Federal Accounting Standards Advisory Board  
Virtual Meeting via Zoom for Government

**Tuesday, October 26, 2021**

<table>
<thead>
<tr>
<th>Begins</th>
<th>Ends</th>
<th>Topics and Goal</th>
<th>Briefing Topic</th>
<th>Staff Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>10:15 am</td>
<td>10:30 am</td>
<td>Administrative Matters</td>
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<td>Clippings &amp; updates</td>
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<tr>
<td>10:30 am</td>
<td>12:30 pm</td>
<td>Climate-Related Financial Reporting</td>
<td>Topic B</td>
<td>Robin Gilliam</td>
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<td></td>
<td></td>
<td>Review proposed implementation guidance</td>
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<tr>
<td>12:30 pm</td>
<td>1:30 pm</td>
<td>LUNCH BREAK</td>
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<tr>
<td>1:30 pm</td>
<td>2:30 pm</td>
<td>Leases</td>
<td>Topic C</td>
<td>R. Alan Perry</td>
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<tr>
<td></td>
<td></td>
<td>Discuss draft Interpretation of SFFAS 54 par. 42 and 59</td>
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<tr>
<td>2:30 pm</td>
<td>3:30 pm</td>
<td>Reexamination of Existing Standards</td>
<td>Topic D</td>
<td>Monica Valentine</td>
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<td>Discuss project approach options</td>
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<tr>
<td>3:30 pm</td>
<td>4:30 pm</td>
<td>FASAB FY 2021 Annual Report</td>
<td>Topic E</td>
<td>Monica Valentine</td>
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<td>Review final draft of FY 2021 annual report</td>
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**PLEASE NOTE THE MEETING START TIME IS 10:15 AM**
Logistical Information:

- **Agenda times are tentative.** The Board may alter start times during the day.
- **Observers can listen and view the meeting via the below Zoom webinar link.**
- **For any questions concerning the meeting or during the meeting please send an email to FASAB@FASAB.gov.**
- **Minutes** will be posted to the website following approval.

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.

**Topic: FASAB October 26, 2021 Board Meeting**
**Virtual Platform: Zoom Webinar for Meeting Observers**
**When: October 26, 2021 10:15 AM Eastern Time (US and Canada)**

**Please click the link below to join the webinar:**
https://gao.zoomgov.com/j/1615631373?pwd=ZIU2SW1NTUIYcVVFZUitPcUxBbTZGQT09
Passcode: f4#1qCaq

**One tap mobile:**
US: +16692545252,,1615631373#,,,,*71919301# or +16468287666,,1615631373#,,,,*71919301#

**Telephone:**
Dial (for higher quality, dial a number based on your current location):
US: +1 669 254 5252 or +1 646 828 7666 or +1 669 216 1590 or +1 551 285 1373
Webinar ID: 161 563 1373
Passcode: 71919301

**International numbers available:**
https://gao.zoomgov.com/u/azdbatz4X

**An H.323/SIP room system:**
H.323: 161.199.138.10 (US West) or 161.199.136.10 (US East)
Meeting ID: 161 563 1373
Passcode: 71919301
SIP: 1615631373@sip.zoomgov.com
Passcode: 71919301