

ND Retirement and Investment Office



Teachers' Fund for Retirement
State Investment Board

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TFFR Employer Survey Financial Reporting of TFFR Pension Data

The Government Accounting Standards Board (GASB) has approved two new standards that will change the accounting and financial reporting of public employee pensions by state and local governments. Statement No. 67, *Financial Reporting for Pension Plans*, addresses financial reporting for state and local government pension plans (TFFR). Statement No. 68, *Accounting and Financial Reporting for Pensions*, establishes new accounting and financial reporting requirements for governments that provide their employees with pensions (school districts and other participating employers). For additional information please visit <http://www.gasb.org/> and [GASB Summary Statement No. 68](#)

To assist you in implementing the new GASB standards, TFFR needs to better understand each school district/employer's current financial reporting practices. ***Please complete and return this survey to TFFR by February 1, 2014.***

1. Do you prepare annual audited financial statements? Yes No
2. Do you use GAAP accrual accounting? Yes No
3. If answer to #2 is no, what form of accounting is used? _____
4. When is your fiscal year end? _____
5. When do you generally prepare your financial statements for your auditors? _____
6. Are your audited financial statements required to be completed by a certain date? Yes No
7. If answer to #6 is yes, what is the required date? _____
8. Who is your current auditor? _____
9. Have you discussed with your auditor the new pension reporting requirements? Yes No

Employer Name

Business Manager Signature

Date