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## GASB Survey on Pension PIR

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The Governmental Accounting Standards Board (GASB) is conducting an online survey to gather feedback from auditors as part of its Post-Implementation Review (PIR) of the pension standards, primarily GASB Statement No. 67, Financial Reporting for Pension Plans, and GASB Statement No. 68, Accounting and Financial Reporting for Pensions. The survey is part of a GASB research effort that, in part, will help the Board (1) determine whether the Statements are accomplishing their stated purpose, (2) evaluate the Statements' implementation and continuing compliance costs and related benefits, and (3) obtain feedback to improve the standards-setting process. (For more information about the PIR, visit its [dedicated page on the GASB website](#).)

The survey generally should take about one to two hours to complete due to the complexity of the pension standards. It can be accessed by clicking [here](#). Because of the length of the survey, it is recommended that you 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 the survey and return to complete it later.

The deadline for completing the survey is **Monday, December 19, 2022**. Thank you in advance for your feedback. Your input is vital to the GASB's efforts to improve accounting and financial reporting.

If you have any questions, please feel free to contact Jialan Su ([jsu@gasb.org](mailto:jsu@gasb.org)), Supervising Project Manager. We look forward to hearing from you.

[GASB Website](#)

