

## Project Plan

Month	Scope and Methodology	Procedural Plans
Jan.	<del>Begin content analysis of TR 20 Q&amp;As to identify guidance requiring conforming amendment updates resulting from SFFAS 61 and TB 2023-1.</del>	Submit project objective, scope, and methodology to the AAPC. Request AAPC approval to schedule April 2023 meeting.
Feb.	<del>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&amp;A candidates. Identify additional Q&amp;A candidates from other sources, including the task force and issue submissions. Begin drafting updates to TR 20.</del>	<b>February 1 AAPC meeting</b> Receive input/approval from the AAPC and update/finalize project plan accordingly.
Mar.	<del>Complete content analysis coding. Consult with GASB staff and AAPC on coding if necessary. Continue to gather Q&amp;A candidates. Continue drafting updates to TR 20.</del>	
Apr.	<del>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.</del>	Submit draft TR exposure draft to the AAPC for review. <b>April 12 AAPC meeting</b> Circulate a pre-ballot exposure draft to the AAPC for review in advance of the May meeting.
May	<del>Implement finalizing edits to ED.</del>	<b>May 10 AAPC meeting</b> Ballot the ED. Release for comment.
Jun.	<i>ED comment period</i>	
Jul./ Aug.	<del>Update ED based on public comments.</del>	<del>Circulate a pre-ballot TR to the AAPC for review in advance of the September meeting.</del>
Sept.	Prepare TR for balloting based on finalizing changes from the Committee and the Board.	<b>September 8 AAPC meeting.</b> Ballot and submit TR to the Board for review.
Oct.	Prepare and submit an AAPC issue referral to the Board.	Issue referral <b>October 17-18 Board meeting.</b> Issue final TR if approved.

Updated August 2023 to reflect the postponement of the Aug. 2<sup>nd</sup> AAPC meeting to Sept. 8<sup>th</sup> and staff procedural recommendations in the AAPC materials (see Att. A).