

## Federal Accounting Standards Advisory Board

### Virtual Meeting via Zoom for Government

Tuesday, April 26, 2022			
Begins	Ends	Topics and Goal	Briefing Topic Staff Contact
		<b>PLEASE NOTE MEETING START TIME IS 1:00 PM</b>	
1:00 pm	1:15 pm	<u>Administrative Matters</u> Clippings and updates	
1:15 pm	1:45 pm	<u>Climate Staff Paper</u> Final review of staff paper	<i>Topic A</i> <i>Robin Gilliam</i>
1:45 pm	3:15 pm	<u>Leases - RWA</u> Reimbursable work authorizations - R&D update and Panel presentation	<i>Topic B</i> <i>R. Alan Perry</i> <i>Brian Casto</i> <u>Panelist:</u> <i>Christi Dewhirst</i> <i>Ed Gramp</i> <i>Melissa Sizemore</i> <i>Peter Christake</i>
3:30 pm	5:00 pm	<u>Steering Committee Meeting</u>	

**Wednesday, April 27, 2022**

<b>Begins</b>	<b>Ends</b>	<b>Topics and Goal</b>	<b>Briefing Topic Staff Contact</b>
9:30 am	12:30 am	<b><u>Management's Discussion &amp; Analysis</u></b> Review draft MD&A exposure draft	<i>Topic C</i> <i>Robin Gilliam</i>
12:30 pm	1:30 pm	<b>LUNCH BREAK</b>	
1:30 pm	3:00 pm	<b><u>Software Technology</u></b> Analyze cloud service arrangement characteristics with asset guidance framework	<i>Topic D</i> <i>Josh Williams</i>
3:00 pm	3:45 pm	<b><u>Leases – RWA (con't)</u></b> Reimbursable work authorizations – discuss research methodology and approach	<i>Topic B</i> <i>R. Alan Perry</i> <i>Brian Casto</i>
3:45 pm	4:30 pm	<b><u>Leases - Omnibus</u></b> Discuss Omnibus pre-ballot/ballot	<i>Topic E</i> <i>R. Alan Perry</i>

**Non-agenda Topics**

**Non-agenda Project Updates**

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

*Topic F*

*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](mailto: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](http://www.opm.gov)) also displays the operating status for federal agencies.

**Topic: FASAB April 26 - 27, 2022 Board Meeting**

**Virtual Platform: Zoom Webinar for Meeting Observers**

**When: April 26, 2021 1:00 PM Eastern Time (US and Canada)**

**April 27, 2021 9:30 AM Eastern Time (US and Canada)**

**Please click the link below to join the webinar:**

<https://gao.zoomgov.com/j/1613416822?pwd=RHlzcWM1bFNMSTAyYkpSdDZYNHovdz09>

Passcode: 2zMn5Ar#

**One tap mobile:**

US: +16692545252,,1613416822#,,,,\*97153346# or

+16468287666,,1613416822#,,,,\*97153346#

**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: 161 341 6822

Passcode: 97153346

**International numbers available:** <https://gao.zoomgov.com/u/aTNG1vCzE>

**An H.323/SIP room system:**

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

Meeting ID: 161 341 6822

Passcode: 97153346

SIP: [1613416822@sip.zoomgov.com](mailto:1613416822@sip.zoomgov.com)

Passcode: 97153346

**To download and import the following iCalendar (.ics) files to your calendar system:**

[https://gao.zoomgov.com/webinar/vJlSdO2pqDMoGNRJDQAlm3DK7c2zA25qg\\_s/ics?icsToken=n=98tyKuiurzguG9KdshvBel86EqO\\_burFr35phJF3uC7EDy0ARiNhNbBYE-AqAd\\_v](https://gao.zoomgov.com/webinar/vJlSdO2pqDMoGNRJDQAlm3DK7c2zA25qg_s/ics?icsToken=n=98tyKuiurzguG9KdshvBel86EqO_burFr35phJF3uC7EDy0ARiNhNbBYE-AqAd_v)