

Special District Uniform Accounting and Reporting Procedures (SPD) Manual

2025 Publication Plan

2025 SPD Plan Highlights

- 1) Create a publication timeline and establish task milestones with a tentative publication goal of June 2025.
- 2) Confirm that all legislative references are properly cited per the State Controller's Office (SCO) Style Guide.
- 3) Identify examples in the SPD manual that could be eliminated or updated.
- 4) Update SPD manual to be consistent with new laws/statutes and GASB codification (statements, implementation guides, tech bulletins, etc.). Currently this would include performing the following tasks:
 - Replace GASB statement references with codification references for GASB Statement 101, *Compensated Absences*.
 - Incorporate provisions of GASB Statement 102, *Certain Risk Disclosures*, into the applicable chapters of the SPD manual (If codified, then applicable Codification references will be used instead of GASB Statement references).
 - Incorporate provisions of GASB Statement 103, *Financial Reporting Model Improvements*, into the applicable chapters of the SPD manual (If codified, then applicable Codification references will be used instead of GASB Statement references).
 - Incorporate provisions of the pending GASB Statement (to be released in 3Q24) pertaining to *Classification of Nonfinancial Assets*, into SPD Appendix A, *Upcoming Changes* (depending on the release date of the Statement and the effective dates of its provisions).
 - Identify areas in the SPD manual that can be simplified by reducing language and adding legislative links where applicable.
 - Review and update journal entries where applicable, throughout the SPD manual.
- 5) Perform annual check of other state guidance/publication links in Appendix C to avoid potential overlaps, gaps, inconsistencies, and confirm SCO scope of authority:
 - State Administrative Manual (SAM)
 - Uniform Codes Manual (UCM)
 - Board of Equalization (BOE)
 - Financial Transaction Report (FTR's) instructions
 - SCO - Division of Audits