



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Since 1937

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October 29, 2008

Director of Research and Technical Activities
Project No. 20-2
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401 Merritt 7, P.O. Box 5116
Norwalk, CT 06856-5116

Dear Sir:

On behalf of the Florida Government Finance Officers Association (FGFOA), we are pleased to respond to the GASB's Request for Response on *Suggested Guidelines for Voluntary Reporting of SEA Performance Information*. As previously communicated, we concur with the statements, "It is beyond the scope of the GASB to establish the goals and objectives of state and local government services, to develop specific nonfinancial measures or indicators of service performance, or to set standards for service performance" and "Selection of goals and objectives, specific nonfinancial measures of service performance, or standards for service performance should be made by those charged with that responsibility."

We have no objections to the information provided in this document, given the continued understanding that the reporting of SEA is not intended to become a mandatory part of the GASB reporting package. We strongly believe that the reporting of SEA is not under the purview of the GASB in its standard setting duties.

In response to the specific questions in the Request for Response, we offer the following:

1. Are the components presented in Chapter 2 of this document essential to an effective SEA report? **Yes**.
 - a. If not, what components should be added? **N/A**
 - b. If not, what components should be deleted? **N/A**
2. Which components, if any, are not clearly explained? **None**. What modifications or other changes would you recommend? **N/A**
3. Are the qualitative characteristics presented in Chapter 3 of this document necessary for SEA performance information to be communicated effectively to users? **Yes**. If not, what modifications or other changes would you recommend? **N/A**
4. Which qualitative characteristics, if any, are not clearly explained? **None**. What modifications or other changes would you recommend? **N/A**
5. Are there alternative examples that would be clearer and more helpful to readers? **No**.

6. Are there any additional comments or issues related to this Request for Response? **No.**

As always, thank you for the opportunity to respond. Should you have any questions regarding the above, please contact me at (561-393-7737) or ldavidso@ci.boca-raton.fl.us.

Sincerely,



Linda C. Davidson, CPA, CGFO
President
Florida Government Finance Officers Association

c: Jeannie Garner, Executive Director
Marilyn Rosetti, Technical Resources Committee Chair
FGFOA Board of Directors