



FEDERAL ACCOUNTING STANDARDS ADVISORY BOARD

Notice of 2021 Federal Accounting Standards Advisory Board

Meetings

AGENCY: Federal Accounting Standards Advisory Board.

ACTION: Notice.

FOR FURTHER INFORMATION CONTACT: Ms. Monica R. Valentine, Executive Director, 441 G Street, NW, Suite 1155, Washington, DC 20548, or call (202) 512-7350.

SUPPLEMENTARY INFORMATION: Pursuant to 31 U.S.C. 3511(d), the Federal Advisory Committee Act, as amended (5 U.S.C. App., Section 10), and the FASAB Rules Of Procedure, as amended in October 2010, notice is hereby given that the Federal Accounting Standards Advisory Board (FASAB) will hold its meetings on the following dates throughout 2021, unless otherwise noted.

February 23 - 24, 2021

April 27 - 28, 2021

June 22 - 23, 2021

August 24 - 25, 2021

October 26 - 27, 2021

December 14 - 15, 2021

The purpose of the meetings is to discuss issues related to the following topics:

Accounting and Reporting of Government Land

Climate Impact and Risk Reporting

Intangible Assets

Leases

Note Disclosures

Omnibus

Public-Private Partnerships

Reexamination of Existing Standards

Budgetary Information

Management's Discussion and Analysis

Debt Cancellation

Intragovernmental Allowances

Non-Federal, Non-Entity Fund Balance with Treasury

Appointments Panel

Any other topics as needed

Notice is hereby given that a portion of each scheduled meeting may be closed to the public. The Appointments Panel, a subcommittee of FASAB that makes recommendations to the sponsors regarding appointments for non-federal member positions, is expected to meet during each meeting. A portion of each Appointments Panel meeting will be closed to the public. The reason for the closures is that matters covered by 5 U.S.C. 552b(c)(2) and (6) will be discussed. Any such discussions will involve discussions that relate solely to internal personnel rules and practices of the sponsor agencies and the disclosure of information of a personal nature where disclosure would

constitute a clearly unwarranted invasion of personal privacy. Such discussions will be segregated into separate discussions so that a portion of each meeting will be open to the public.

Pursuant to section 10(d) of the Federal Advisory Committee Act (FACA), portions of advisory committee meetings may be closed to the public where the head of the agency to which the advisory committee reports determines that such portion of such meeting may be closed to the public in accordance with subsection (c) of section 552b of title 5, United States Code. The determination shall be in writing and shall contain the reasons for the determination. A determination has been made in writing by the U.S. Government Accountability Office, the U.S. Department of the Treasury, and the Office of Management and Budget, as required by section 10(d) of the Federal Advisory Committee Act, 5 U.S.C. App., that such portions of the meetings may be closed to the public in accordance with subsection (c) of section 552b of title 5, United States Code.

Unless otherwise noted, FASAB meetings begin at 9:00 a.m. and conclude before 5 p.m. and are held at the U.S. Government Accountability Office (GAO) Building at 441 G St. NW in Room 7C13. The February, April, and June meetings will be held virtually. Agendas, briefing materials, and teleconference information for virtual meetings will be available at <https://www.fasab.gov/briefing-materials/> approximately one week before each meeting. If FASAB decides to hold its August, October, and/or December meetings virtually, this decision will

be posted no later than one week before each meeting on the briefing materials website as well.

Any interested person may attend the meetings as an observer. Board discussion and reviews are open to the public except for those portions that are closed. GAO Building security requires advance notice of your attendance. If you wish to attend a FASAB meeting, please pre-register on our website at <https://www.fasab.gov/pre-registration/> no later than 12 p.m. the Monday before the meeting to be observed.

Authority: Federal Advisory Committee Act (5 U.S.C. App.), Government in the Sunshine Act (5 U.S.C. 552b).

Dated: February 17, 2021.

Monica R. Valentine,
Executive Director.

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