Australian Government
Australian Accounting Standards Board

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9 September 2014

Keith Lockyer
Chief Finance and Information Officer
Corporate Shared Services
Armidale Dumaresq Council | Guyra Shire Council
New South Wales

Dear Mr Lockyer

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

The AASB has asked AASB staff to conduct targeted outreach to further understand and address the concerns raised by constituents. We hope your organisations will be available to be contacted as part of this outreach.

Yours sincerely

Angus Thomson
Acting Chair

cc. Evelyn Ling, Project Manager

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9 September 2014

Andrew McKenzie
Director of Corporate and Financial Services
Balonne Shire Council
Queensland

Dear Mr McKenzie

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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Yours sincerely

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Acting Chair

cc. Evelyn Ling, Project Manager

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9 September 2014

Brooke Curry
Manager Finance
Wagga Wagga City Council
New South Wales

Dear Ms Curry

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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Yours sincerely

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Acting Chair

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9 September 2014

Ashley Lindsay
Director (Corporate)
Clarence Valley Council
New South Wales

Dear Mr Lindsay

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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Yours sincerely

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Acting Chair

cc. Evelyn Ling, Project Manager

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9 September 2014

Bruce Quarmby
Director of Corporate & Urban Services
Coonamble Shire Council
New South Wales

Dear Mr Quarmby

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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Yours sincerely

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Acting Chair

cc. Evelyn Ling, Project Manager

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9 September 2014

Cheryl Hyde
Senior Finance Officer
Dungog Shire Council
New South Wales

Dear Ms Hyde

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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Acting Chair

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9 September 2014

Narelle Ballini
Executive Manager Financial Services
Fraser Coast Regional Council
Queensland

Dear Ms Ballini

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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Yours sincerely

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Acting Chair

cc. Evelyn Ling, Project Manager

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9 September 2014

Gary Mills
Chief Financial Officer
Mosman Municipal Council
New South Wales

Dear Mr Mills

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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Yours sincerely

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Acting Chair

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9 September 2014

Mark Holmes
Chief Financial Officer
Gladstone Regional Council
Queensland

Dear Mr Holmes

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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Yours sincerely

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Acting Chair

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9 September 2014

Dean Hart
Chief Financial Officer
Greater Hume Shire Council
New South Wales

Dear Mr Hart

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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Acting Chair

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9 September 2014

Phil Mison
Manager Corporate Services
Kiama Municipal Council
New South Wales

Dear Mr Mison

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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Acting Chair

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9 September 2014

Peter McFarlane
Financial Services Manager
Leeton Shire Council
New South Wales

Dear Mr McFarlane

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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Acting Chair

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9 September 2014

Craig Fletcher
Director Corporate & Community Services
Lockhart Shire Council
New South Wales

Dear Mr Fletcher

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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Yours sincerely

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9 September 2014

Luke Taberner
Manager Corporate Services
Bogan Shire Council
New South Wales

Dear Mr Taberner

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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9 September 2014

Jenny Nascimento
Chief Financial Officer
Manly Council
New South Wales

Dear Ms Nascimento

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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9 September 2014

Pav Kuzmanovski
Chief Financial Officer
Marrickville Council
New South Wales

Dear Mr Kuzmanovski

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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9 September 2014

Faye Hawthorne
Accountant
Nambucca Shire Council
New South Wales

Dear Ms Hawthorne

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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9 September 2014

Tim Hazell
Financial Services Section Manager
Port Stephens Council
New South Wales

Dear Mr Hazell

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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9 September 2014

Amanda Williams
Management Accountant
Finance
The City of Newcastle
New South Wales

Dear Ms Williams

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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9 September 2014

Ken Lapham
Manager Corporate Services
Town of Bassendean
Western Australia

Dear Mr Lapham

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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9 September 2014

Clare Phelan
Director, Corporate Services
Town of Port Hedland
Western Australia

Dear Ms Phelan

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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9 September 2014

Mark McDonald
Financial Services Manager
Willoughby City Council
New South Wales

Dear Mr McDonald

AASB 13 disclosures for not-for-profit public sector entities

Thank you for your correspondence to the Australian Accounting Standards Board.

At its recent meeting, the AASB considered feedback from local government entities about their concerns in relation to the disclosures specified by AASB 13 *Fair Value Measurement*. The AASB has decided that it will undertake a project to assess whether the disclosures specified by AASB 13 should be modified for not-for-profit public sector entities.

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Acting Chair

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