PRESENTATION OF FINANCIAL STATEMENTS

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IPSASB Meeting – December 2022
Themes from the International Public Sector Standards Setters Forum

There was a broad range of issues raised by stakeholders. Staff performed an analysis of these issues and the associated themes, in order for the IPSASB to begin to discuss the scope of this project.

- **Focus on users' needs**
- **Disclose incomes/expenses not disclosed in the statement of surplus/deficit**
- **Focus on accountability to stakeholders**
- **Facilitate reconciliation with budgets**
Staff has identified some broad options for the Board to discuss to help share the project brief. These options are not mutually exclusive. A combined solution may exist to address the issues raised in Agenda Item 11.2.1.
Questions for the Board

1. What are the Board’s views on the direction of the project considering the issues staff raised in Agenda Item 11.2.1?

2. Are there additional key issues the project should address, and what are some possible solutions to explore?

3. In developing the project brief should staff consider any other options to address the issues raised in Agenda Item 11.2.1?