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supplemental Exposure Draft will be added to previously exposed questions and ...

Isaac M. O'Bannon • Feb. 06, 2023



The Governmental Accounting Standards Board (GASB) has issued proposed implementation guidance that is intended to clarify, explain, or elaborate on existing guidance on subscription-based information technology arrangements (SBITAs).

The [Exposure Draft](#), *Additional Proposal for Implementation Guidance Update—2023*, addresses the single issue of whether a cloud computing arrangement meets the definition of a SBITA as defined in GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

If cleared as final implementation guidance, the question and answer in this supplemental Exposure Draft will be added to previously exposed questions and answers to result in a final Implementation Guide, *Implementation Guidance Update—2023*.

The guidance in Implementation Guides is cleared by the Board and constitutes

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