

Federal Accounting Standards Advisory Board
Virtual Meeting
Virtual: Zoom for Government

Tuesday, February 25, 2025			
Begins	Ends	Topics and Goal	Briefing Topic Staff Contact
9:00 am	9:15 am	<u>Administrative Matters</u> Clippings and updates	
9:15 am	10:15 am	<u>Software Technology</u> Discuss recognition guidance for shared software	<i>Topic A</i> <i>Josh Williams</i>
10:15 am	10:30 am	BREAK	
10:30 am	12:00 pm	<u>Intangible Assets</u> Discuss concepts and standards for intangible assets	<i>Topic B</i> <i>Josh Williams</i>
12:00 pm	1:00 pm	LUNCH BREAK	
1:00 pm	2:30 pm	<u>Leases Implementation – Educational Session</u> Discuss SFFAS 54 reporting results and technical inquiries data	<i>Topics C.1 and C.2</i> <i>R. Alan Perry</i> <i>Lanie Carlson</i>
2:30 pm	2:45 pm	BREAK	
2:45 pm	3:45 pm	<u>GAO Audit Update on SFFAS 59</u> GAO briefing on audit observations related to SFFAS 59, <i>Land</i>	<i>Topic D</i> <i>Domenic Savini</i>
4:00 pm	5:00 pm	<u>Steering Committee Meeting</u>	

Wednesday, February 26, 2025			
Begins	Ends	Topics and Goal	Briefing Topic Staff Contact
9:00 am	10:00 am	<u>MD&A Implementation Guidance</u> Discuss proposal for staff implementation guidance for SFFAS 64	<i>Topic E</i> <i>Robin Gilliam</i>
10:00 am	10:15 am	BREAK	
10:15 am	11:15 am	<u>Direct Loan/Loan Guarantee Disclosures</u> Discuss project plan	<i>Topic F</i> <i>Brian Robinson</i> <i>Domenic Savini</i>
11:15 am	12:30 pm	<u>Commitments</u> Discuss project plan	<i>Topic G</i> <i>Sherry Lee</i> <i>Domenic Savini</i>
12:30 pm	1:30 pm	LUNCH BREAK	
1:30 pm	2:30 pm	<u>Review: Mid-Fiscal Year Technical Agenda & Annual Report Comments</u> • Review technical agenda • Discuss FY 24 AR comments	<i>Topic H</i> <i>Monica Valentine</i>
2:30 pm	2:45 pm	BREAK	
2:45 pm	4:00 pm	<u>Overview of the FY 2024 Financial Report of the U.S. Government</u> Briefing from the FASAB sponsor representatives (Treasury, OMB, & GAO)	<i>Topic I</i> <i>R. Scott Bell</i> <i>Regina Kearney</i> <i>Robert Dacey</i>

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Non-agenda Topics	
<u>Non-agenda Project Updates</u> These topics are not on the February meeting agenda. The material is intended to keep the Board apprised of the status of those projects not being discussed at the February meeting.	<i>Topic J</i> <i>Various Staff Members</i>

Logistical Information:

- **Agenda times are tentative.** The Board may alter start times during the day.
- **Observers Information**
 - **Observers can listen and view the meeting via the Zoom webinar link found below.**
- 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 February 25 – 26, 2025 Board Meeting

Virtual Platform: Zoom Webinar for Meeting Observers

When: February 25 - 26, 2025 9:00 AM Eastern Time (US and Canada)

Please click the link below to join the webinar:

<https://gao.zoomgov.com/j/1612791903?pwd=IzT1aWcabepLa9KBXkbPU8vPnqaf8G.1>

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Webinar ID: 161 279 1903

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An H.323/SIP room system:

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

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