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## GASB Survey on Investment Fees

The Governmental Accounting Standards Board (GASB) is conducting research on accounting for the investment fees paid by state and local governments, including public pension plans. The survey is part of a GASB research effort that, in part, will evaluate the need for specific guidance related to investment fee disclosures. (Further information about the research can be found at the bottom of this invitation.)

The survey generally should take about 15 minutes and can be accessed by clicking [here](#).

If you would like to review the survey before responding, you can download it in its entirety from the first page of the survey. You also can save your survey answers once you have started and return to complete the survey later.

*The deadline for completing the survey is Friday, July 10, 2020.*

Thank you in advance for your feedback. Your input is vital to the GASB's efforts to improve accounting and financial reporting.

If you have any questions, please feel free to contact Jialan Su ([jsu@gasb.org](mailto:jsu@gasb.org)), Supervising Project Manager. We look forward to hearing from you.

Sincerely,

David R. Bean  
Director of Research and Technical Activities  
Governmental Accounting Standards Board

**Information about the research:**

This research was prompted by concerns raised regarding the degree of transparency of reporting certain investment management fees and potential inconsistency in reporting investment expense. The research will help the Board to determine whether existing guidance is sufficient or, if not, whether improvements to the relevant standards should be considered.

For more information about this pre-agenda research, visit its [dedicated page on the GASB website](#).

