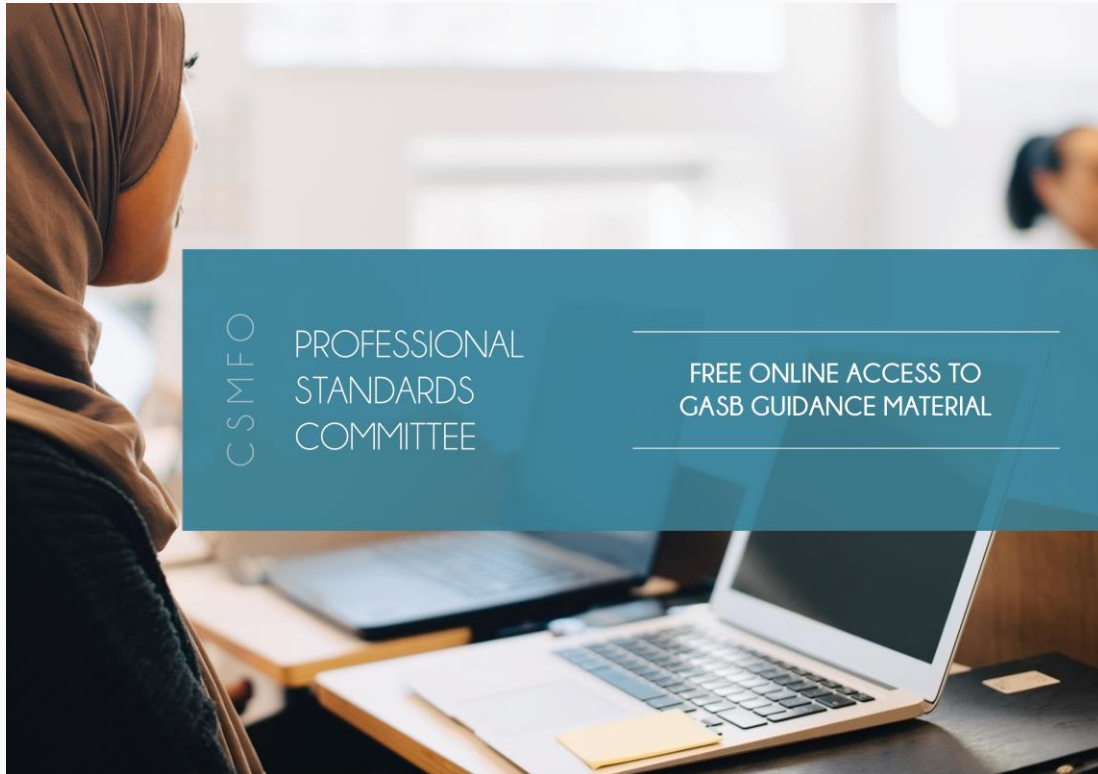




## Professional Standards Committee Highlights

**FREE ONLINE ACCESS TO GASB GUIDANCE MATERIAL**



The Financial Accounting Foundation has launched its free, enhanced online access to the Governmental Accounting Research System (GARS), which provides access to all U.S. generally accepted accounting principles (GAAP) for state and local governments. The new GARS platform includes material from the Governmental Accounting Standards Board's (GASB's) Codification, Original Pronouncements, and Comprehensive Implementation Guide, as well as related resources and tools.

A free version of GARS has been available online for years. However, functionality for the free version was limited. Full access was available only through a "Professional View" paid subscription service. The new GARS platform provides online access with full functionality and enhanced features that were previously only accessible to paid

subscribers. As a result, the former "Professional View" paid subscription service has been eliminated. Features previously accessible only to paid subscribers includes, but is not limited to, enhanced search functionality, ability to browse by topic, and go-to navigation.

The new GARS site is available at <http://gars.gasb.org>.

If you have questions regarding this topic, contact Daniel Buffalo, Chair of the Professional Standards Committee at [standards.chair@csmfo.org](mailto:standards.chair@csmfo.org).

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*The Professional Standards Committee operates as a technical resource to CSMFO members. The Committee is comprised of municipal and commercial members whose mission is to keep members informed of emerging issues and best practices.*