

Project Plan

Month	Scope and Methodology	Procedural Plans
Jan.	Begin content analysis of TR 20 Q&As to identify guidance requiring conforming amendment updates resulting from SFFAS 61 and TB 2023-1.	Submit project objective, scope, and methodology to the AAPC. Request AAPC approval to schedule April 2023 meeting.
Feb.	Update/finalize project plan based on February 1 meeting. Begin content analysis of GASB 87 implementation guidance issued subsequent to GASB Implementation Guide 2019-3 to identify additional Q&A candidates. Identify additional Q&A candidates from other sources, including the task force and issue submissions. Begin drafting updates to TR 20.	February 1 AAPC meeting Receive input/approval from the AAPC and update/finalize project plan accordingly.
Mar.	Complete content analysis coding. Consult with GASB staff and AAPC on coding if necessary. Continue to gather Q&A candidates. Continue drafting updates to TR 20.	
Apr.	Update draft TR exposure draft based on April 12 meeting. Coordinate with GASB staff to identify any potential IG 2023-1 technical comments from ED respondents that may apply.	Submit draft TR exposure draft to the AAPC for review. April 12 AAPC meeting Circulate a pre-ballot exposure draft to the AAPC for review in advance of the May meeting.
May	Implement finalizing edits to ED.	May 10 AAPC meeting Ballot the exposure draft. Release for 30-day comment period.
Jun.	<i>ED comment period</i>	
Jul.	Update draft TR based on public comments on the exposure draft.	Circulate a pre-ballot TR to the AAPC for review in advance of the August meeting.
Aug.	Update TR based on finalizing changes from the Committee and the Board.	August 2 AAPC meeting. Ballot and submit TR to the Board for review. August 16-17 FASAB meeting. Receive Board approval for issuance. Issue TR by August 30.

