

FASAB Federal GAAP Hierarchy Workgroup Meeting
September 16, 2025, 9:30
Agenda

- Welcome
- Staff Paper- *FASAB GAAP Hierarchy Analysis*
- Discussion Questions:
 - **Do you agree with staff's proposed characteristics of the highest-level GAAP?**
 - **Do you agree with the other factors for consideration in the reexamination of the GAAP hierarchy? Are there other factors that should be included?**
 - **Do you agree with staff's consideration of the sources of guidance?**
 - **Do you agree with staff's assessment of the continued need for all FASAB communication methods?**
 - **Do you agree with the summary of options? Are there other plausible options that should be added?**
- Next Meeting