January 30, 2017

Mr. David R. Bean
Director of Research and Technical Activities, Project No. 24-16ED
Governmental Accounting Standards Board
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06856-5116

Dear Mr. Bean:

We appreciate the opportunity to respond to the Governmental Accounting Standards Board's exposure draft (ED) entitled Implementation Guide No. 201X-Y, Implementation Guidance Update – 201X. We consider the questions and answers provided as appropriate and beneficial to preparers and auditors of state and local financial statements. We have no suggested changes to the questions and answers themselves.

However, now that this material is included within the codification of governmental accounting and financial reporting standards, we have grown accustomed to the codification's referencing convention (e.g. P20.713-1) versus the implementation guide's (e.g. 5.136.1). Since the chapter reference provides a more recognizable linkage to subject matter, (e.g. P20 = pension activities for employers with qualifying trusts), we suggest that future implementation guide updates use the codification's citation convention as the primary way to organize and present implementation questions and answers.

If you have any questions regarding our comments, please contact me or Craig M. Murray, Director of Professional Practice.

Sincerely,

Doug Ringler
Auditor General

C. Murray, CPA, CIA

Via e-mail