

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

Tuesday, October 20, 2026			
Begins	Ends	Topics and Goal	Briefing Topic Staff Contact
9:00 am	9:45 am	<u>Administrative Matters</u> Clippings and updates	
9:45 am	11:00 am	<u>GAAP Hierarchy Reexamination</u> Discuss the remaining technical areas of the GAAP hierarchy reexamination	<i>Topic A</i> <i>Melissa Batchelor</i>
11:00 am	11:10 am	BREAK	
11:10 am	12:30 pm	<u>Intangible Assets/Software Technology</u> Discuss draft exposure draft of intangible asset standards	<i>Topic B</i> <i>Joshua Williams</i>
12:30 pm	1:30 pm	LUNCH BREAK	
1:30 pm	2:45 pm	<u>Commitments Reexamination</u> Discuss commitment definition and project scope	<i>Topic C</i> <i>Sherry Lee</i>
2:45 pm	3:00 pm	BREAK	
3:00 pm	4:00 pm	<u>Direct Loan/Loan Guarantee Disclosures</u> Discuss the loan disclosure requirements recommended for change	<i>Topic D</i> <i>Brian Robinson</i>
4:15 pm	5:15 pm	<u>Steering Committee Meeting</u>	

Wednesday, October 21, 2026			
Begins	Ends	Topics and Goal	Briefing Topic Staff Contact
		PLEASE NOTE: MEETING START TIME IS 10:15 AM** **Tentative Start Time	
10:15 am	12:00 pm	<u>Public-Private Partnerships (phase 2)</u> Discuss P3 phase 2 project options	<i>Topic F</i> <i>Domenic Savini</i>
12:00 pm	1:00 pm	LUNCH BREAK	
1:00 pm	2:15 pm	<u>Environmental & Disposal Liabilities</u> Discuss the E&DL project plan	<i>Topic G</i> <i>Robin Gilliam</i>
2:15 pm	2:30 pm	BREAK	
2:30 pm	3:30 pm	<u>Annual Report Review</u> Review second draft of FASAB FY 2026 Annual Report – joint session with <i>FASAB Appointments Panel</i>	<i>Topic H</i> <i>Monica Valentine</i>

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

Logistics:

- **Agenda times are tentative.** The Board may alter starting times during the day.
- 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 October 2026 Board Meeting

Virtual Platform: Zoom Webinar for Meeting Observers

**When: October 20, 2026 9:00 AM Eastern Time (US and Canada)
October 21, 2026 9:00 AM Eastern Time (US and Canada)**

Registration is required to observe the meeting virtually.

To register for the FASAB October 20 - 21, 2026 meeting, please click the [link](https://gao.zoomgov.com/webinar/register/WN_Aeltl1ugS0-wkhdrX5tOYQ) or type https://gao.zoomgov.com/webinar/register/WN_Aeltl1ugS0-wkhdrX5tOYQ into your browser.

After registering, you will receive a confirmation email containing information about joining the webinar.