August 27, 2014

Mr. David R. Bean  
Director of Research and Technical Activities, Project No. 34-1P  
Governmental Accounting Standards Board  
401 Merritt 7  
P.O. Box 5116  
Norwalk, CT 06856-5116  

Dear Mr. Bean:

In general, we agree with the provisions of the Governmental Accounting Standards Board’s (Board) Exposure Draft (ED) of a proposed statement titled *Financial Reporting for Postemployment Benefits Other Than Pension Plans*. We strongly support the Board’s efforts to treat the accounting and financial reporting for other post-employment benefits (OPEB) similar to pension benefits.

Regarding the specific provisions of the ED, we note that paragraph 31 requires a description of the OPEB plan and subparagraph 31a.(4) requires a description of "classes" of plan members. We ask that the board clarify whether employers that provide differing levels of OPEB benefits, dependent upon an employee’s hire date, constitutes different "classes" of employees for the purposes of the ED. If not, we ask the Board to expand subparagraph 31a.(5) to require a description of all substantially differing levels of benefits provided through the OPEB plan, including the criteria establishing each level and the number of employees within each level. Also, we have reviewed the comments expressed by the National Association of State Auditors, Comptrollers and Treasurers on this ED and support their adoption.

We appreciate the opportunity to provide feedback on this exposure draft. If you have any questions regarding our comments, please contact me or Craig M. Murray, C.P.A., C.I.A., Director of Professional Practice.

Sincerely,

Doug Ringler  
Auditor General  

Via e-mail