



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Since 1937

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Via email: director@gasb.org

Dear Sir:

The Florida Government Finance Officers Association (FGFOA) is pleased to respond to the Government Accounting Standard Board's (GASB) Invitation to comment on the Exposure Draft related to the *Hierarchy of Generally Accepted Accounting Principles for State and Local Governments* (ED). These comments were prepared based on a review by the FGFOA members, its Technical Resources Committee, and the Board of Directors.

We concur with the objective of this ED as stated in the Summary and Introduction. This ED would supersede the requirements of Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*.

We concur with the reduction from four to two categories of authoritative generally accepted accounting principles (GAAP), thereby elevating the GASB Implementation Guides to a higher category. We also concur with the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified with a source of authoritative GAAP.

We would like to thank the GASB for its efforts in preparing the ED and for the opportunity to respond. Feel free to contact me at (386) 329-4279 or mpickles@sjrwmd.com.

Sincerely,

Mary-Lou Pickles, CGFO, CMA
President