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Letter of Comment No. 006
File Reference: IGUpdate
Date Received: 01/29/2019

January 29, 2019

Mr. David R. Bean
Director of Research and Technical Activities, Project No. 24-16d
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 Guidance Update - 2019*. We commend the Board for their efforts to establish additional guidance on these various topics and consider the questions and answers as useful. Our only comment is that given the similarities between questions #4.2 and #4.3, and questions #4.5 and #4.6, it seems more efficient to combine each of these pairs of questions into one question each. In the case of questions #4.2 and #4.3, our research would often require us to understand the accounting for both pensions and OPEB and having just one combined question would save time researching the issue.

Sincerely,

Doug Ringler
Auditor General

c: C. Murray, CPA, CIA

Via e-mail