



# Illinois Municipal Retirement Fund

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## GENERAL MEMORANDUM

**Number:** 637

**Date:** March 15, 2013

**To:** All Authorized Agents

**Subject:** 2013 GASB 68 CAFR Employer Survey

In June 2012 the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 68, Accounting and Reporting for Pensions.

GASB Statement No. 68 applies to units of government for fiscal years beginning after June 15, 2014 (essentially fiscal years ending in 2015).

IMRF is working with our actuaries to determine how we will calculate the information employers will need to meet GASB 68 requirements.

To that end, we created a brief three-question survey which will allow employers to provide information about their annual financial statement and their auditors. You can take this survey online at: <https://www.surveymonkey.com/s/2013-GASB-68-Employer-Survey>

This survey should be completed by the individual responsible for preparing your annual financial statement, e.g., your chief financial officer.

### **Questions?**

More information on GASB 68 will be forthcoming in future General Memos.

If you have any questions, please contact Jim Splitt, Finance Operations Manager, at 630-706-4260.

Sincerely,

Louis W. Kosiba  
Executive Director