February 5, 2018

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. 201Y-X, Implementation Guidance Update 201Y. Overall, we agree with the provisions of the exposure draft and consider the questions as beneficial and providing helpful clarification on the selected matters. We do have specific comments to the following questions.

Regarding paragraphs 5.3 and 5.4, amending questions 5.97.2 and 5.192.1, we are aware of volunteer firefighters that are paid. Therefore, the proposed deletion of the sentence noting that the firefighters are paid a salary is germane to the question and should be left in. Also, we suggest the questions be phrased in a gender neutral sense by using the term “firefighter” in lieu of “firemen”. Also, we agree with NASACT’s comment that the reference to paragraphs 36b and 36c of Statement No. 67 in paragraph 5.3 should instead be to paragraphs 32b and 32c.

Please do not hesitate to contact me if you have any questions regarding our response.

Sincerely,

Doug Ringler  
Auditor General

c: C. Murray, CPA, CIA

Via e-mail