

GASB Survey on OPEB, a Post-Implementation Review of GASB Statement No. 75

Email from GASB Director of Research and Technical Activities, dated July 28, 2025

The Governmental Accounting Standards Board (GASB) is conducting a survey to gather feedback from preparers of government financial statements as part of its Post-Implementation Review (PIR) of the other post-employment benefit standards in GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB)*. The survey is part of a GASB research effort that will help the Board: (1) determine whether the Statement is accomplishing its stated purpose, (2) evaluate the Statement's implementation and continuing application costs and related benefits, and (3) obtain feedback to improve the standard-setting process. (For more information about PIR, visit its [dedicated page on the GASB website](https://survey.accountingfoundation.org/r/RUpSjU) [\[gasb.org\]](https://survey.accountingfoundation.org/r/RUpSjU).)

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Please feel free to share the link with other preparers of government financial statements.

The deadline for completing the survey is Friday, August 8, 2025.

If you have any questions about the survey, please feel free to contact Lisa Parker (lrparker@gasb.org).

Thank you in advance for your feedback. Your input is vital to the GASB's efforts to improve accounting and financial reporting.

Sincerely,

Alan Skelton
Director of Research and Technical Activities
Governmental Accounting Standards Board