

**GASB/AICPA State and Local Government Expert Panel  
Liaison Meeting  
Agenda  
November 2, 2015  
10:00 a.m.–12:00 p.m.**

- I. Introductions—Vaudt/Markert  
(5 minutes—10:00–10:05)
- II. GASB Updates  
(45 minutes—10:05–10:50)
  - a. Going Concern Disclosures Reexamination—Mead (15 minutes)
  - b. Fiduciary Responsibilities—Parker (15 minutes)
  - c. Pension Benefit Issues—Paul (15 minutes)
- III. SLGEP Implementation Issues with the Most Recent Postemployment Benefits Accounting and Financial Reporting Standards—Markert  
(30 minutes—10:50–11:20)
  - a. Challenges in Allocations to Cost-Sharing Plans
  - b. Other Pension Issues
- IV. Update on Municipal Securities Landscape—Foelster/Hyland  
(20 minutes—11:20–11:40)
  - a. SLGEP Involvement in Auditing Standards Board Task Force
  - b. Securities Industry and Financial Markets Association (SIFMA) Disclosures Project
- V. AICPA Activity on Identifying Level B GAAP in AICPA Publications—  
Foelster/Hyland  
(10 minutes—11:40–11:50)
- VI. Other Issues  
(10 minutes—11:50–12:00)