October 2, 2015

To the Director of Research and Technical Activities  
Project No. 3-28E  
Governmental Accounting Standards Board  
401 Merritt 7, P.O. Box 5116  
Norwalk, Connecticut 06856-5116

The Governmental Executive Committee (Committee) is pleased to comment on the project 3-28E “Blending Requirements for Certain Component Units”. Our comments represent the collective views of this Committee and not the individual views of the members or organizations with which they are affiliated. The organization and operating procedures of the Committee are outlined in Appendix A to this letter.

We offer the following comments and suggestions to the guidance outlined in the exposure draft:

Paragraph 2 – Please clarify what is meant by a “Corporate Member”. For example, would a general partnership be considered a corporate member?

We appreciate the opportunity to offer our comments and responses.

Sincerely,

Kent Oliven  
Chair, Governmental Executive Committee
The Governmental Executive Committee of the Illinois CPA Society (Committee) is composed of the following technically qualified, experienced members appointed from government and public accounting. These members have Committee service ranging from newly appointed to more than 30 years. The Committee is an appointed senior technical committee of the Society and has been delegated the authority to issue written positions representing the Society on matters regarding the setting of governmental accounting and auditing standards. The Committee’s comments reflect solely the views of the Committee, and do not purport to represent the views of their business affiliations.

The Committee usually operates by assigning Subcommittees of its members to study and discuss fully exposure documents proposing additions to or revisions of accounting standards. The Subcommittee ordinarily develops a proposed response that is considered, discussed, and voted on by the full Committee. Support by the full Committee then results in the issuance of a formal response, which at times, includes a minority viewpoint.

Current members of the Committee and their business affiliations are as follows:

**Public Accounting/Professional Service Firms:**
- Linda Abernethy, CPA
- Angela Allen, CPA
- Julie Barrientos, CPA
- John Blackburn, CPA
- Jason Coyle, CPA
- John Epperson, CPA
- Harry Heifetz, CPA
- Christopher McCormick, CPA
- Deborah Ringer, CPA
- Michelle Ringold, CPA
- Leilani Rodrigo, CPA
- Moises Sanchez, CPA
- James Savio, CPA
- Colin Thompson, CPA
- Christine Torres, CPA
- Sheila Weinberg, CPA
- McGladrey LLP
- Washington, Pittman & McKeever, LLC
- KPMG LLP
- Swartztrauber & Co.
- Baker Tilly Virchow Krause, LLP
- Miller Cooper & Company Ltd.
- Harry S. Heifetz, CPA
- Mulcahy, Pauritsch, Salvador & Co. Ltd.
- Kerber, Eck & Braeckel LLP
- Ringold Financial Management Services, Inc.
- E C Ortiz & Co. LLP
- Deloitte LLP
- Sikich LLP
- Legacy Professionals LLP
- Crowe Horwath LLP
- Institute for Truth in Accounting

**Government/Others:**
- Abiola Bankole-Hameed, CPA
- Duffy Blackburn, CPA
- John Norton, CPA
- Daniel Nugent, CPA
- Kenneth Oliven, CPA (Chairman)
- William Schmidt, CPA
- Douglas Tinch, CPA
- Rita Trainor, CPA
- Alise White, CPA
- National Black MBA Association, Inc.
- The County of Will
- Oak Park Township
- State of Illinois Office of the Auditor General
- Village of Alsip
- Skokie Park District
- Illinois Department of Healthcare & Family Services
- Wheaton Park District
- Illinois State Board of Investments

**Staff Representative:**
- Gayle Floresca, CPA
- Illinois CPA Society