



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

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September 15, 2021

Alan Skelton, Director of Research and Technical Activities
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Via email: director@gasb.org

Re: Project No. 37-1, *Omnibus 20XX*

Dear Mr. Skelton:

On behalf of the Florida Government Finance Officers Association (FGFOA), we are pleased to respond to the Governmental Accounting Standards Board's (GASB) Invitation to Comment on the Proposed Statement of the GASB for Project No. 37-1, *Omnibus 20XX*. 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 guidance offered in the Exposure Draft and believe it will enhance comparability in accounting and financial reporting and improve the consistency of authoritative literature by addressing practice issues that have been identified during the implementation and application of certain GASB Statements. We would like to thank the GASB for its efforts in preparing the Exposure Draft and for the opportunity to respond. Please feel free to contact me at (561) 355-4277 or SRChessman@mypalmbeachclerk.com regarding the comments above.

Sincerely,

Shannon R. Chessman, CPA, CGFO
President