OPERS Employer Questionnaire on
GASB Changes to Reporting Standards

Instructions:

- This questionnaire should take fewer than four minutes to complete.
- This questionnaire should be completed by the highest ranking fiscal officer in your entity.
- Please complete and return prior to August 15, 2011, send in provided envelope or fax to: 614-857-1152.
- Questionnaire may be completed online via:
- Each organization should complete and return only one questionnaire

About you:

No information will be shared with any other entity. This information is required to ensure we have 100 percent response. **Non-responders will be contacted via telephone.**

1. Your OPERS employer code______________
2. Your organization name ______________________________________________________________
3. Who is the correct contact to obtain information about your financial statements?
   Name________________________ e-mail address________________________________

About the organization:

1. Does your organization regularly have an audit? Yes _______ No _______
   If yes, who performs your audit? (Name only; contact information not necessary)
   Name________________________________________

2. When does your fiscal year end? ________ Date

3. Does your organization prepare independent, audited financial statements for your entity that are released to the public (vs. for internal use only)?  Yes______ No_____

Regarding financial statements:

- If this organization is included on another entity's financial statements, please provide the name and all contact information for that entity
  - Name of organization__________________________________________________________
  - Address___________________________________________________________
  - Contact name____________________ Phone number____________________

*Questionnaire continues on back*
If this organization includes another entity’s financial information on your financial statements, please provide the name and all contact information for those entities.

- Name of organization
- Address
- Contact name
- Phone number

4. Do you use a cash or accrual/modified accrual basis for accounting?

- Cash
- Accrual/modified

Give us your professional insights:

1. Do you think the GASB’s proposed changes on accounting and financial reporting for pensions will change your organization’s basis of accounting? Yes____ No_____

2. As part of the GASB’s due process procedures, field tests are performed to implement the proposed standards. OPERS has volunteered to participate and is seeking a few employers who would like to test implement the new standards on their statements.

Would your organization be open to participating as a test site for the field study OPERS will be conducting within the next 60 days?

______ Open to discussing; contact me at: ______________

THANK YOU for providing this information.

If you do not plan on completing the questionnaire electronically via [http://www.zoomerang.com/Survey/WEB22CTGVHNNKHE/](http://www.zoomerang.com/Survey/WEB22CTGVHNNKHE/)

Return to OPERS via U.S. Mail or fax to 614-857-1152.

Please choose only one method of response