

## PENSION-HEALTH ISSUES

Alert No. 2020-PEB-1

*April 3, 2020*

### GASB Considers Postponing Effective Dates

The Governmental Accounting Standards Board (GASB) [announced](#) on Mar. 26 that it is considering postponing all Statement and Implementation Guide provisions with an effective date which begins on or after reporting periods from June 15, 2018. The consideration is primarily in response to requests from local and state governments, whose office closures due to the COVID-19 (coronavirus) pandemic hinders access to information necessary for implementing GASB provisions.

Requests for postponing the GASB pronouncements were largely in relation in part to [Statement No. 84, Fiduciary Activities](#), as well as their Implementation Guides.

GASB has noted that it plans to consider an Exposure Draft that would be issued in April and will release final guidance in May.

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If you have any questions regarding this *Academy Alert*, please contact Devin Boerm, deputy director of public policy (Boerm@actuary.org, 202-785-6929).

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