

**NATIONAL ASSOCIATION OF STATE COMPTROLLERS  
2021 Annual Conference – Roundtables**

**Roundtable 2: Operational Effectiveness**  
Wednesday, March 24, 2:15 – 3:05 Eastern Time

AGENDA

Moderator: Doug Cotnoir – Maine State Controller

1. Tools/applications that states are using for GASB 87 on Leases.  
(Steve Funck – OK)
  
2. How are states determining “incremental borrowing rates” to use as a default discount rate for GASB 87 – Leases? We were hopeful that our bond advisor would be able to provide us with that information, but so far, it has been a dead end.  
(Matt Clarkson – OK)
  
3. Policies states have implemented that restrict hiring out of state employees.  
(Carol Herwig – WI)
  
4. Is anyone looking at significant changes to pension/OPEB benefits? For example, conversion from defined benefit to 401K type plans?  
(Stacy Neal – MO)
  
5. Virtual meeting and collaboration tools.  
(Steve Funck – OK)
  
6. What are states are using for digital signature solutions?  
(Steve Funck – OK)
  
7. Other topics