

Exposure Draft: OMNIBUS CONCEPTS AMENDMENTS

Comments due November 27, 2023

#12 - National Aeronautics and Space Administration (NASA)

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	The information being amended in SFFAC 2, and the current information in SFFAS 15 and OMB Circular A-136 has no major impact to NASA. Recommendation: Training and a summary of findings should be provided to the Agencies that were not part of the Pilot. Implement a rescission plan to ensure consistency across the Agencies.	NASA

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	The information being amended in SFFAC 2, and the current information in SFFAS 15 and OMB Circular A-136 has no major impact to NASA. Recommendation: Training and a summary of findings should be provided to the Agencies that were not part of the Pilot. Implement a rescission plan to ensure consistency across the Agencies.	NASA