

*AAPC Disposal Subgroup
Asbestos Document Review*

Document Name:		AAPC Disposal Subgroup - 'Identification and Recognition of Asbestos Cleanup Costs'		
Version:		#18 - December 12, 2008		
Page Number	Line Number	Reviewer	Comment or Problem Description	Resolution
GENERAL	-	- NPS - Interior	This guidance does not address expensing. Recommend that a discussion of how asbestos liabilities should be expensed be added.	Need additional discussion to understand comment. Provided footnote on page 6.
GENERAL	-	- NPS - Interior	Additional examples would be helpful.	Please provide.
GENERAL	-	- NPS - Interior	Overall observation/comment: The cost of conducting environmental assessments for all facilities/assets to determine the presence of asbestos is prohibitive; therefore, to implement the standard it seems likely that all impacted Federal agencies will have to implement modeling based on current asset inventories. This guide should more strongly endorse the use of models as a cost beneficial way of meeting the standard. When modeling is used to determine the liability, it is unlikely that the expense will match on a one-to-one asset relationship as the example(s) in the Technical Bulletin suggests. Accounting examples for modeling both the liability and expense would be helpful.	Updated diagram
GENERAL	-	- NPS - Interior	Question: Is the isolation of only the "asbestos removal costs" always identifiable during the asset's life? Is it possible that the costs cannot be isolated? What then? How is the expense identified?	If costs can not be isolated it would be probable but not estimatable. Need discussion to fully understand comment.
GENERAL	-	- NPS - Interior	Audit experience comment: In the past, external auditors do not embrace the concept of "not reasonably estimable."	Noted Will bring to attention of Task Force
GENERAL		Edward Kim - NSF	General -- Grammatical changes	Corrected
1	20	Lipscomb - GAO	In the Executive Summary, "How does this proposal contribute..." section, the required date should be "for fiscal periods beginning after September 30, 2009.	Corrected

*AAPC Disposal Subgroup
Asbestos Document Review*

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Version:		#18 - December 12, 2008		
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1	24-26	- NPS - Interior	Indicate whether Federal reporting agencies should be concerned with overstating the amount of asbestos cleanup liabilities, in addition to underestimating or failing to report asbestos cleanup liabilities.	Modified language in this paragraph by deleting " <i>by either underestimating the amount of asbestos cleanup liabilities or "by either underestimating the amount of asbestos cleanup liabilities or ."</i> "
1	29	- NPS - Interior	Clarify that asbestos cleanup liability reporting is required for Federal agencies financial reports in fiscal years beginning after September 30, 2009 as opposed to "as of 30 September 2009." Should make the point that these estimations are for a "contingent liability.	Corrected
5	Section 1.	Trish Huheey-DoD EM	I noticed you removed "Records showing the facility was built after 1989" from the initial review of the inventory. I know that was based on several comments made in the meeting but it still makes sense for that to be one of the criteria for which to screen the inventory. In fact, EPA just came out with an "Asbestos Framework" for Superfund sites and they use date as a criteria for screening (they use 1970, which was the initial ban on one application).	Line 81 changed from 'indicating the facility does not contain ...' to "indicating the facility is not likely to contain ..."
5	71 - 75	Lodder - DOI/OEPC	Interior does not have data on equipment containing asbestos. In researching this issue it was determined that rarely is asbestos managed in department/bureau owned equipment. Surplused equipment is sold "as is". There is no guidance or legal requirement, as we can determine, to "treat" equipment prior to disposal or surplusing. Asbestos is not considered a waste stream within Interior. We suspect that this is true in most agencies. We recommend exempting the requirement to assess asbestos in all equipment except capital assets.	Need to discuss with the Task Force

*AAPC Disposal Subgroup
Asbestos Document Review*

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Version:		#18 - December 12, 2008		
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5	71-99	Lodder - DOI/OEPC	General Comment - There needs to be a phased approach to implementing this guidance. Most Federal agencies do not have asbestos data on their buildings, structures and equipment. Nor is the available data centrally managed. Implementation should allow Departments to capture a conservative estimate and then collect data over time to improve the estimate quality.	How would DOI recommend this paper address this?
5	72	- NPS - Interior	Should it be stated that entities may follow some, but not all steps in the proposed methodology? For example, until the entity knows whether the facility is to be repaired, renovated, disposed, or demolished, it may not be possible to select the most likely method of facility renovation or demolition.	The diagram and the paper provide for the option to which key assumptions are made or not.
5	78	Edward Kim - NSF	This wording can be more specific. Isn't there a specific year after which asbestos should no longer be an issue, i.e. when asbestos related materials were banned?	revised paragraph 1.b. states "other records indicating the facility is not likely to contain asbestos". This broad statement could cover any exemption criteria to include date. However the date of 1989 did not ban all ACMs and much of the original rule was remanded in 1991.
5	83	Trish Huheey- DoD EM	Under the Proposed Implementation Approach, 1.b.ii., there is an unneeded apostrophe after "Records".	Corrected
5	After 83	Elaine Morrison - Navy	iii. Asset type is not likely to have asbestos or required to be surveyed for asbestos (e.g., railroad tracks, power lines, airfield pavements, roads, sidewalks, and land).	Incorporated accordingly
5	85 - 98	Lodder - DOI/OEPC	What is the guidance for developing lower and upper ranges, probable, and reasonably estimable? Many of our facilities have exceeded their life expectancy and will continue to remain in place without any asbestos abatement or demolition.	Agencies should seek further guidance in TR-2, TB2006-1 and SFFAS 5. As for facilities have exceeded their life expectancy, please refer to TB2006-1, page 8, #40. In addition, the application of page 5, section 2.a of the asbestos document could exclude the facility from being included in estimate.

*AAPC Disposal Subgroup
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Version:		#18 - December 12, 2008		
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5	86	Elaine Morrison - Navy	TSGI1: Suggest removing the reference to renovation. Per FASAB Technical Release No. 2 (page 10, footnote 15), asbestos removal during renovation and remodeling be considered operating costs and not liabilities. Also, how is one able to determine which facilities will be renovated or predict when a facility will be renovated? One can predict that a facility will be demolished eventually	No change in document required: Information required for inclusion by FASAB Technical Bulletin 2006-1
5	87	Elaine Morrison - Navy	TSGI2: This does not seem practical for the thousands of real property assets each federal agency owns.	Re-wrote pages 5 and 6
5	90-92	Edward Kim - NSF	NSF has many old buildings that were transferred to NSF by another agency and since they are in such a remote area, I am assuming the regulations governing CONUS and US territories do not apply to them just like the environmental cleanup.	Will bring to attention of Task Force
5	93-97	Lodder - DOI/OEPC	Almost all Federal Agencies lack information on Asbestos contained in buildings and equipment with no additional resources to capture this information. We recommend that Departments be allowed to extrapolate estimates based on available data for the first year and then collect data over a reasonable time period to improve cost estimates. DOI proposes that after the first year, we collect data/cost estimates on 10% of our buildings each year.	Added sentence at end of Proposed Implementation; 'The strategy as to how this approach will be executed is at the discretion of the individual Federal agency.' Further, rewrote the implementation approach on pages 5 & 6 to better reflect refining the estimates as information becomes available. Will bring to attention of Task Force
5	95	Elaine Morrison - Navy	TSGI3: It should be noted that some asbestos surveys are very limited in scope (e.g., just to the area of the building under renovation) and some are out of date (i.e., asbestos identified during the survey may have been removed – which is typically the point of conducting a pre-renovation survey).	Noted - specific issues should be discussed with the audit community. Will bring to attention of Task Force

*AAPC Disposal Subgroup
Asbestos Document Review*

Document Name:		AAPC Disposal Subgroup - 'Identification and Recognition of Asbestos Cleanup Costs'		
Version:		#18 - December 12, 2008		
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5	96-97	Elaine Morrison - Navy	TSGI4: Relatively few assets will have been surveyed. For most assets, the amount of asbestos present is unknown. It can be estimated from historical records from similar assets, but as described in the Basis for Conclusions section (item 2 on page 10) asbestos levels will vary greatly from similar buildings.	Noted
5	98	Edward Kim - NSF	Inserted a new paragraph (2.C.) on the flow chart on page 7. For some agencies, it would be extremely difficult/costly to assess clean-up asbestos cost --: c. If a building can not be eliminated from the asbestos analysis based on the review documented in step 1, and sufficient information is not available to make the above key assumptions, the costs are considered probably but not reasonably estimable. The existence of asbestos should be disclosed in the notes to the financial statements. As additional information related to the key assumption becomes available, the Federal entity should re-evaluate the need to record a liability	Incorporated the concept by adding the following: c. If sufficient information is not available to make the above key assumptions, the costs for removal of asbestos would be considered probable but not reasonably estimable at that time. The existence of asbestos and a statement that such an estimate can not be made should be disclosed in the notes to the financial statements. Also added paragraph 6 on page 6 to allow for key assumptions to be revised as additional information becomes available.
5	95	USGS - Interior	What is a reasonable survey and who would make that determination? How will this be audited?	Will bring to attention of Task Force
5	100-113	Lodder - DOI/OEPC	Many cost estimation publications rely on generating costs for a specific city and type of asbestos being removal. Unfortunately a majority of Interior buildings and structures are located far away from these cities. In an effort to standardize the process across a wide range of bureaus and regions, we recommend allowing the Departments the option to develop a standardized cost factor for each State. These State cost factors would average the asbestos abatement costs using the various city and asbestos cost factors within that State.	Added to page 6, 3C

*AAPC Disposal Subgroup
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5	100	- NPS - Interior	Does this guidance include stewardship assets - or should it? If so, recommend that a key assumption regarding the type of asset (i.e., stewardship or general PP&E) be added. Not only does the accounting for these two types of assets differ, but the costs of removing asbestos from these two types of assets may also differ. Will additional guidance be developed for stewardship PP&E?	Please note footnotes 1 and 2 on pages 1 and 6, respectively
6	103	Elaine Morrison - Navy	TSGI5: The survey data will be used to fuel engineering estimates which utilize environmental cost models and information from industry specific cost estimation publications (e.g. RS Means). Thus item iii below is embodied in item i. In other words, item iii cannot exist on its own, you must have data on the amount of asbestos present to use them.	Disagree; can use cost models without survey and can do survey without model. Rationale as to why modeling options is provided.
6	105	Elaine Morrison - Navy	TSGI6: As noted in the Basis for Conclusions section (item 2 on page 10) asbestos levels will vary greatly from similar buildings.	Noted
6	109	Elaine Morrison - Navy	TSGI7: Recommend eliminating item iii as discussed in comment TSGI5. You can only use models if you know how much asbestos is present in a building.	Will bring to attention of Task Force
6	101	Edward Kim - NSF	Does the Committee intend for these methods to be followed in the listed order? (For example, only use historical costs if you don't have a pre-demolition survey.) If so, this should be stated. If not, the flow chart should be modified.	No; diagram modified Will discuss with Task Force
6	102	Edward Kim - NSF	It would be prohibitively expensive for some agencies to model or estimate the costs, for example, because of the remote location of the Asbestos-contaminated building.	Will bring to attention of Task Force

*AAPC Disposal Subgroup
Asbestos Document Review*

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Page Number	Line Number	Reviewer	Comment or Problem Description	Resolution
6	109-113	Edward Kim - NSF	Delete 3.a.iv and insert the following: If key assumptions can be made, but a pre-demolition survey has not been conducted, historical data does not exist, and costs can not be modeled, the Federal entity should determine the cost of a pre-demolition survey and any other identifiable costs	Incorporated the concept by replacing 3.a.iv with the following paragraph 5. When the asbestos cleanup cost can not be estimated using methodologies in step 3, the agency should estimate and recognize any other identifiable costs (e.g. asbestos survey) according to the guidance in SFFAS 6, par. 104.
6	106-107	- NPS - Interior	Recommend rephrasing this sentence to read, "If there is cost data for similar facilities with similar conditions, estimate liability based on costs at similar facilities in current year dollars."	Please review revision of paragraph 3
6	109	- NPS - Interior	Regarding the comment by the Navy above, "TSGI7: Recommend eliminating item iii as discussed in comment TSGI5. You can only use models if you know how much asbestos is present in a building." Disagree with above comment. This may be the case with Navy buildings, but it may not be true in other situations. Recommend that the statement remain, but that the words "if applicable" be added to the first sentence.	Added 'OR' to the end of each of the three options
6	111	- NPS - Interior	Recommend adding wording that states when the key assumptions cannot be made or have not yet been made due to cost constraints in obtaining the information that the costs for removal of asbestos would not be reasonably estimable at that time.	Will bring to attention of Task Force
7	-	- NPS - Interior	Recommend changing wording of "pre-demolition study" to "asbestos survey" throughout the guidance.	Corrected
8 - 9	Starting 122	Trish Huheey-DoD EM	Add to the example, "other materials such as floor tile could potentially contain asbestos but there is no information indicating that it does and testing will not be conducted until a project is scheduled. Therefore, any additional asbestos cleanup beyond the suspected insulation and ceiling tile is not probable at this time."	No change in document required: If the liability is not probable, then it would not be included in our examples. Our examples only include those that have been deemed probable.

*AAPC Disposal Subgroup
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Version:		#18 - December 12, 2008		
Page Number	Line Number	Reviewer	Comment or Problem Description	Resolution
8 - 9	Starting 122	- NPS - Interior	Regarding the comment from DoD EM on pages 8-9, "Add to the example, "other materials such as floor tile could potentially contain asbestos but there is no information indicating that it does and testing will not be conducted until a project is scheduled. Therefore, any additional asbestos cleanup beyond the suspected insulation and ceiling tile is not probable at this time."" The addition to the example above would only be true if cost data for similar facilities is not applicable. If assumptions regarding similar facilities and the amount of asbestos within is applicable, the model could estimate (disclose) reasonably possible costs associated with floor tiles.	Recommended change by EM not incorporated
8	123	Elaine Morrison - Navy	TSGI8: See comment TSGI1.	See response to TSGI1.
8	129	Trish Huheey-DoD EM	Rather than "At the point that a Federal entity decides to estimate..." we should say "When the asset is placed into service or the entity first reports asbestos cleanup costs..."	Changed per comment
8	131	Trish Huheey-DoD EM	Add to the list of considerations: "A review of the federal and state requirements indicate that regardless of renovation or demolition method, the attic insulation and ceiling tiles will likely require removal in accordance with asbestos regulations."	Incorporated as second bullet
8	134	- NPS - Interior	Add to the statement, "...the following considerations may apply:"	Changed per comment
9	Starting 146	Lipscomb - GAO	In the Examples of Practice section, example B.: • The significance of 1989 in the first bullet it should be made clear. Perhaps in a footnote.	Footnote added to page 9

*AAPC Disposal Subgroup
Asbestos Document Review*

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9	Starting 146	Lipscomb - GAO	In the Examples of Practice section, example B.: • The second bullet seems to contradict the third bullet. Would not the previous owner have had to know the type, location, and extent of asbestos in the facility in order to survey and disclose the condition of materials suspected to contain asbestos? What prevents using the previous owner's condition representations as a basis for making an assumption about the extent, etc. of asbestos?	Changed second bullet to be consistent with third bullet
9	Starting 146	Lipscomb - GAO	In the Examples of Practice section, example B.: • The third bullet seems to be making a statement that without a "pre-demolition" study the type, location, and extent of asbestos in a facility cannot be estimated. Unless we have we determined that in fact, no reasonable estimate of asbestos liability can be made without a "pre-demolition" survey, we should make that statement. I suggest the example read "No pre-demolition, study or other assessment has been performed to estimate the type, location, or extent of asbestos in the facility." Even then, I believe we run the risk of agencies perceiving the lack of an assessment as a "get out of jail free" card. As long as they don't perform an assessment, they wouldn't have to recognized a liability.	Incorporated 'No asbestos survey or other assessment has been performed to estimate the type, location, or extent of asbestos in the facility' into document.
9	Starting 146	Lipscomb - GAO	In the Examples of Practice section, example B.: • As to the fourth bullet, unless there is a reason to expect that existing assets of similar size, age, and functionality do not contain similar types, etc of asbestos, there may be no reason not to make the assumption that they do.	Revised bullet to clarify

*AAPC Disposal Subgroup
Asbestos Document Review*

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Version:		#18 - December 12, 2008		
Page Number	Line Number	Reviewer	Comment or Problem Description	Resolution
9	Starting 146	Lipscomb - GAO	In the Examples of Practice section, example B.: • The fifth and last bullet seems to make a summary condition statement that the asbestos cleanup liability is not estimable. And, the previous four bullets seem to have been an attempt to establish that factors necessary to estimate the liability have not been determined. However, it seems to me that the conditions stated in the first four bullets do not necessarily preclude liability estimation.	Please see revisions to four bullets. In this example, we don't believe there is sufficient information to use any of the three methods as outlined on page 6, paragraph 3.
9	152-153	Lodder - DOI/OEPC	The statement assuming that buildings and structures constructed after 1989 are free of asbestos is false. While most US building materials are 1% or less, buildings materials imported from other countries do not have such limits. For example building materials from Canada have a 5% content and Mexico has a 10% content. Content from other countries varies widely. Imported building materials are widely used in US buildings. While many of the materials may be considered non-friable, as noted in the Technical Bulletin and this guidance, during renovation or demolition these materials may become friable and require abatement (See page 10 of this guidance, line 175 - 186).	Noted. However, this example is establishing the probability of existence. Will bring to attention of Task Force
9	Beginning 155	- NPS - Interior	Clarify. Is this section stating that if you don't know the extent of asbestos within an asset, that only the cost of a survey needs to be recognized as a lower and upper limit (until additional information is known)? Would this type of recognition be preferred over trying to estimate and disclose an upper limit based on a similar facilities environmental cost model?	Need additional discussion to understand comment.

*AAPC Disposal Subgroup
Asbestos Document Review*

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Page Number	Line Number	Reviewer	Comment or Problem Description	Resolution
9	157-158	Edward Kim - NSF	As it is written, how does one suspect the presence of asbestos as noted above in section B when no pre-demolition study has been performed? The wording "...the following apply" can be changed to "...the following should be determined."	Please see bullet one and two in that example that establishes the probability of existence.
9	Starting 164	Lipscomb - GAO	<ul style="list-style-type: none"> • The last paragraph of example B.: <ul style="list-style-type: none"> i. Concludes that based on the above information, the liability for asbestos is not reasonably estimable. I do not believe the above information as it stands supports that conclusion. ii. If the initial conclusion is not supportable the verbiage in the rest of the paragraph, will need to be modified. 	<p>Please see revised example.</p> <p>Will bring to attention of Task Force</p>
9	174	Lodder - DOI/OEPC	Change "Bases" to "Basis"	Bases is correct plural use of Basis
10	Starting 174	Lipscomb - GAO	<p>3. In the Bases for Conclusion section, item 2. "Can experience with similar assets ...":</p> <ul style="list-style-type: none"> a. Use either "Base" or "Basis" in the section title, not "Bases". b. In the first sentence of the discussion make the following change, "...however, the cost of asbestos removal and disposal varies may vary greatly among..." <p>I am okay with concluding that experience with similar assets does not always provide a reasonable estimate, but we should not appear to conclude that it never provides a reasonable estimate, and should not be used.</p> <ul style="list-style-type: none"> c. The rest of the discussion in this section appears to be a description of what the Navy did. This is not clear and should be made so. Perhaps by inserting "the Navy concluded" for "it was concluded" in the "As a result..." sentence. 	<ul style="list-style-type: none"> a. See comment above b. Added 'may vary' c. Deleted specific Navy example information. Please also see revised "Bases for Conclusion"

*AAPC Disposal Subgroup
Asbestos Document Review*

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Version:		#18 - December 12, 2008		
Page Number	Line Number	Reviewer	Comment or Problem Description	Resolution
10	Starting 174	Lipscomb - GAO	<p>In the Bases for Conclusion section</p> <ul style="list-style-type: none"> • I would not agree that the cost of a study is an appropriate bottom end of an liability estimate range. The concept of using a range contemplates that an estimate(s) of costs to accomplish an end (asbestos cleanup) can be made. The cost of a study is not an estimate of accomplishing asbestos cleanup. <p>The fact that an estimate is being made, strongly suggest that enough information is available to make an estimate. If significant assumptions included in the estimate, result a range of cost to accomplish the end, then using the lower end of that estimate may be appropriate.</p> <p>The cost of a study designed to determine the extent and nature of the required cleanup should be used only when there is not enough information to make an estimate of the cost of cleanup. The estimated cost of the study, is then used instead of an estimate of cleanup costs, until sufficient information is available to estimate the full cost of cleanup.</p>	All references to lower and upper limits have been removed from document.
10	Starting 174	Lipscomb - GAO	<p>4. All examples of practice we use in developing guidance must also be an example of compliance with accounting standards. The fact that an agency has a methodology to determine an amount reported on it's financial statements, is not a guarantee of compliance with accounting standards, even if the agency is receiving an unqualified audit opinion. We evaluate agencies methodologies for compliance with standards, and if in our opinion it does not comply with standards, it is not included in guidance.</p>	<p>The purposed of the document, to include the examples, was intended to show compliance with standard. Need further discussion to understand comment.</p> <p>Will bring to attention of Task Force</p>

*AAPC Disposal Subgroup
Asbestos Document Review*

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Version:		#18 - December 12, 2008		
Page Number	Line Number	Reviewer	Comment or Problem Description	Resolution
10	Beginning 174	Trish Huheey-DoD EM	I think support for the conclusion that no distinction should be made between friable and non-friable should be that the cost estimating methodology would be the same for either type once it falls under the regulation. Also, friable and non-friable are considered because it's in the Technical Bulletin, right? I'm not sure we would consider non-friable until the project was initiated if this was not in the TB. I'm not sure Item 1 even needs to be a Basis for Conclusion since it's required.	Replaced Basis for Conclusion 1
10	Beginning 174	Trish Huheey-DoD EM	Add a Basis for Conclusion to address our original argument that key assumptions on the amount of asbestos present in the facility, and the amount that requires removal or special treatment are difficult to make without the testing that is conducted at the onset of an renovation or demolition project.	Replaced Basis for Conclusion 1
10	178	Trish Huheey-DoD EM	Not sure why we are saying "It is rare to find asbestos regardless of type....that does not require some degree of special handling.." and "often becomes friable during demolition..". From what I was told by the field, this depends on the State regulation. The federal regulation and guidance does not require removal of non-friable asbestos in many cases.	<u>Rewrote Bases for Conclusion</u>
10	188 - 203	Lodder - DOI/OEPC	This example conflicts with guidance provided in lines 99 - 113. Due to the limited information available on Federal facilities regarding asbestos, we believe it is in the best interest to allow agencies to use simple estimation techniques, such as, extrapolation for their initial liability estimate. Estimates should be improved over time as more data is collected. (See earlier DOI comment on extrapolation.)	<u>Rewrote Bases for Conclusion</u>

*AAPC Disposal Subgroup
Asbestos Document Review*

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Version:		#18 - December 12, 2008		
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10	193	- NPS - Interior	While the Navy and Marine Corps Asbestos Liability Pilot may have found inconsistent results; other studies may confirm the opposite and other entities should have the ability to group assets accordingly.	Agree, incorporated throughout document.
10	197	Trish Huheey-DoD EM	I think we should delete the part that follows "As a result of this variability..." because we have at this point abandoned the Navy argument that the range of asbestos cleanup costs starts at \$0 when we are addressing the asbestos present in the facility today. Suggest replacing the last two sentences with "As a result of this variability, cleanup cost estimates based on similar assets can be reasonably used to estimate study costs, but it is more difficult to use for the actual asbestos cleanup unless records or other information indicate the assets are similar in asbestos content and similar renovation / disposal methods will be used."	<u>Rewrote Bases for Conclusion</u>
Comments on draft version 21 dated 020509 (Only submitted to FASAB)				
1	Paragraph 1	Julia Ranagan	Use of the term Real Property Assets: "Real property," used several times in this document, is not defined in FASAB literature but I believe it only refers to land and things permanently attached to the land, such as trees, buildings, and stationary mobile homes. TB 2006-1 applies to any general property, plant, and equipment, including ships and other tangible property.	Discuss with the task force the existence of asbestos in equipment. Changed real property asset to "property"
	General	Julia Ranagan	Use lower case "f" in "federal" through the document	Corrected

*AAPC Disposal Subgroup
Asbestos Document Review*

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6	Foot note 2 related to section 3	Julia Ranagan	This footnote only relates to stewardship PP&E. PP&E other than stewardship is NOT treated the same. In other words, asbestos related to stewardship PP&E should be immediately recognized as a liability and expensed (SFFAS 6, par. 101), but other tangible property would either be recognized over the useful life or immediately expensed, depending on how much of the useful life has passed and the applicable requirements of SFFAS 6, pars. 104 and 97).	Revised footnote to distinguish treatment between stewardship and GPP&E
6	Paragraph 3. b.	Julia Ranagan	Paragraph 3.b. When none of the above estimation methods are available, the agency would recognize the cost of conducting an asbestos survey, plus any other identifiable associated costs according to the guidance in SFFAS 6, par. 104. Comment 1: change "recognize" to "estimate" Comment 2: All cleanup costs should be estimated. They will only be recognized in accordance with SFFAS 6, pars. 97, 101, and 104, which may be immediately or based on the useful life.	This bullet is after we have determined that all the clean up cost can not be estimated. The last option is then to estimate and at least recognize the cost of study. Discuss with the task force
7	Diagram	Julia Ranagan	The "OR"s in this diagram imply that agencies only have to attempt one of these approaches. For example, if the agency starts at survey, the diagram says that if a survey has not been conducted, then estimate any identifiable costs. I believe agencies should gather information based on all three approaches. If no survey was conducted, then go to historical cost data. If no historical cost data, then go to modeling, etc. I do not think the diagram is representative of the text or the intended approach.	Discuss with the task force

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Asbestos Document Review*

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7	Diagram	Julia Ranagan	The box "Recognize cost as an environmental liability" should be footnoted to say in accordance with the requirements of SFFAS 6, pars. 97, 101, and 104 because in most cases, the liability is not recognized immediately but rather over the useful life of the asset associated with the liability.	Corrected
9	Paragraph B	Julia Ranagan	<p>Add a new bullet: "It is not possible to determine the existence of asbestos without destroying or weakening the existing structure or disturbing potential asbestos, which would be undesirable".</p> <p>Comment: I think you need this bullet and the edit to the fourth bullet to more fully support the point that something is not reasonably estimable. I would be hesitant to include an example of asbestos that is not reasonably estimable because these would be very rare and must be well-justified. I think you should pay close attention to the auditor's input (e.g., see comments from Lipscomb of GAO), because if the auditors don't buy the justification, the liability must be estimated.</p>	Will add the bullet. Comment to be discussed with the task force
10	Title: Bases for Conclusion	Julia Ranagan	Change Title to "Questions and Answers"	Changed Bases for Conclusion paragraphs. We believe Bases for Conclusion is appropriate.