

Federal Accounting Standards Advisory Board

VIRTUAL MEETING

Tuesday, December 15, 2020			
Begins	Ends	Topic and Goals	Briefing Material Staff Contact
<b>PLEASE NOTE THE MEETING START TIME IS 11:00 AM</b>			
11:00 AM	11:30 AM	<b><u>Administrative Matters</u></b>	
		Clippings & Updates	
11:30 AM	12:30 PM	<b><u>Technical Clarifications: Debt Cancellation</u></b>	<i>Tab B</i>
		Provide an update on the debt cancellation issue	<i>Melissa Batchelor</i>
12:30 PM	1:30 PM	<b>LUNCH</b>	
1:30 PM	2:30 PM	<b><u>Note Disclosures</u></b>	<i>Tab C</i>
		Discuss note disclosure conceptual guidance	<i>Ross Simms</i>
2:30 PM	3:15 PM	<b><u>Reexamination of Existing Standards</u></b>	<i>Tab D</i>
		Consider project plan for Board agenda approval	<i>Melissa Batchelor</i>
3:15 PM	4:00 PM	<b><u>Intangible Assets</u></b>	<i>Tab E</i>
		Consider project plan for Board agenda approval	<i>Josh Williams</i>

**Wednesday, December 16, 2020**

<b>Begins</b>	<b>Ends</b>	<b>Topic and Goals</b>	<b>Briefing Material Staff Contact</b>
9:30 AM	11:00 AM	<u>Education Session: Fiscal Exposure &amp; Climate Risk for the Federal Government</u>	<i>Tab F</i>
		Panelists from NOAA, GSA, and GAO	<i>Robin Gilliam</i>
11:00 AM	12:00 PM	<u>Climate Impact and Risk Reporting</u>	<i>Tab G</i>
		Consider project plan for Board agenda approval	<i>Robin Gilliam</i>
12:00 PM	1:00 PM	<u>Lunch</u>	
1:00 PM	1:30 PM	<u>Land [if needed]</u>	<i>Tab H</i>
		Discuss any outstanding ballot draft Statement issues	<i>Domenic Savini</i>

**Administrative Information:**

- **Agenda times are tentative.** The Board may alter start times during the day.
- **Observers can listen to the meeting via teleconference line.**  
**The conference number is 1-877-446-3914 - please enter the following LISTEN ONLY passcode 7381305#**
- For any questions concerning the meeting or during the meeting please send an email to [FASAB@FASAB.gov](mailto:FASAB@FASAB.gov).
- **Minutes** will be posted to the website following approval.

If federal offices are **closed** by OPM, the meeting is canceled. OPM announcements are carried on most local radio and television news shows. The OPM website ([www.opm.gov](http://www.opm.gov)) also displays the operating status for federal agencies.