

## **GASB Survey on Fair Value PIR**

The Governmental Accounting Standards Board (GASB) is conducting a survey to gather feedback from auditors of government financial statements as part of its Post-Implementation Review (PIR) of the fair value standards in GASB Statement No. 72, Fair Value Measurement and Application. The survey is part of a GASB research effort that will help the Board (1) determine whether the Statement is accomplishing its stated purpose, (2) evaluate the Statement's implementation and continuing application costs and related benefits, and (3) obtain feedback to improve the standard-setting process. (For more information about the PIR, visit its <u>dedicated page on the GASB website</u>.)

The survey should take approximately fifteen minutes to complete. It can be accessed by clicking the link below which may be shared with other auditors of governmental financial statements:

## https://survey.sogolytics.com/r/gAGE6F

The deadline for completing the survey is Friday, October 18, 2024.

If you have any questions, please feel free to contact Scott Reeser (**sareeser@gasb.org**).

CLICK HERE to take this survey



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