



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Since 1937

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June 26, 2008

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Project Number 20-1
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Dear Sir:

On behalf of the Florida Government Finance Officers Association (FGFOA), we are pleased to provide these comments regarding the *Service Efforts and Accomplishments Reporting - an amendment of GASB Concepts Statement No. 2* exposure draft "ED." These comments were prepared based on a review of the exposure draft by the FGFOA Technical Resources Committee and by the Board of Directors.

We concur with the statements in the ED that, "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 also note that the scope statement provides that, "This Statement does not establish SEA reporting requirements" and agree that there are limitations regarding SEA performance information.

We have no objections to the information provided in this exposure draft and we strongly believe that the reporting of SEA is not under the purview of the GASB in its standard setting duties.

As always, thank you for the opportunity to respond to this Exposure Draft. 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, C.P.A., C.G.F.O., C.P.F.O.
President
Florida Government Finance Officers Association

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

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