

DIFFERENTIAL REPORTING

Dave Warren, Director

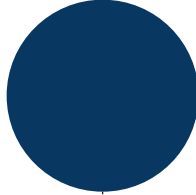
IPSASB CAG Meeting – December 2022

Less Complex Entities



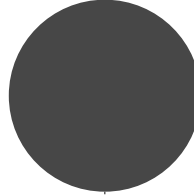
Public Accountability

- Public accountability determines reporting model
- Public sector challenge is all entities are publicly accountable



Set Thresholds

- Preset threshold determines reporting model
- Thresholds difficult to set globally



Define Characteristics

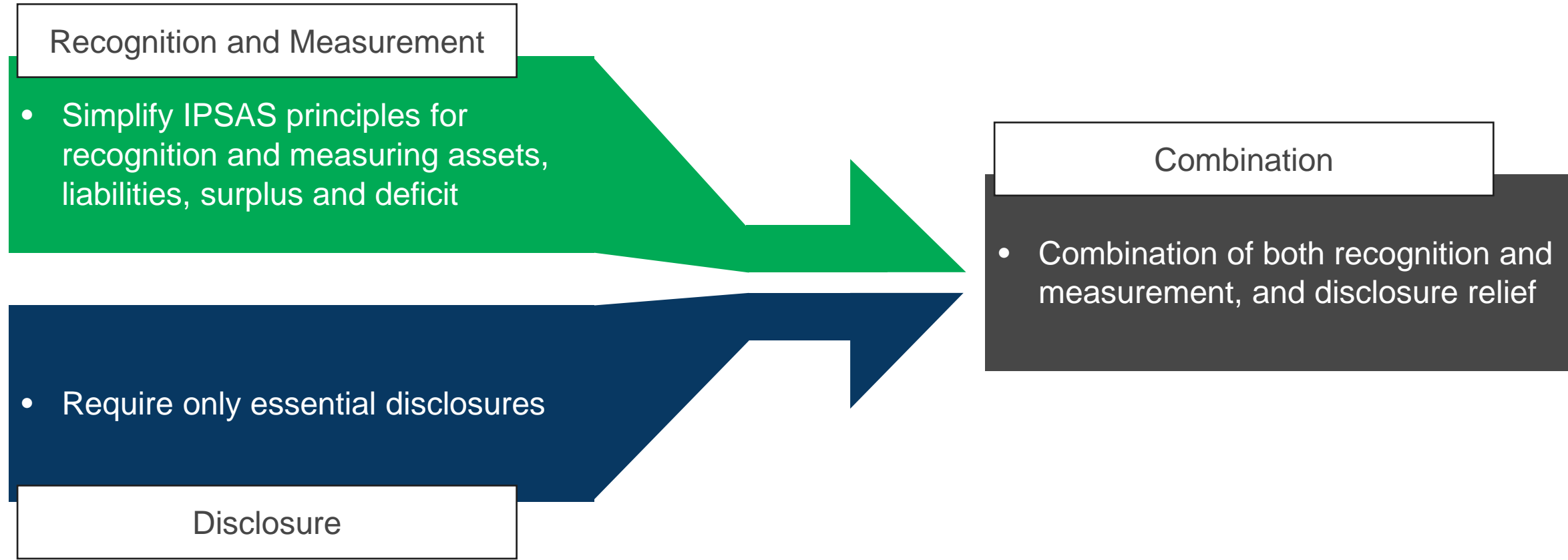
- Allow jurisdictions to determine reporting model
- Like 'Applicability of IPSAS'

Less Complex Entities

Question for the CAG

- The project brief will propose approaches for defining ‘less complex entity’ for the IPSASBs consideration. Are there benefits/drawbacks to any of the approaches identified the IPSAB should consider?

Simplified Accounting



Simplified Accounting

Questions for the CAG

- The project brief will propose approaches for simplified accounting for the IPSASBs consideration. Are there benefits/drawbacks to any of the approaches identified the IPSAB should consider?
- Do CAG members see other approaches?



International Public Sector Accounting Standards Board
277 Wellington Street West
Toronto, ON M5V 3H2
Canada
T +1 647 826 3171
www.ipsasb.org



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