

- ✓ In Chapter 5, paragraphs 18-20, the preliminary views refers to the primary governments facing the reporting requirement, and not having to include projections on discretely presented component units. This information seems a little confusing in comparison to the rest of the preliminary views information when the document refers to “all governments”. We suggest that be clarified. For example, should a semi-independent agency be required to report on fiscal sustainability? If the requirement reads “all governments” it seems like they would have to, but if it read “all primary” then they would not.

We appreciate the opportunity to respond to this preliminary view.

Respectfully Submitted,

A handwritten signature in black ink, reading "Kristine Adams-Wannberg". The signature is written in a cursive style with a large, prominent initial 'K'.

Kristine Adams-Wannberg
Chair, Professional Issues Committee