

Accounting Standards and Procedures for Counties (ASP) manual 2024 Publication Plan

2024 ASP Plan Highlights

- 1) Create a publication timeline and establish task milestones—publication goal: May 2024 (Tentative).
- 2) Review the feedback spreadsheets from vetting partners (SACA ASC) for ASP manual and incorporate applicable comments/edits that were not included in the 2023 edition of the ASP manual.
- 3) Confirm that all legislative references are properly cited per SCO Style Guide.
- 4) Identify potential examples in the ASP manual that could be eliminated or updated.
- 5) Update ASP manual to be consistent with new laws/statutes and GASB codification (statements, implementation guides, tech bulletins, etc.). Currently this would include performing the following tasks:
 - Update Appendix A, *Upcoming Changes* with summaries, if needed.
 - Replace GASB statement references with codification references where applicable—if the following statements have been codified:
 - GASB Statement 94, Public-Private and Public-Public Partnerships and Availability Arrangements
 - GASB Statement 96, Subscription-Based Information Technology Arrangements
 - GASB Statement 99, Omnibus 2022
 - GASB Statement 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62
 - GASB Statement 101, Compensated Absences
- 6) Check other state guidance/publications links in Appendix C to avoid potential overlaps, gaps, inconsistencies, and confirm SCO scope of authority:
 - State Administrative Manual (SAM)
 - Uniform Codes Manual (UCM)
 - Board of Equalization (BOE)
 - Financial Transaction Report (FTR's) instructions
 - State Controller's Office - Division of Audits