

**Denise Silva Ferreira Juvenal**

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**Accountant**

**Individual Commentary**

**Rio de Janeiro / Brazil**

**Governmental Accounting Standards Board**

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**GASB Agenda Process - FAF**

**GASBScope@f-a-f.org**

**April 30, 2013**

**GASB's SCOPE OF AUTHORITY:  
PROPOSED CHANGES TO AGENDA-SETTING PROCESS**

I'm Denise Juvenal this is pleasure to have the opportunity to comment on this consultation, GASB's SCOPE OF AUTHORITY: PROPOSED CHANGES TO AGENDA-SETTING PROCESS Proposed Statement of the Governmental Accounting Standards Board, this is my individual commentary.

I agree with this proposal in relation Scope of Authority. I suggest for the board, if agree, that in relation research besides plan of research project the GASB could be integrated with IPSASB<sup>1</sup> of International Federation on Accountants and EUROSTAT<sup>2</sup> for observed the development of international standards for public sector.

Thank you for opportunity for comments this proposal, if you have questions don't hesitate contact to me, [rio1042370@terra.com.br](mailto:rio1042370@terra.com.br).

Best Regards,

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<sup>1</sup> <http://www.ifac.org/public-sector>

<sup>2</sup> [http://epp.eurostat.ec.europa.eu/portal/page/portal/public\\_consultations/consultations/ipsas](http://epp.eurostat.ec.europa.eu/portal/page/portal/public_consultations/consultations/ipsas)