



# COMMONWEALTH of VIRGINIA

*Auditor of Public Accounts*

Martha S. Mavredes, CPA  
Auditor of Public Accounts

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September 6, 2013

Financial Accounting Foundation  
Board of Trustees  
[GASBScope@f-a-f.org](mailto:GASBScope@f-a-f.org)

To Whom It May Concern:

We appreciate the opportunity to respond to the Financial Accounting Foundation's *GASB Scope of Authority: Consultation Process, Revised Proposal*. We agree with the changes set forth relating to the proposed pre-agenda Consultation process and the procedural improvements to further clarify the boundaries for GASB's scope. We strongly agree with the Foundation's Board of Trustees three-year assessment after the Consultation process has been implemented, as we support the importance of the Trustees reviewing and reevaluating whether the process has effectively met its objectives over GASB's authority to issue and improve governmental accounting and financial reporting standards and guidance.

We appreciate the efforts of the Foundation's Board of Trustees and the opportunity to provide our comments. Should you have any questions or need additional information concerning our response, please contact me or Staci Henshaw at (804) 225-3350.

Sincerely,

A handwritten signature in cursive script that reads "Martha S. Mavredes".

Martha S. Mavredes  
Auditor of Public Accounts