

# INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

New York, USA

December 3-6, 2012

Meeting Location:

International Federation of Accountants (IFAC)

529 Fifth Avenue, 5th Floor

| AGENDA ITEM  | AGENDA<br>ITEM | TIME         |
|--|----------------|--------------|
| <b>Monday December 3, 2012</b>   |                |              |
| <b>OPENING REMARKS AND MINUTES</b>   | 1              | 8:30 – 9:00  |
| Attendance List & apologies<br>Updated Members' Correspondence Distribution List<br>Minutes and Decision Summary from previous meeting<br>Report on Activities/communications activities<br>Eurostat Study update<br>Summary of IASB Work Plan |                |              |
| <b>CONCEPTUAL FRAMEWORK PHASE 1/KEY CHARACTERISTICS</b><br><b>Approve final chapter</b>  | 2A             | 9:00 – 12:00 |
| <i>Lunch</i>   |                | 12:00 – 1:00 |
| <b>CONCEPTUAL FRAMEWORK PHASE 1/KEY CHARACTERISTICS</b><br><b>Approve final chapter</b>  | 2A             | 1:00 – 2:00  |
| <b>SERVICE PERFORMANCE REPORTING</b><br><b>Discussion of issues</b>  | 3              | 2:00 – 4:30  |
| <b>OVERSIGHT AND GOVERNANCE</b><br><b>Discussion of issues/update</b>  | 4              | 4:30 – 5:30  |
| <b>Tuesday December 4, 2012</b>  |                |              |
| <b>CONCEPTUAL FRAMEWORK PRESENTATION</b><br><b>Review of responses/review of ED</b>  | 2B             | 8:30 – 12:30 |
| <i>Lunch</i>   |                | 12:30 – 1:30 |
| <b>FINANCIAL STATEMENT DISCUSSION AND ANALYSIS</b><br><b>Discuss issues/review draft guidance</b>  | 5              | 1:30 – 4:30  |
| <b>NEED FOR CASH BASIS IPSAS</b><br><b>Discussion with ICGFM and Jesse Hughes</b>  | 6              | 4:30 – 5:30  |
| <b>Wednesday December 5, 2012</b>  |                |              |
| <b>FIRST-TIME ADOPTION OF ACCRUAL IPSASs</b><br><b>Discussion of issues/Review draft ED</b>  | 7              | 8:30 – 12:00 |
| <i>Lunch</i>   |                | 12:00 – 1:00 |

| AGENDA ITEM  | AGENDA<br>ITEM | TIME          |
|--|----------------|---------------|
| <b>REPORTING ON THE LONG-TERM SUSTAINABILITY OF PUBLIC FINANCES</b><br>Discussion of issues/Review draft RPG | 8              | 1:00 – 3:30   |
| <b>CONSULTATION ON WORK PROGRAM 2013-2014</b><br>Review responses/Discussion of issues                       | 9              | 3:30 – 5:30   |
| <b>Thursday December 6, 2012</b>   |                |               |
| <b>CONCEPTUAL FRAMEWORK PHASE 1/KEY CHARACTERISTICS</b><br>Approve final chapter                             | 2A             | 8:30 – 10:00  |
| <b>REVIEW OF IPSASS 6-8</b><br>Discussion of issues  | 10             | 10:00 – 12:30 |
| <i>Lunch</i>   |                | 12:30 – 1:30  |
| <b>REVIEW OF IPSASS 6-8</b><br>Discussion of issues  | 10             | 1:30 – 2:30   |
| <b>INTEGRATED REPORTING</b><br>Education session (Ian Ball and Lisa French)                                  | 11             | 2:30 – 4:00   |
| <b>WRAP UP AND ADJOURN</b>   |                | 4:00          |