

Federal Accounting Standards Advisory Board
441 G Street, NW, Room 7C13, Washington, DC

Tuesday, December 17, 2019			
Begins	Ends	Topic and Goals	Briefing Material Staff Contact
9:00 AM	9:30 AM	<u>Administrative Matters</u> Clippings & Updates	
9:30 AM	10:15 AM	<u>Leases</u> Review and approve deferral proposal	<i>Tab A</i> <i>R. Alan Perry</i>
10:15 AM	11:15 AM	<u>Evaluation of Existing Standards</u> Consider Interpretation topics	<i>Tab B</i> <i>Melissa Batchelor</i>
11:15 AM	12:00 PM	<u>Materiality</u> Review and approve ballot draft	<i>Tab C</i> <i>Grace Wu</i>
12:00 PM	1:00 PM	<u>LUNCH</u>	
1:00 PM	3:30 PM	<u>Reporting Model Collaboration Briefing</u> Educational session on the interrelationships between the current reporting model, note disclosures, and MD&A projects to discuss common objectives and next steps	<i>Tab F</i> <i>Ross Simms</i> <i>Robin Gilliam</i> <i>Grace Wu</i>
3:45 PM	4:30 PM	<u>Steering Committee</u>	<i>Tab E</i> <i>Monica Valentine</i>

Wednesday, December 18, 2019			
Begins	Ends	Topic and Goals	Briefing Material Staff Contact
9:00 AM	11:00 AM	<u>Land</u> Review and discuss proposed dissent	<i>Tab D</i> <i>Domenic Savini</i>

Administrative Information:

- Agenda times are tentative. The Board may alter start times during the day.
- Observers – **To ensure access, please pre-register by noon on the Friday before the meeting at:**

<http://www.fasab.gov/pre-registration/>

If you have any difficulties, please contact Romona Parker at 202 512-7350 or ParkerR1@fasab.gov.

Minutes will be posted to the website following approval.

INCLEMENT WEATHER POLICY: If the Office of Personnel Management (OPM) announces that federal employees may take **unscheduled leave** FASAB meetings will begin a minimum of one hour later than scheduled (e.g., if 9 AM is the scheduled start time, the meeting will begin at 10 AM). In such cases, a decision regarding further delay or cancellation will be made no later than the originally announced meeting time (generally, 9 AM). Please call 202 512-7350 to hear a recorded announcement about the meeting status.

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) also displays the operating status for federal agencies.

Observers have the option of listening to the meeting via teleconference line.

The conference number is 1 - 866-453-4503. Please enter 1662696 #.