FEDERAL ACCOUNTING STANDARDS ADVISORY BOARD

Notice of Issuance of Statement of Federal Financial Accounting
Concepts 9, Materiality: Amending Statement of Federal Financial
Accounting Concepts (SFFAC) 1, Objectives of Federal Financial
Reporting, and SFFAC 3, Management’s Discussion and Analysis

AGENCY: Federal Accounting Standards Advisory Board.

ACTION: Notice.

Pursuant to 31 U.S.C. 3511(d), the Federal Advisory
Committee Act, as amended (5 U.S.C. App.), and the FASAB Rules
Of Procedure, as amended in October 2010, notice is hereby given
that the Federal Accounting Standards Advisory Board (FASAB) has
issued Statement of Federal Financial Accounting Concepts
(SFFAC) 9, Materiality: Amending Statement of Federal Financial
Accounting Concepts (SFFAC) 1, Objectives of Federal Financial
Reporting, and SFFAC 3, Management’s Discussion and Analysis.

SFFAC 9 is available on the FASAB website at
https://fasab.gov/accounting-standards/. Copies can be obtained
by contacting FASAB at (202) 512-7350.

FOR FURTHER INFORMATION CONTACT: Ms. Monica R. Valentine,
Executive Director, 441 G Street, NW, Suite 1155, Washington, DC
20548, or call (202) 512-7350.

Authority: Federal Advisory Committee Act (5 U.S.C. App.).

Monica R. Valentine,

Executive Director.

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