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October 8, 2013

Mr. Jeffrey J. Diermeier, Chairman  
Financial Accounting Foundation  
401 Merrit 7  
PO Box 5116  
Norwalk, CT 06856-5116

Re: FAF Revised Proposal on GASB's Scope of Authority – Consultation Process

Dear Mr. Diermeier:

The Association of Local Government Auditors (ALGA) appreciates the opportunity to respond to the Financial Accounting Foundation's (FAF) Revised Proposal - *GASB Scope of Authority: Consultation Process*. Our organization represents 300 audit organizations, totaling more than 2,000 members. 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 acknowledge there has been useful progress in the proposal, based on issues stakeholders raised. We appreciate the FAF seriously considering the input our organization and others provided. We feel the revised proposal strikes a better balance between FAF's oversight of the GASB and trying to preserve GASB's independence. As the Trustees are responsible for ensuring the GASB stays within its scope, the revised proposal establishes a structure to keep the FAF more involved. In addition, we are supportive of the changed role of the Oversight Committee to being more consultative in nature.

We still have concerns, however, about whether the revised proposal is really necessary and what the changes will mean for the GASB in practice. The revised proposal seems redundant to the rigorous process the FAF-appointed GASB already has in place and would add more time and expense in developing standards. The revised proposal is unclear as to how the consultative process would actually work and when and how the results of the consultation(s) would be made public. In addition, if the FAF feels it needs more oversight, we question why a similar proposal is not being considered for the FASB.

Association of Local Government Auditors  
Comments on Revised Proposal Regarding GASB Scope of Authority: Consultation Process

We appreciate the opportunity to respond to this proposal.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Harriet Richardson".

Harriet Richardson  
Chair, Professional Issues Committee

Key ALGA Contributors:

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