

INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Virtual Meeting

December 2020

(All start times will be in Eastern Standard Time (EST))

Connection Details: To Follow

AGENDA ITEM	ITEM	TIME
Tuesday, December 1		6:00 a.m.
ADMINISTRATIVE ITEMS—TAKEN AS READ	A	0 mins
Attendance List introductions and apologies	A.1	
Updated Members' Correspondence Distribution List	A.2	
IPSAS-IFRS Alignment Dashboard	A.3	
IPSAS-GFS Tracking Table	A.4	
Report on Activities/Communication Activities	A.5	
MINUTES & COMMUNICATIONS ACTIVITIES	1	45 mins
PIC Governance Review – Jón Blöndal, OECD	1.1	
Minutes September 2020 Meeting	1.2	
Minutes October 27 Virtual Check-In	1.3	
CAG Update	1.4	
PROGRAM AND TECHNICAL DIRECTOR'S REPORT	2	15 mins
<i>Summary of work program issues</i>		
ED 77, MEASUREMENT	3	120 mins
<i>Review and approval of ED</i>		
Wednesday, December 2		6:00 a.m.
ED 77, MEASUREMENT	3	80 mins
<i>Review and approval of ED-cont'd</i>		
ED 76 CONCEPTUAL FRAMEWORK—LIMITED SCOPE UPDATE	4	100 mins
<i>Review and approval of ED</i>		

Tuesday, December 8

6:00 a.m.

ED 78, IPSAS 17 UPDATE, HERITAGE AND INFRASTRUCTURE 5 120 mins
Review and approval of EDs

ED 75, LEASES 6 60 mins
Review and approval of ED 75

Wednesday, December 9

6:00 a.m.

ED 75, LEASES 6 60 mins
Review and approval of RFI

NATURAL RESOURCES 7 120 mins
Discussion of issues

Thursday, December 10

6:00 a.m.

**ED 77, MEASUREMENT,
ED 76 CONCEPTUAL FRAMEWORK—LIMITED SCOPE UPDATE** 3, 4 120 mins
Review and approval of ED-cont'd-2nd review of specific issues

REVENUE & TRANSFER EXPENSES—ED 70–72 8 60 mins
Review of responses

Friday, December 11

6:00 a.m.

MID-PERIOD WORK PROGRAM CONSULTATION 9 100 mins
Presentation and initial discussion

APPROVAL OF ED 75, LEASES 6 40 mins
Review and approval of ED/RFI

SOCIAL EVENT 40 Mins
Thank you and goodbye to departing members

ED 78, IPSAS 17 UPDATE, HERITAGE AND INFRASTRUCTURE <i>Review and approval of ED</i>	5	30 mins
APPROVAL OF ED 76 and ED 77, CONCEPTUAL FRAMEWORK-LIMITED SCOPE UPDATE AND MEASUREMENT <i>Review and approval of EDs</i>	3,4	60 mins
REVIEW OF DECISIONS AND INSTRUCTIONS <i>Review of IPSASB decisions and instructions to staff during the meeting</i>	–	30 mins
PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM <i>Summary and discussion of work program issues</i>	2	30 mins
APPROACH TO MEETINGS AND BOARD BUSINESS <i>Closed session: discussion of approach in light of progress and meeting developments</i>	B	30 mins

Board Member	Country	Local Time at 6 a.m. EST
Ian Carruthers	UK	11:00 AM
Mike Blake	Australia	10:00 PM
Lindy Bodewig	South Africa	1:00 PM
Todd Beardsworth	New Zealand	12:00 AM
Michel Camoin	France	12:00 PM
Luzvi Chatto	Philippines	7:00 PM
Adrienne Cheasty	USA	6:00 AM
James Jung	Korea	8:00 PM
Neema Kiure-Mssusa	Tanzania	2:00 PM
Rod Monette	Canada	6:00 AM
Kamira Sanchez	Germany	12:00 PM
Chris Nyong	Nigeria	12:00 PM
Lynn Pamment	UK	11:00 AM
Ajith Ratnayake	Sri Lanka	4:30 PM
Bernhard Schatz	Austria	12:00 PM
Scott Showalter	USA	6:00 AM
Patricia Varela	Brazil	8:00 AM
Marc Wermuth	Switzerland	12:00 PM