

GASB LIAISON MEMORANDUM NUMBER 15-04

To: LASERS Employers

From: Cindy Rougeou
Executive Director

Re: GASB 68 Resources for Employers with Fiscal Years Ending July 1, 2015
through June 30, 2016

Date: August 24, 2015

Employers with fiscal years ending July 1, 2015 through June 30, 2016 should use *LASERS Employer Pension Audit Report for the Fiscal Year Ended June 30, 2015* and the *Schedules by Employer* updated through June 30, 2015 for their implementation of GASB 68. The updated audit report and schedules are tentatively scheduled to be available on LASERS website by early January 2016.

As previously mentioned, LASERS employers with fiscal years ending June 30, 2015 should utilize *LASERS Employer Pension Audit Report for the Fiscal Years Ended June 30, 2014 and 2013* and the *Schedules by Employer* updated through June 30, 2014 for their implementation of GASB 68, in addition to the other resources currently posted on our website, www.lasersonline.org/gasb.

If you have questions, please contact us at GASBrequest@lasersonline.org.

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