

this requirement could add to the preparation and audit of the CAFR, especially if it is RSI. We already struggle to issue the CAFR by December 31.

We appreciate the GASB's efforts and the opportunity to provide input to the decisions that affect us. Thank you for your consideration of our comments.

Sincerely,

A handwritten signature in cursive script that reads "Lynne Bajema".

Lynne Bajema, CPA
State Comptroller
State of Oklahoma