

INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Toronto, Canada
September 22-25, 2015

Meeting Location:
CPA Canada
277 Wellington Street West
2nd Floor – Ontario/Quebec Room

AGENDA ITEM	ITEM	TIME
Tuesday, September 22		
OPENING REMARKS AND MINUTES	1	8:30-9:00
Attendance List and apologies	1.1	
Updated Members' Correspondence Distribution List	1.2	
Minutes and Decision Summary from June 2015 meeting	1.3	
Report on Activities/Communications activities	1.4	
EPSAS update	1.5	
Summary of IASB Work Plan	1.6	
IFRS Tracking Table	1.7	
GFS Tracking Table	1.8	
CASH BASIS REVIEW	2	9:00-12:00
<i>Review of ED</i>		
<i>Lunch</i>		12:00-1:00
PUBLIC SECTOR FINANCIAL INSTRUMENTS	3	1:00-2:45
<i>Review of draft chapters of Consultation Paper</i>		
IMPAIRMENT OF REVALUED ASSETS	4	2:45-4:00
<i>Discussion of Issues and review and approval of ED</i>		
IMPROVEMENTS	5	4:00-5:30
<i>Review and approval of ED: Framework-related, Non-IFRS derived, GFS-related, IFRS-derived improvements</i>		
Wednesday, September 23		
PUBLIC SECTOR COMBINATIONS	6	8:30-12:30
<i>Discussion of Issues and Review of Components of ED</i>		
<i>Lunch</i>		12:30-1:30
NON-EXCHANGE EXPENSES & REVENUE	7 & 8	1:30-2:45
<i>Discussion of Common Issues</i>		
NON-EXCHANGE EXPENSES	7	2:45-5:00
<i>Discussion of Issues</i>		

AGENDA ITEM	ITEM	TIME
GOVERNANCE UPDATE <i>Verbal Report on developments relating to Public Interest Committee (PIC) and Consultative Advisory Group including PIC meeting on September 17, 2015</i>	9	5:00-5:30
Thursday, September 24		
REVENUE <i>Discussion of Issues</i>	8	8:30-10:45
REVENUE/NON-EXCHANGE EXPENSES <i>Directions for further development</i>	7 & 8	10:45-11:30
PUBLIC SECTOR STANDARD SETTERS FORUM <i>Update</i>	10	11:30-12:15
<i>Lunch</i>		12:15-1:15
EMISSIONS TRADING SCHEMES <i>Discussion of Issues</i>	11	1:15-3:45
EMPLOYEE BENEFITS <i>Discussion of Issues</i>	12	3:45-5:15
Friday, September 25		
EMPLOYEE BENEFITS <i>Discussion of Issues</i>	12	8:30-10:00
HERITAGE ASSETS <i>Discussion of Issues</i>	13	10:00-12:30
<i>Lunch</i>		12:30-1:30
WRAP UP AND ADJOURN		