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Mr. David R. Bean
Director of Research and Technical Activities
Government Accounting Standards Board (GASB)
Project No. 24-16d
401 Merritt 7, PO Box 5116
Norwalk, CT 06856-5116

Re: Proposed Implementation Guide of the Governmental Accounting Standards Board,
Implementation Guidance Update – 2019

Dear Mr. Bean,

The Association of Local Government Auditors (ALGA) appreciates the opportunity to respond to GASB's *Implementation Guidance Update – 2019* exposure draft. ALGA represents 272 audit organizations comprising more than 2,200 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.

We have reviewed the proposed *Implementation Guidance Update – 2019* and appreciate the GASB providing guidance that clarifies, explains, and elaborates on GASB Statements. Overall, we believe the Implementation Guide meets its intended objective. However, to further enhance the user's understanding, some questions and answers could be modified as discussed below.

- **Question 4.8** – Could there be a change to the scenario that would have allowed the city to recognize the asset and revenue in the same year as the incurred costs? For example, if the grant agreement specified that the monies were for the already incurred costs and/or if there was a ratification to the agreement. If there are differing scenarios that would have changed the answer provided, we feel that it is important, given the complexities of natural disasters, that the Implementation Guide cover these differing circumstances.

- **Questions 5.2 and 5.3** (*Question 5.74.1 and 4.53 in Implementation Guide 2015-1 and 2017-2, respectively*) – Consider rewording the questions in order to facilitate a more direct answer or to provide an all-encompassing answer as to when a transfer is required to be reported. For example, the first question “In the plan’s statement of changes in fiduciary net positions, should an additional section, below the additions and deductions sections, be added for transfers?” could be modified one of two ways, which are:
 1. Are monies remitted from the plan to an investment pool or moving member account asset balances between plans considered a transfer?

or
 2. When should a transfer be reported on the...?

Respectfully submitted,

Nicole Rollins
Chair, Professional Issues Committee