

On behalf of Carolyn Davis, Assistant Inspector General for Audit Policy and Oversight, attached are the DoD Office of Inspector General comments on the FASAB Technical Bulletin 2009-1, Exposure Draft, "Deferral of the Effective Date of Technical Bulletin 2006-1, Recognition and Measurement of Asbestos-Related Cleanup Costs". Thank you for the opportunity to comment on the Exposure Draft. Any questions please contact Carolyn Davis at (703) 604-8877.

Wanda D. Scotland  
Office of the Inspector General  
Department of Defense  
Audit Policy and Oversight

**DoD Office of Inspector General Comments on FASAB Technical Bulletin  
2009-1, Exposure Draft entitled “Deferral of the Effective Date of Technical  
Bulletin 2006-1, Recognition and Measurement of Asbestos-Related  
Cleanup Costs”**

Answers to Request for Comments on Specific Topics

**Q1. This Exposure Draft proposes a two year deferral of the effective date of Technical Bulletin 2006-1, “Recognition and Measurement of Asbestos-Related Cleanup Costs.” The deferral would provide federal agencies additional time to resolve implementation issues that have been identified since the Technical bulletin 2006-1 was issued. Do you agree or disagree with the proposed two-year deferral of Technical Bulletin 2006-1? Please explain the reasons for your position in as much detail as possible (see discussion in pars. A1 through A10).**

We agree with the proposed two year deferral of Technical Bulletin 2006-1, “Recognition and Measurement of Asbestos-Related Cleanup Costs” which would make the guidance effective for reporting periods beginning after September 30, 2011.

- The two year deferral period will provide agencies additional time to identify the affected assets, collect data, develop cost methodologies, and develop agency specific implementation guidance.
- The deferral period may also provide agencies with additional time to consider the implementation guidance on asbestos that the Accounting and Auditing Policy Committee plans to release in the future.
- Additionally, the two year deferral period will provide agencies with the opportunity to implement the processes and internal control structure that will allow agencies to more effectively implement and comply with the requirements of Technical Bulletin 2006-1.