

INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Virtual Meeting

September 2020

(All start times will be in Eastern Daylight Time (EDT))

Connection Details: To Follow

AGENDA ITEM	ITEM	TIME
Monday, September 14		7:00 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	25 mins
Minutes June 2020 Meeting	1.1	
Minutes July 28 Virtual Check-In	1.2	
IFAC Board Update	1.3	
PIC Governance Review Update	1.4	
SNA Revision/GFS Working Group	1.5	
PROGRAM AND TECHNICAL DIRECTOR'S REPORT	2	15 mins
<i>Summary of work program issues</i>		
ED 73, COVID-19: DEFERRAL OF EFFECTIVE DATES	3	20 mins
<i>Review and approval of pronouncement</i>		
ED 74, AMENDMENTS TO IPSAS 5, BORROWING COSTS	4	60 mins
<i>Review and approval of ED</i>		
PUBLIC SECTOR SPECIFIC FINANCIAL INSTRUMENTS	5	60 mins
<i>Review and approval of pronouncement</i>		

Tuesday, September 15

7:00 a.m.

LEASES—IFRS 16 ALIGNMENT (ED 75) <i>Discussion of issues</i>	6	90 mins
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ED 76 AND ED 77, CONCEPTUAL FRAMEWORK—LIMITED SCOPE UPDATE AND MEASUREMENT <i>Discussion of issues</i>	7	90 mins
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Wednesday, September 16

7:00 a.m.

ED 76 AND ED 77, CONCEPTUAL FRAMEWORK—LIMITED SCOPE UPDATE AND MEASUREMENT <i>Discussion of issues - continued</i>	7	180 mins
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Thursday, September 17

7:00 a.m.

ED 79, NON-CURRENT ASSETS HELD FOR SALE AND DISCONTINUED OPERATIONS <i>Discussion of issues / Review and approval of ED</i>	8	70 mins
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ED 78, IPSAS 17 UPDATE, HERITAGE AND INFRASTRUCTURE <i>Discussion of issues</i>	9	110 mins
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Friday, September 18

7:00 a.m.

ED 78, IPSAS 17 UPDATE, HERITAGE AND INFRASTRUCTURE <i>Discussion of issues - continued</i>	9	90 mins
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NATURAL RESOURCES <i>Discussion of issues</i>	10	90 mins
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Tuesday, September 22

7:00 a.m.

APPROVAL OF PRONOUNCEMENTS <i>Review and approval of pronouncements</i>	3, 5	30 mins
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APPROVAL OF ED 74 AND ED 79 <i>Review and approval of EDs</i>	4, 8	30 mins
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REVIEW OF DECISIONS AND INSTRUCTIONS <i>Review of IPSASB decisions and instructions to staff during the meeting</i>	–	45 mins
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PROGRAM AND TECHNICAL DIRECTOR'S REPORT <i>Summary of work program issues</i>	2	30 mins
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APPROACH TO MEETINGS AND BOARD BUSINESS <i>Closed session: discussion of approach in light of progress and meeting developments</i>	B	45 mins
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Board Member	Country	Local Time at 7 a.m. EDT
Ian Carruthers	UK	12:00 pm
Mike Blake	Australia	9:00 pm
Lindy Bodewig	South Africa	1:00 pm
Todd Beardsworth	New Zealand	11:00 pm
Michel Camoin	France	1:00 pm
Luzvi Chatto	Philippines	7:00 pm
Adrienne Cheasty	USA	7:00 am
James Jung	Korea	8:00 pm
Neema Kiure-Mssusa	Tanzania	2:00 pm
Rod Monette	Canada	7:00 am
Kamira Sanchez	Germany	1:00 pm
Chris Nyong	Nigeria	12:00 pm
Lynn Pamment	UK	12:00 pm
Ajith Ratnayake	Sri Lanka	4:30 pm
Bernhard Schatz	Austria	1:00 pm
Scott Showalter	USA	7:00 am
Patricia Varela	Brazil	8:00 am
Marc Wermuth	Germany	1:00 pm