



# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Since 1937

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Dear Sir:

The Florida Government Finance Officers Association (FGFOA) is pleased to respond to the Government Accounting Standard Board's (GASB's) Invitation to Comment on the exposure draft, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* (ED), which addresses the reporting by the OPEB plans that administer those benefits. These comments were prepared based on a review by the FGFOA members, its Technical Resources Committee, and the Board of Directors.

We concur that this ED improves the usefulness of information about postemployment benefits other than pensions included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. We understand this ED includes requirements for defined benefit OPEB plans that would replace the requirements of Statements No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. It also includes requirements for defined contribution OPEB plans that would replace the requirements for those OPEB plans in Statement No. 25, *Financial Reporting Defined Pension Plans and Note Disclosures for Defined Contribution Plans*, as amended, Statement No. 43 and Statement No. 50, related to pension disclosures.

Our reading of the ED indicates that this is a complicated topic and is written in a very technical manner, making it difficult to follow. Would it be possible to reformat the final statement to make it more user-friendly and easy to follow?

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](mailto:mpickles@sjrwmd.com).

Sincerely,

Mary-Lou Pickles, CGFO, CMA  
President