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April 22, 2019

GASB Seeking Input on Accounting Changes

The Governmental Accounting Standards Board (GASB) is conducting a survey of preparers of state and local government financial statements regarding prior-period adjustments, accounting changes, and error corrections.

The survey is part of a GASB research effort to evaluate current practice and the effectiveness of existing guidance.

The survey should take about 30 minutes and can be accessed by clicking [here](#).

If you would like to review the survey before responding, you can download it in its entirety from the first page of the survey. You also can save your survey answers once you have started and return to complete the survey later.

The deadline for completing the survey is Friday, May 10, 2019.

The focus of this research is to study the prevalence of prior-period adjustments, accounting changes, and error corrections by state and local governments, as well as the consistency of application and effectiveness of paragraphs 58–89 of GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

The survey can be downloaded via the following link:

[GASB Online Survey](#)
[\(Deadline to Respond is 5/10/19\)](#)
