

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:
<http://www.zoomerang.com/Survey/WEB22CTGVHMKHE/>
- 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/WEB22CTGVHnkHE/>

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

Please choose only one method of response