or responding to participants in the meeting, (3) avoid conversations with neighboring observers, and (4) enter and exit quietly.

Please take notice that public meetings will be recorded. All or part of the gallery may be within the field of view of video cameras. The recording is available for use by the public upon request.

Agenda times are tentative. The Board may alter start times during the day.

Minutes will be posted to the website following approval. In addition, a recording will be made part of the public record.

INCLEMENT WEATHER POLICY: If the Office of Personnel Management (OPM) announces that federal employees may take **unscheduled leave** FASAB meetings will begin a minimum of one hour later than scheduled (e.g., if 9 AM is the scheduled start time, the meeting will begin at 10 AM). In such cases, a decision regarding further delay or cancellation will be made no later than the originally announced meeting time (generally, 9 AM). Please call 202 512-7350 to hear a recorded announcement about the meeting status.

If federal offices are **closed** by OPM, the meeting is canceled.

OPM announcements are carried on most local radio and television news shows. The OPM website (www.opm.gov) also displays the operating status for federal agencies.