Accounting Standards and Procedures for Counties (ASP) Manual

2026 Publication Plan

2026 ASP Plan Highlights

1) Create a publication timeline and establish task milestones with a tentative publication goal of December 2026.

2) Review the feedback spreadsheet from vetting partner (SACA ASC) for ASP manual and incorporate applicable comments/edits that were not included in the 2025 edition of the ASP manual.

3) Confirm that all legislative references are properly cited in accordance with the provisions of the State Controller's Office (SCO) Style Guide.

4) Identify, review, and update examples and journal entries in the ASP manual that could either be eliminated or revised. Additionally, SCO plans to update the ASP manual to use either generic agency names or use the term "local government entity" where applicable.

5) Update ASP manual to be consistent with any new laws/statutes and GASB Codification (statements, implementation guides, tech bulletins, etc.). Currently this would include performing the following tasks:

- Review proposed legislation and incorporate any required changes to ensure the ASP manual is consistent with any new laws/statutes.
- Replace GASB statement references with codification references for the following GASB Statements (GASBS) throughout the ASP manual:
    - GASBS No. 102, *Certain Risk Disclosures*
    - GASBS No. 103, *Financial Reporting Model Improvements*
    - GASBS No. 104, *Disclosure of Certain Capital Assets*
- Incorporate provisions of GASBS No. 105, *Subsequent Events*, into the applicable chapters of the ASP manual (if codified, then applicable Codification references will be used instead of GASBS references).
- Review and confirm the statutory retention periods in Appendix F, *Record Retention*. It should be noted that the retention periods in section F.09 of Appendix F, *Record Retention*, that are not cited in law are recommendations of "best practices" provided by the California State Association of County Auditors (CalSACA), Accounting Standards Committee (ASC).

  Items with retention periods that are "best practices" are subsequently approved by the Advisory Committee on County Accounting Procedures. As such, SCO defers to CalSACA to review and provide updated recommendations of retention periods for items that are "best practices" in section F.09 of Appendix F, *Record Retention*.

- Identify areas in the ASP manual that can be simplified by reducing and/or simplifying language and adding legislative links where applicable.

6) Perform annual check of other state guidance/publication links in Appendix C, *Resources*, 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
- SCO - Division of Audits

7) County Budget Guide – 2026 Edition

- Seeking feedback from SACA ASC and SACA P&I