

## INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Toronto, Canada  
December 5–8, 2023

Physical Location:  
CPA Canada  
277 Wellington Street West, 9<sup>th</sup> Floor

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

AGENDA ITEM	ITEM	TIME
<b>Tuesday, December 5</b>		
<b>OPENING REMARKS, INTRODUCTIONS AND MINUTES</b>	1	9:00–9:30
Attendance List, Introductions and Apologies	1.1	
Updated Members' Correspondence Distribution List	1.2	
Minutes from September 2023 meeting	1.3	
Minutes from October virtual check-in meeting	1.4	
CAG Update	1.5	
EPSAS Update	1.6	
IPSAS-IFRS Alignment Dashboard	1.7	
IPSAS-ISS Alignment Dashboard	1.8	
Report on Activities/Communication Activities	1.9	
<b>PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM</b>	2	9:30–10:00
<i>Summary of work program progress</i>		
<b>NATURAL RESOURCES</b>	3	10:00–10:40
<i>Discussion of issues</i>		
<i>Break</i>		10:40–11:00
<b>NATURAL RESOURCES</b>	3	11:00–12:30
<i>Discussion of issues</i>		
<i>Lunch</i>		12:30–1:30
<b>MEASUREMENT–APPLICATION PHASE</b>	4	1:30–3:00
<i>Discussion of issues</i>		
<i>Break</i>		3:00–3:20
<b>MEASUREMENT–APPLICATION PHASE</b>	4	3:20–4:00
<i>Discussion of issues</i>		
<b>IPSAS 33–LIMITED SCOPE UPDATE</b>	5	4:00–5:00
<i>Discussion of issues</i>		

## Wednesday, December 6

**SUSTAINABILITY: CLIMATE-RELATED DISCLOSURES** 6 9:00–10:40  
*Discussion of issues*

*Break* 10:40–11:00

**SUSTAINABILITY: CLIMATE-RELATED DISCLOSURES** 6 11:00–12:30  
*Discussion of issues-Breakout Groups*

*Lunch* 12:30–1:30

**SUSTAINABILITY: CLIMATE-RELATED DISCLOSURES** 6 1:30–3:00  
*Discussion of issues-Report Back*

*Break* 3:00–3:20

**NATURAL RESOURCES-IFRS 6 ALIGNMENT** 7 3:20–4:00  
*Approval of EDs*

**IMPLEMENTATION UPDATE-EXTERNAL PRESENTATION** 8 4:00–5:00  
*Presentation from the Canadian Public Sector Accounting Board*

## Thursday, December 7

**PRESENTATION OF FINANCIAL STATEMENTS** 9 9:00–10:40  
*Discussion of issues*

*Break* 10:40–11:00

**PRESENTATION OF FINANCIAL STATEMENTS** 9 11:00–12:30  
*Discussion of issues-Breakout Groups*

*Lunch* 12:30–1:30

**PRESENTATION OF FINANCIAL STATEMENTS** 9 1:30–2:15  
*Discussion of issues-Report Back*

**IFRIC ALIGNMENT-NARROW SCOPE AMENDMENTS** 10 2:15–3:00  
*Discussion of issues*

*Break* 3:00–3:20

**TASK FORCE MEETINGS** - 3:20–5:00  
*Task force meeting time to advance projects*

# Friday, December 8

<b>NAVIGATING IPSAS—PRACTICAL SUPPORT MATERIAL</b> <i>Review of feedback statement</i>	11	9:00–10:40
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<i>Break</i>		10:40–11:00
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<b>OTHER LEASE—TYPE ARRANGEMENTS</b> <i>Discussion of issues</i>	12	11:00–12:30
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<i>Lunch</i>		12:30–1:30
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<b>PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM</b> <i>Summary of work program process and issues emerging from meeting</i>	2	1:30–2:00
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<b>FAREWELL TO DEPARTING MEMBERS</b> <i>End of Public Meeting</i>	-	2:00–2:30
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<b>APPROACH TO MEETINGS AND BOARD BUSINESS</b> <i>Closed session</i>	-	2:30–3:00
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<b>WRAP UP AND ADJOURN</b>		
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