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

**Tuesday, December 14, 2021**

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| 9:15 am  | 9:30 am    | Administrative Matters  
Clippings & updates                                      |                                     |
| 9:30 am  | 10:30 am   | Environmental, Social, and Governance (ESG) Education Session  
Overview of the ESG framework  
Guest Presenter:  
*Corinne Dougherty, KPMG* | **Topic A**  
**Robin Gilliam** |
| 10:30 am | 12:30 pm   | Climate-Related Financial Reporting  
Review proposed staff educational paper                      | **Topic B**  
**Robin Gilliam** |
| 12:30 pm | 1:30 pm    | LUNCH BREAK                                               |                                     |
| 1:30 pm  | 2:30 pm    | Omnibus Concepts Amendments  
Discuss draft omnibus concepts exposure draft                | **Topic C**  
**Robin Gilliam**  
**Monica Valentine** |
| 2:30 pm  | 4:30 pm    | Management’s Discussion & Analysis  
Discuss draft MD&A exposure draft                            | **Topic D**  
**Robin Gilliam** |
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:**
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Dial (for higher quality, dial a number based on your current location):
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Webinar ID: 161 288 2418
Passcode: 14492070

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

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
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