



## IPSASB Strategy & Work Plan

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IPSASB Meeting

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## Strategy & Work Plan Consultation

### Approach

- Review of responses September & December
- September Questions 1-7
- December Question 8 plus general comments and other issues
- Approve final strategy and work plan in December

## Overview of Responses

- 32 in total
- Broad range
- Generally supportive
- XRB support noted

## Strategic Objective Question 1

- 23 agreed with focus on PFM
- Some emphasis on developing accounting standards
- 7 partially agreed
- 2 did not agree – differing perspectives
- Some editorial changes proposed
- No fundamental change – see page 5

## Outcomes Question 2

- 19 agreed with outcome 1
- 22 agreed with outcome 2
- 6 expressed disagreement – higher than SO and outputs
- Little commonality among those who disagreed
- Staff recommends no change

## Outputs Question 3

- 21 agreed
- Some emphasis on developing accounting standards - consistent with comments on SO
- 2 disagreed – differing perspectives
- Staff recommends no change

## Feedback Mechanisms Question 4

- Due process
- Interpretations committee
- Post-implementation reviews
- Technology
- NSS/roundtables

## Factors for Prioritizing Projects Question 5

- Significance for the public sector
- Urgency of the issue
- Gaps in standards
- IFRS convergence
- Alignment with GFS

Staff recommends no change



## Cash Basis IPSAS Questions 6 & 7

- 30 commented
- Split among 3 options almost even
- 21 favoured retaining – slight preference for no further work
- Possible solutions to consider?

Staff recommends option b



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