



# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Since 1937

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March 1, 2023

Project No. 24-16g-s

Alan Skelton

Director of Research and Technical Activities

Governmental Accounting Standards Board

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Norwalk, CT 06856-5116

Re: Additional Proposal for Implementation Guidance Update—2023

Dear Mr. Skelton:

On behalf of the Florida Government Finance Officers Association (FGFOA), we are pleased to respond to the GASB Exposure Draft (ED) on Project No. 24-16g-s, Additional Proposal for Implementation Guidance Update—2023. The comments below were prepared based on a review by members of the FGFOA Technical Resources Committee and the Board of Directors. Although we agree with the answer provided in the ED, we believe the guidance would be more beneficial for readers if the definition of control was further clarified and examples were provided.

We believe the GASB should clarify if control must exist over all of the multiple underlying IT assets (components) of the cloud computing arrangements or only the most significant. In almost all instances of cloud computing arrangements, there will be multiple components used by the vendor to provide the service. Even if a determination surrounding control can be made for each component, GASBS 96 does provide guidance where the non-subscription component is integral to the function of the subscription component, e.g. the vendor's servers used to host the subscription software as a service.

We thank the GASB for its efforts in preparing the Exposure Draft and for the opportunity to respond. Please feel free to contact me at (386) 506-5710 or [jmckinney@port-orange.org](mailto:jmckinney@port-orange.org) regarding the comments above.

Sincerely,

Jonathan C. McKinney, CGFO

President