

Meeting: IPSASB Consultative Advisory Group

Meeting Location: Toronto, Canada

Meeting Date: December 4, 2017

Agenda Item

5

Strategy and Work Plan 2019-2023

Project summary	Project to develop the IPSASB's Strategy and Work Plan 2019-2023	
Meeting objectives	Topic	Agenda Item
Discussion Items	Strategy Development and Outreach Approach	5.1
Other supporting Items	Appendix A: Report Back–IPSASB Strategy and Work Plan Consultation June 2017	5.2
	Appendix B: Report Back–IPSASB Strategy and Work Plan 2019-2023 CAG Teleconference October 2017	5.3
	Appendix C: Links to Other Documents	5.4

Strategy and Work Plan 2019-2023 Development

1. The IPSASB will review and approve the draft Strategy and Work Plan 2019-2023 at its December 2017 meeting for publication in January 2018.
2. The IPSASB dialogue related to the draft Strategy and Work Plan 2019-2023 has been ongoing with the CAG since 2016. The key CAG discussions which have influenced the development are:
 - (a) December 2016 Consultative Advisory Group discussion – *Public Financial Management Needs and Perspective in the Current Environment*.
 - (b) June 2017 Consultative Advisory Group (CAG). See Report Back summary in [Appendix A](#).
 - (c) October 6, CAG Teleconference. See Report Back summary in [Appendix B](#).

Question to the CAG:

1. *Are CAG Members satisfied that the IPSASB has appropriately consulted the CAG in the development of the draft IPSASB Strategy and Work Plan 2019-2023, and that the public interest considerations raised have been appropriately considered by the IPSASB?*

Strategy and Work Plan 2019-2023 Outreach Approach

3. When the IPSASB publishes a document for consultation, the traditional way of obtaining formal feedback is through comment letters from constituents.
4. Concerns have been raised in the past with regard to the low number of responses the IPSASB receives on consultations. Some question if a low response rate should be seen as indicative of a lack of interest in the IPSASB's work. This point was raised at the Public Sector Standard Setters Forum in July, where it was recommended that the IPSASB consider how to better engage with constituents, including considering alternative means to increase and broaden constituent engagement. This point has also recently been raised by the Public Interest Committee in its recent meeting in October 2017.
5. Reflecting on the low response rates in the past, and noting the importance of the next Strategy and Work Plan 2019-2023 to the continued adoption and implementation of IPSASs, the IPSASB is looking to better engage with constituents. Therefore, the IPSASB is planning the following outreach approach during the consultation period from January – June 2018:
 - (a) **Round Tables.** The IPSASB is planning to hold 3 regional round table events in areas of increasing adoption and implementation. The round tables would allow for direct feedback on the consultation document, and would be considered formal input into the Strategy consultation process. Although the IPSASB would prefer to hold more round tables, however it strongly feels that 3 events is the maximum that can be supported when considering limited staff and financial resources. The IPSASB is discussing partnerships in the following regions; Africa, South East Asia and Europe so it can work with an organization in each region to help with identifying appropriate participants to attend.
 - (b) **Local/National Events.** The IPSASB staff will be developing material such as presentations and translated summaries of the Strategy consultation. This material will be made available to support IPSASB members, Technical Advisors, Observers and others in the engagement and discussions of the Strategy consultation in local jurisdictions to promote awareness. The IPSASB is asking that when opportunities are identified that they are shared with the IPSASB Staff and Chair.

- (c) **Letter Writing Campaign.** An IPSASB member raised the idea of a targeted letter writing campaign, using a standard high level letter. This approach was advocated for as an approach to engage constituents more broadly, as it was noted that is a need to consider different levels of decision makers, their backgrounds and the tone of the communication. Some constituents who are involved in the decision making process to adopt and implement IPSAS, may not be technical accountants and the draft Strategy consultation might be at the right level and tone to engage such decision makers. The letter will be targeted at these individuals and accompanied by the full Strategy so the decision maker can share more broadly in that jurisdiction.
6. The IPSASB would benefit greatly from the CAG's input to help identify individuals to target related to any of the three main outreach activities noted in paragraph 5. Further, CAG members are encouraged to share the IPSASB Strategy when published with anyone in their network that they feel would be interested, and to encourage constituents to share their views by sending comment letters.

Questions to the CAG:

2. *Does the CAG believe that the activities to generate greater constituent engagement and input into the Strategy Consultation is in the public Interest?*
3. *Considering the limited resources of the IPSASB (staff levels and volunteer Board), do CAG members have any suggestions for further outreach activities to consider to generate constituent engagement?*

Appendix A: Report Back–IPSASB Strategy and Work Plan Consultation June 2017

June 2017 CAG Discussions

1. Extracts from the draft minutes of the June 2017 CAG and how the IPSASB has responded to the Representatives' and Observers' comments are included in the table below.

Representatives' and Observers' Comments	IPSASB Response
June 2017 CAG Meeting Comments	
The IPSASB Chair started the session with a presentation to CAG members. The presentation highlighted the proposed Strategic Objective and five Strategic Themes being considered by the IPSASB, and the potential approaches to consultation and outreach to support the consultation.	
1. Mr. Müller-Marqués Berger asked if CAG members were willing to review the draft of the IPSASB strategy consultation between meetings and have a short teleconference call in October to provide advice to the IPSASB. The CAG members in attendance noted agreement to review and join the conference call.	Yes. The IPSASB staff has arranged for a teleconference in October 2017.
2. Mr. Page stressed that if the IPSASB is looking to increase impact, there are a number of key policy issues of current relevance which the Board's work could be linked to, such government debt and deficits, public sector infrastructure, income and equality, and environmental sustainability (e.g., carbon taxes).	<i>Noted.</i> The IPSASB will consider and try and link issues related to the propose Strategy and Work Plan 2019–2023 to such issues as part of its communication strategy and outreach supporting the consultation document.
3. Ms. Colignon noted that some projects might be resource intensive even after the project is completed, such as IPSAS Lite/Differential Reporting. If an IPSAS Lite/Differential Reporting model is developed, more work will be needed to ensure that consistency is maintained between full IPSAS and the IPSAS Lite standards when new IPSAS are introduced or amendments are made.	Yes. The IPSASB has considered the resource capacity it has related to the proposed projects and noted that a project on Differential Reporting is likely to result in additional ongoing work in maintaining such a standard to ensure it is current and up to date as the IPSAS are modified.
4. Ms. Cearns noted that all of the streams are important. However, in her view the stream related to promoting accrual accounting is vital, and one which may bring additional resources, such as new	Yes. Agreed, the IPSASB strongly believes that Themes 4 and 5 in its proposed Strategy and Work Plan 2019–2023 are critical to engaging with, and influencing the work, of those involved in broader public financial management. The

Representatives' and Observers' Comments	IPSASB Response
<p>CAG members. On the issue of GFS differences, she noted that governments tend to play the different standards off each other and to use figures they like best. A key question is why ratings agencies are not asking for more and better accrual financial reporting?</p>	<p>work in this area should help with understanding with key questions, such as how do ratings agencies use accrual financial information in their sovereign credit ratings.</p>
<p>5. Ms. Sanderson noted that in Australia, information is demanded by rating agencies, and provided for their consideration. As adoption and implementation of IPSAS increases, there might be an increasing need for an interpretations capacity. IPSAS Lite is an important project that should be prioritized as it might help prevent jurisdictions developing special purpose financial reporting.</p>	<p>Yes. A project on Differential Reporting has been proposed for inclusion in the IPSASB Work Plan 2019–2023.</p>
<p>6. Mr. Boutin noted that INTOSAI has a group focused on accounting standards. However, that group needs a better awareness of current IPSAS and the ongoing development of IPSAS projects. So from his point of view, outreach is very important for strategy. He noted there are no issues with IFRS convergence and that maintaining convergence should remain a priority. He did note that some members of the INTOSAI Financial Audit and Accounting Subcommittee (FAAS) have expressed concerns with the volume of IFRS disclosures.</p>	<p>Yes. The IPSASB intends to continue outreach with the INTOSAI community. Specifically, by attending the March 2018 INTOSAI Financial Audit and Accounting Subcommittee (FAAS) meeting.</p> <p>Yes. The IPSASB has noted that continuing to maintain IFRS Convergence is of importance to a wide range of constituents. Further, the IASB work plan 2017–2021 does not propose any new major projects, and provides a period where the IPSASB can continue to work to maintain convergence by expending limited staff and Board resources.</p> <p>Yes. The IPSASB applies its policy as set out in the Process for Reviewing and Modifying IFRS Documents when assessing if the provisions in an IFRS standard are appropriate for the public sector, when carrying out convergence projects.</p>
<p>7. Ms. Kiure-Mssusa supported the theme related to the promotion of the use of accrual information. She noted that parliaments are not interested in accrual information if it is not timely. She stressed that accrual information needs to be timely to be relevant. She also noted that for those considering a move to accrual accounting,</p>	<p>Yes. The IPSASB notes the importance of promoting the use of IPSAS and outreach with the broader public financial management community, and has therefore proposed Strategic Theme 4 and 5, to support the delivery of its Strategic Objective. The IPSASB</p>

Representatives' and Observers' Comments	IPSASB Response
the IPSASB's Study 14 is quite helpful. However, it is outdated and in need of an update.	will consider the need to update Study 14, based on availability of resources.
8. Mr. van Schaik noted that Mr. Carruthers had commented that his aim was focused on central governments. However, the need may be greater at other levels of governments, specifically local governments. For example, recently some prominent and large cities, such as Detroit, had experienced defaults. It is possible that if they had had better financial information, they might have been able to better manage their financial situation.	Yes. The IPSASB considered this point and agreed that the Strategic Objective and Strategic Themes need not to focus on central governments only and should be focused on delivery of standards and outreach applicable to all public sector entities (all levels of government). The consultation document has been developed with all public sector entities in mind.
9. Mr. Carruthers noted there is a lack of data on accrual adoption. He informed CAG members that CIPFA is working with the IFAC Accountability Now initiative to create an index which can be used to better capture this important information.	<i>No action required.</i>
10. Mr. Viana noted a need to develop a standard on budgets. He sees a strong need to address the wider issues, such as cost accounting and performance budget accounting, to help make accrual information more useful. Mr. Carruthers, the IPSASB Chair, noted that there is a need to consider the remit of IPSASB and what can be delivered by the Board with the current resources. He noted that the IPSASB could possibly become involved in the projects of others related to these wider topics/activities. However, it is questionable if these are activities the IPSASB should lead on given the current remit and resources.	<i>Partial Uptake.</i> The IPSASB's remit relates to develop standards and guidance related to General Purpose Financial Statements (GPFs) and General Purpose Financial Reports (GPFs). It does not see budgetary preparation or reporting as directly related to either GPFs or GPFs. However, the board acknowledges the important relationship between the budget and financial reporting, as well as engaging with the broader public financial management community. Therefore, the IPSASB may participate in the work of others related to budgetary reporting to ensure that its expertise related to accounting is considered in such projects.
11. Mr. Matthews noted support for the five themes. Promoting accruals will be helpful to ensure continued adoption of the standards. It is important to note that standard setting is never complete; even if all the current projects are complete and the gaps are filled, there will be a need to revise and update as issues emerge. Non-	Yes. The IPSASB has included the five Strategic Themes in its consultation document. The point related to communicating to constituents the importance of ongoing maintenance and update of projects is noted. Yes. The IPSASB focus for the proposed projects for 2019–2023 is to a significant

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<p>accountants may not be aware of the fact that standard setting is dynamic and needs to continue as issues evolve and emerge. That being said, Mr. Matthews noted that it makes sense to concentrate on standards for the major gaps. Further, he noted that financial statements only tell part of the financial story and should not be seen as the full story. They are only part of the solution, and this is an important message to communicate.</p>	<p>majority of staff and IPSASB time addressing outstanding gaps related to public sector specific issues.</p>
<p>12. Ms. Kim supported the outreach plan. She noted that many countries recognize that accrual accounting provides better information, but the adoption process is long and costly. Support from outside jurisdictions for adoption could be helpful and positive.</p>	<p>Yes. The IPSASB agrees that support is needed for adoption and implementation of IPSASs, which is why the IPSASB proposes Strategic Themes 4 & 5 to work with others in public financial management who have resources and expertise to help build capacity and support those going an IPSAS adoption / transition project. It is important the IPSASB expertise is drawn upon for such projects, however, the IPSASB will need to work with others, such as regional development agencies and international organizations.</p>
<p>13. Ms. Sanderson noted that IFRS convergence is important for those for-profit public sector entities. Given the break in the IASB's work plan over the coming years, continuing to maintain convergence will require minimal resources.</p>	<p>Yes. The IPSASB agrees and therefore has included Strategic Theme 2-maintaining convergence with IFRS.</p>
<p>14. Ms. Cearns notes that she agrees that IFRS convergence is an important priority. Further, the IPSASB can focus more on public sector projects for the next few years, as the IASB enters a quiet period. Ms. Cearns notes that it is important for the IPSASB to consider the outputs of the IASB's ongoing disclosure initiative project. This is a broader communications project which the IPSASB may benefit from, so should be prioritized in her view.</p>	<p>Yes. The IPSASB agrees that it will require minimal resources to maintain convergence. Although the IPSASB has not proposed a specific project related to the IASB's broader communications projects, it is monitoring that project and may choose to undertake related to it as resources become available to consider public sector relevant outputs from that project.</p>

Representatives' and Observers' Comments	IPSASB Response
15. Ms. Colignon and Mr. Gisby supported a focus on the public sector accounting gaps as a key priority.	Yes. The IPSASB agrees and the main focus of its work in delivering the proposed Strategic Objective 2019–2023 will be on Theme 1- Setting standards on public sector issues.
16. Mr. Viana noted that a focus on budgetary accounting requirements could be considered as a public sector specific issue to be addressed by the IPSASB.	<i>See comment #10 above.</i>
17. Mr. Page noted that there does not seem to be a conflict between prioritizing public sector issues on the work plan, while still working to maintain convergence. Further, he noted that both are important and it appears both can be accommodated given the IASB's break in their work plan.	Yes. The IPSASB agrees and has developed its Strategy Consultation and proposed Work Plan in line with this thinking.
18. Ms. Cearns considered that promoting accrual based information usage is a key priority now and therefore she supported emphasizing that theme. However, supporting IPSAS adoption and implementation will become more important in the future.	Yes. The IPSASB agrees that support is needed for both promoting accrual based information usage and adoption and implementation of IPSASs, which is why the IPSASB proposes both Strategic Themes 4 & 5 as important in its outreach activities and efforts to work with others in the broader public financial management community.
19. Mr. Kraff strongly supported IPSAS adoption and implementation because of the European Union position and the ongoing project to develop accrual accounting standards. He noted that when the European Commission adopted accrual IPSAS for its financial statements, support provided by chair of the IPSASB through a working group was very helpful to the adoption project in dealing with difficult issues.	<i>Noted. No action required.</i>
20. Ms. Cearns noted that she feels it is important to increase the coverage in the financial press, e.g., the Financial Times. This will help with getting a wider discussion and a greater demand for accrual accounting adoption.	Yes. The IFAC communications team that supports the external communication strategy of the IPSASB is working with an outside public relations firm on communications initiatives for both IFAC and IPSASB that include messaging related to the importance of public sector accounting.

Representatives' and Observers' Comments	IPSASB Response
<p>21. Mr. Matthews noted that in his jurisdiction there is not much coverage or focus on public sector accounting at universities. He sees this as an important area to promote accrual accounting in the public sector. Also a communication to parliamentarians – emphasizing the benefits of independently set global standards may be beneficial in his view.</p>	<p>Noted, the IPSASB agrees that a greater focus on public sector accounting in the academic world would be beneficial to the global adoption of IPSASs.</p>
<p>22. Mr. Carruthers noted that the IPSASB staff has engaged with a small number of universities in Canada and the US in relation to their academic programs related to public sector accounting. Further, there is engagement with academic groups in relation to public sector accounting. Mr. Stanford, Technical Director of the IPSASB, noted that at the staff level there has been limited interactions with academics, such as discussions and interactions with Rutgers University and Ryerson University about initiatives they are considering related to public sector accounting and their accounting programs.</p>	<p><i>No action required.</i></p>
<p>23. Mr. Gunn, Managing Director, Professional Standards, noted that the International Accounting Education Standards Board has identified accounting education in the public sector as a priority for them to consider in 2018. This may present an opportunity for the IPSASB to leverage the outreach and work undertaken by that Board in this space.</p>	<p><i>Noted. No action required.</i></p>
<p>24. Mr. van Schaik noted that in the academic world there is limited coverage on public sector accounting in undergraduate accounting programs. However, there are post-graduate programs with a greater focus and emphasis on public sector accounting. Mr. Müller-Marqués Berger noted that there is a European Union funded project which provides support and funding to five Universities to support</p>	<p>Yes. Noted, the IPSASB agrees that a greater focus on public sector accounting in the academic world would be beneficial to the global adoption of IPSASs.</p>

Representatives' and Observers' Comments	IPSASB Response
public sector accounting programs and research.	
25. Mr. Page noted that important global issues such as income inequality and the environment are key to helping the IPSASB get its message out. If the IPSASB can show how standards can impact these important issues, then there will be interest from the media, as well as constituents.	<i>See comment #2 above.</i>
26. Mr. Müller-Marqués Berger asked CAG members if there were any specific projects noted beyond those already discussed which the IPSASB should consider. No further projects were identified by CAG members.	<i>Noted.</i> Mr. Carruthers thanked CAG members, noting that the discussion had provided very useful input into the IPSASB's Strategy development process. He further noted that the project highlighted by the CAG on IPSAS Lite/Differential Reporting was one that the IPSASB had identified. He noted that the IPSASB would consider this project along with others. Mr. Carruthers noted that other projects identified as key public interest issues in the public sector by constituents are accounting for natural resources and sovereign rights/intangible assets (which may be related to natural resources).

Matters for CAG Consideration

2. Representatives and Observers are asked to note the Report Back above.

Appendix B: Report Back–IPSASB Strategy and Work Plan 2019-2023 CAG Teleconference October 2017

October 2017 CAG Discussions

1. Extracts from the discussion on the October 2017 CAG teleconference CAG and how the IPSASB has responded to the Representatives' and Observers' comments are included in the table below.

Representatives' and Observers' Comments	IPSASB Response
October 2017 CAG Teleconference Comments	
<p>The CAG Chair provided a quick overview of the June 2017 CAG discussions on the Strategy and Work Plan 2019-2023. This was followed by an update on discussions at the IPSASB meeting in September 2017 related to the Strategy, as well as a summary of the points of discussion from the October 5, 2017 Public Interest Committee meeting related to the Strategy document. The CAG members were then asked for their comments on the Draft Strategy and Work Plan 2019-2023 document.</p>	
<p>1. Ms. Cearns noted that she was happy with the development of the document overall. She noted that her comments are mainly on structuring of the information within the text and points on messaging, which echo some of the points noted in the introduction as identified to be addressed by staff by the IPSASB in their September discussions.</p>	<p><i>Noted.</i></p>
<p>2. Ms. Cearns noted that she agreed with the Strategic Objective and the Themes as well as the project selection criteria. However, the linkage between new projects proposed and those not proposed in the Appendix should be further developed. The document currently does not provide enough clarity why projects have been proposed while others have not been. Further she wonder if those not proposed in the Appendix would be considered later, or if they were rejected permanently from the Work Plan.</p>	<p>Yes. The updated version of the document, better assesses the reason why projects have been proposed while others have not been. Further, a full analysis against the project prioritization criteria has been added to the document. A clarification has also been added that the projects not proposed at this time are not rejected, however are not prioritized for the Work Plan 2019-2023 and will be considered for inclusion in the future.</p>
<p>3. Ms. Grässle commented that she would like to see something in the Strategy document that the application of IPSAS standards is being monitored. Her concern is that many jurisdictions have stated that they are applying IPSAS, however, upon closer examination the case of applying full IPSAS may be rare. So her view is that monitoring of application of IPSAS is quite important.</p>	<p><i>See Comment #4 below.</i></p>

Representatives' and Observers' Comments	IPSASB Response
<p>4. The IPSASB Chair, Mr. Carruthers, acknowledged that a lack of good information on the application of IPSAS is a problem. He further noted that the lack of knowledge relates to the level of IPSAS adoption as well as how IPSAS are adopted (direct adoption or indirect through national standards). However, Mr. Carruthers noted that IFAC and CIPFA are currently working to gather information to monitor adoption through an adoption index (the phase of this work has recently been published on the IFAC website: (https://www.ifac.org/about-ifac/accountability-now/international-public-sector-financial-accountability-index)). This will help in obtaining better information on the level of adoption and how jurisdiction adopt IPSAS. Mr. Carruthers further noted that in the medium term there would be an increased need for the IPSASB to monitor the application of IPSASs.</p>	<p><i>No action required.</i></p>
<p>5. Mr. Ramkumar noted that the document is well written and presents a clear view of the IPSASB's strategic priorities. However, his view is that the activities and work proposed to achieve the strategic goals might not be sufficient. In his view there is a need for the IPSASB to undertake more work under Themes 3 and 4, to be able to impact governments and change behaviours. These appear to be the Themes (3 & 4) that will allow governments to change practices and to better engage with users. However, in his view the proposed work under these Themes does not appear sufficient. He noted that work under Theme 4 would be helpful for the IPSASB to advocate for IPSAS in the broader community to emphasize better accountability in the public financial management space, which in his view would be positive.</p>	<p><i>See Comment #6 below.</i></p>
<p>6. Mr. Carruthers, responding to Mr. Ramkumar. Under Theme 3, you are correct we have not proposed any specific work under this Theme because of resource issues. Although, we have done work under Theme 3 in the past, the IPSASB view is that there are more pressing public sector specific issues to address under Theme 1 in particular. So it is not that Theme 3 is not viewed</p>	<p><i>No action required.</i></p>

Representatives' and Observers' Comments	IPSASB Response
<p>as important, but in terms of Urgency at the moment, Themes 1 and 2 are the areas the Board believes it needs to focus its work. Under Theme 4 and 5, this is the area where we will be involved in the work of others, but not engage in IPSASB specific projects. However, as Mr. Ramkumar has noted, we will look to undertake advocacy activities under Themes 4 and 5.</p>	
<p>7. Ms. Cearns responding to Mr. Carruthers comments on Themes 4 and 5, recommended that the IPSASB ask a specific question related to these Themes.</p>	<p>Yes. The specific questions (specific matters for comment) included in the document have been updated to better consider the information needed on all aspects of the proposals in the document including a new proposed SMC on Themes 4 and 5 (now Themes D and E in update version) specifically.</p>
<p>8. Mr. Müller-Marqués Berger noted that idea of a mid-period consultation on additional projects to add to the Work Plan was mentioned as a possibility and he specifically asked other CAG members for their comments on this.</p>	<p>Yes. The document now explicitly notes that the IPSASB intends to undertake a mid-period consultation during the Work Plan 2019-2023.</p>
<p>9. Ms. Sanderson noted that the document was progressing well and she agreed with most of the comments on the call so far. She does think that some sort of mid-period Work Plan check in process would be very helpful and she recommends that, because priorities change over time.</p>	<p><i>See comment #8 above.</i></p>
<p>10. Ms. Cearns noted that an item to think about is the number of ongoing projects on the current Work Plan that will continue on well into the 2019-2023 period. This is likely to raise the question as to how realistic is it to be proposing to add the number of projects put forward.</p>	<p>Yes. The document has been updated based on the detailed review of the project timelines. Further, the IPSASB will have a detailed discussion on the IPSASB project timetable in December and this discussion will occur before the Strategy document is approved by the IPSASB. Any changes to the timetable agreed by the IPSASB will be included in the Strategy document.</p>
<p>11. Mr. Chowdhury asked a particular jurisdiction can engage the IPSASB related to support for IPSAS adoption.</p>	<p><i>See comment 12 below.</i></p>

Representatives' and Observers' Comments	IPSASB Response
<p>12. Mr. Carruthers noted this is the challenge the IPSASB is facing. The Board can help by providing material to help with the understanding and application of specific standards, as well as help with advocacy related to the benefits of IPSAS. However, the IPSASB cannot support actual IPSAS adoption. That type of support is more appropriately provided by the World Bank, the regional development banks and those with the resources and local engagement to allow them to support specific adoption projects.</p>	<p><i>No action required.</i></p>
<p>13. Mr. Boutin questioned if the Strategic Themes should be prioritized or ranked, because all elements are critical. He noted he can understand the priority being on developing standards, (Themes 1-3). However, Themes 4 & 5 are equally important as well. So in his view, it is important that the Themes should not be ranked by priority – even if the Work Plan is focused on a particular Theme or Themes.</p>	<p>Yes. The document has been updated to ensure that the numbering of the Themes is not intended to be seen as a ranking by importance (Themes 1-5 are now A-E).</p>

Matters for CAG Consideration

2. Representatives and Observers are asked to note the Report Back above.

Appendix C: Links to Other Documents

1. This appendix provides links to document which may be useful to CAG members in providing a background related to the project.
 - (a) [December 2017 IPSASB Agenda Item 9](http://www.ipsasb.org/system/files/meetings/files/Agenda-item-9-Strategy-and-Work-Plan-Combined-to-Post-v2.pdf#page=19); which includes the Draft IPSASB Strategy Consultation and Work Plan 2019-2023 which will be reviewed for approval by the IPSASB:
<http://www.ipsasb.org/system/files/meetings/files/Agenda-item-9-Strategy-and-Work-Plan-Combined-to-Post-v2.pdf#page=19>