

INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Toronto, Canada
December 6–9, 2022

Physical Location:
CPA Canada
277 Wellington Street West, 9th Floor

Virtual Option:
9 a.m. ET Daily Start Time ([see your local time zone here](#))
Connection Details: To Follow

AGENDA ITEM	ITEM	TIME
Tuesday, December 6		
OPENING REMARKS, INTRODUCTIONS AND MINUTES	1	9:00-9:30
Attendance List introductions and apologies	1.1	
Updated Members' Correspondence Distribution List	1.2	
Minutes from September 2022 meeting	1.3	
Minutes from October virtual check-in meeting	1.4	
IPSAS-IFRS Alignment Dashboard	1.5	
IPSAS-ISS Alignment Dashboard	1.6	
Report on Activities/Communication Activities	1.7	
CAG Update	1.8	
PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM	2	9:30-10:00
<i>Summary of work program progress</i>		
CONCEPTUAL FRAMEWORK–LIMITED SCOPE UPDATE–MEASUREMENT	3	10:00-10:40
<i>Approval of updated Conceptual Framework chapter</i>		
<i>Break</i>		10:40-11:00
PROPERTY, PLANT, AND EQUIPMENT	4	11:00-11:45
<i>Approval of IPSAS</i>		
MEASUREMENT	5	11:45-12:30
<i>Review of [draft] IPSAS</i>		
<i>Lunch</i>		12:30-1:30
MEASUREMENT	5	1:30-3:00
<i>Review of [draft] IPSAS</i>		
<i>Break</i>		3:00-3:20
MEMBER COLLABORATION TIME		3:20-5:00
<i>Collaborative time to advance various projects</i>		

Wednesday, December 7

OTHER LEASE-TYPE ARRANGEMENTS <i>Approval of ED</i>	6	9:00-10:40
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<i>Break</i>		10:40-11:00
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SUSTAINABILITY REPORTING <i>Discussion of stakeholder feedback</i>	7	11:00-12:30
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<i>Lunch</i>		12:30-1:30
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SUSTAINABILITY REPORTING <i>Closed session – strategic discussions</i>	8	1:30-3:00
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<i>Break</i>		3:00-3:20
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MEMBER COLLABORATION TIME <i>Collaborative time to advance various projects</i>		3:20-5:00
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Thursday, December 8

TRANSFER EXPENSES/REVENUE <i>Review of Transfer Expense [draft] IPSAS</i>	9	9:00-10:40
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<i>Break</i>		10:40-11:00
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TRANSFER EXPENSES/REVENUE <i>Review of Revenue [draft] IPSAS</i>	9	11:00-12:30
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<i>Lunch</i>		12:30-1:30
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CONCEPTUAL FRAMEWORK–LIMITED SCOPE UPDATE–NEXT STAGE <i>Discussion of stakeholder feedback</i>	10	1:30-3:00
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<i>Break</i>		3:00-3:20
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MEMBER COLLABORATION TIME <i>Collaborative time to advance various projects</i>		3:20-5:00
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Friday, December 9

APPROVAL OF PRONOUNCEMENTS / EXPOSURE DRAFTS <i>Additional discussion time-if needed</i>	3, 4, 6	9:00-10:40
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<i>Break</i>		10:40-11:00
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PRESENTATION OF FINANCIAL STATEMENTS <i>Discussion of research</i>	11	11:00-12:00
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PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM <i>Summary of work program issues</i>	2	12:00-12:30
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Lunch

12:30-1:30

APPROACH TO MEETINGS AND BOARD BUSINESS

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1:30-2:00

Closed session: review of year

WRAP UP AND ADJOURN