April 27, 2020

Mr. David R. Bean
Director of Research and Technical Activities
Government Accounting Standards Board (GASB)
Project No. 3-39
401 Merritt 7, PO Box 5116
Norwalk, CT 06856-5116

Re: GASB Exposure Draft – Postponement of the Effective Dates of Certain Authoritative Guidance

Dear Mr. Bean,

The Association of Local Government Auditors (ALGA) appreciates the opportunity to respond to GASB’s Exposure Draft – Postponement of the Effective Dates of Certain Authoritative Guidance. ALGA represents 330 audit organizations comprising more than 2,700 individuals. This topic is of interest to our members, and we encourage individual audit organizations and members to comment independently should they choose to do so.

ALGA supports the proposal to postpone by one year the effective dates of certain provisions in Statements and Implementation Guides – through Statement No. 93 and Implementation Guide No. 2019-3 – while continuing to allow implementation for governments that already have implemented or have implementation efforts underway for particular provisions covered by this Statement. We appreciate GASB’s recognition of the resource challenges that many governments are currently enduring as a result of the COVID-19 pandemic and your responsiveness to requests to postpone implementation of certain provisions in Statements and Implementation Guides during this challenging time.

Thank you for the opportunity to provide these comments.
Respectfully submitted,

Victoria Classen, CPA, City of Colorado Springs, CO
Chair, Professional Issues Committee

Key ALGA Contributors:
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