

**Federal Accounting Standards Advisory Board
Virtual Meeting via Zoom for Government**

Tuesday, December 14, 2021			
Begins	Ends	Topics and Goal	Briefing Topic Staff Contact
9:15 am	9:30 am	<u>Administrative Matters</u> Clippings & updates	
9:30 am	10:30 am	<u>Environmental, Social, and Governance (ESG) Education Session</u> Overview of the ESG framework Guest Presenter: <i>Corinne Dougherty, KPMG</i>	<i>Topic A</i> <i>Robin Gilliam</i>
10:30 am	12:30 pm	<u>Climate-Related Financial Reporting</u> Review proposed staff educational paper	<i>Topic B</i> <i>Robin Gilliam</i>
12:30 pm	1:30 pm	LUNCH BREAK	
1:30 pm	2:30 pm	<u>Omnibus Concepts Amendments</u> Discuss draft omnibus concepts exposure draft	<i>Topic C</i> <i>Robin Gilliam</i> <i>Monica Valentine</i>
2:30 pm	4:30 pm	<u>Management's Discussion & Analysis</u> Discuss draft MD&A exposure draft	<i>Topic D</i> <i>Robin Gilliam</i>

Non-agenda Topics

Non-agenda Project Updates

These topics are not on the December meeting agenda. The material is intended to keep the Board apprised of the status of those projects not being discussed at the December meeting.

Topic E

Various Staff Members

Logistical Information:

- **Agenda times are tentative.** The Board may alter start times during the day.
- **Observers can listen and view the meeting via the Zoom webinar link found in the meeting agenda on the FASAB website.**
- 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 December 14, 2021 Board Meeting

Virtual Platform: Zoom Webinar for Meeting Observers

When: December 14, 2021 9:15 AM Eastern Time (US and Canada)

Please click the link below to join the webinar:

<https://gao.zoomgov.com/j/1612882418?pwd=b3pDbTNSOGtNenpHeXNYeGpLb1M3dz09>

Passcode: !Aya2.0g

One tap mobile:

US: +16692545252,1612882418#,,,,*14492070# or +16468287666,,1612882418#,,,,*14492070#

Telephone:

Dial (for higher quality, dial a number based on your current location):

US: +1 669 254 5252 or +1 646 828 7666 or +1 551 285 1373 or +1 669 216 1590

Webinar ID: 161 288 2418

Passcode: 14492070

International numbers available: <https://gao.zoomgov.com/u/abIMgxzniJ>

An H.323/SIP room system:

H.323: 161.199.138.10 (US West) or 161.199.136.10 (US East)

Meeting ID: 161 288 2418

Passcode: 14492070

SIP: 1612882418@sip.zoomgov.com

Passcode: 14492070