

## Exposure Draft: OMNIBUS CONCEPTS AMENDMENTS

Comments due November 27, 2023

### #10 - Environmental Protection Agency OCFO (EPA)

Organization Type	Organization Name	First name	Last name	Email
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**QFR #1:** The Board is proposing to amend the note disclosure concepts in paragraph 68 of SFFAC 2, *Entity and Display*. Please refer to paragraphs 3-4. Do you agree, partially agree, or disagree with the proposed concepts? Please provide the rationale for your answer.

Response	Rationale	Organization Name
Agree	EPA agrees with the proposed amendments. They improve the clarity on what is required and expected from the notes.	EPA

**QFR #2:** The Board is proposing to rescind SFFAC 3, *Management's Discussion and Analysis*, and consolidate MD&A concepts by amending paragraph 69 of SFFAC 2. Please refer to paragraphs 5-7. Do you agree, partially agree, or disagree with the proposed concepts? Please provide the rationale for your answer.

Response	Rationale	Organization Name
Agree	EPA agrees with the proposed changes. It is more useful to have all requirements for the MD&A in one SFFAC.	EPA