

## INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Toronto, Canada

June 21-24, 2016

Location:

CPA Canada

277 Wellington Street West, 2nd Floor  
Collaboration/Integrity Room

AGENDA ITEM	ITEM	TIME
<b>Tuesday, June 21</b>		
<b>OPENING REMARKS, INTRODUCTIONS AND MINUTES</b>	1	9:00-9:40
Attendance List introductions and apologies	1.1	
Updated Members' Correspondence Distribution List	1.2	
Minutes and Decision Summary from March 2016 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	
<b>PUBLIC SECTOR FINANCIAL INSTRUMENTS</b>	2	9:40-10:40
<i>Approval of Consultation Paper</i>		
<i>Break</i>		10:40-11:00
<b>PUBLIC SECTOR FINANCIAL INSTRUMENTS (continued)</b>	2	11:00-12:30
<i>Approval of Consultation Paper</i>		
<i>Lunch</i>		12:30-1:30
<b>TECHNICAL DIRECTOR'S REPORT ON WORK PLAN</b>	3	1:30-2:00
<i>Summary of work plan issues</i>		
<b>GOVERNANCE</b>	4	2:00-3:10
<i>Verbal report on developments relating to Public Interest Committee (PIC) and Consultative Advisory Group (CAG)</i>		
<i>Break</i>		3:10-3:30
<b>EMPLOYEE BENEFITS</b>	5	3:30-5:00
<i>Review of responses and approval of IPSAS</i>		

**Wednesday, June 22**

<b>SOCIAL BENEFITS</b> <i>Review of responses to Consultation Paper and discussion of issues</i>	6	9:00-10:40
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<i>Break</i>		10:40-11:00
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<b>SOCIAL BENEFITS (continued)</b> <i>Review of responses to Consultation Paper and discussion of issues</i>	6	11:00-12:00
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<b>LEASES</b> <i>Approval of Project Brief</i>	7	12:00-12:30
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<i>Lunch</i>		12:30-1:30
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<b>LEASES (continued)</b> <i>Discussion of issues</i>	7	1:30-3:10
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<i>Break</i>		3:10-3:30
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<b>FINANCIAL INSTRUMENTS (UPDATES TO IPSASs 28-30)</b> <i>Education Session on IFRS 9</i>	8	3:30-5:00
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**Thursday, June 23**

<b>HERITAGE</b> <i>Discussion of issues</i>	9	9:00-10:40
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<i>Break</i>		10:40-11:00
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<b>HERITAGE (continued)</b> <i>Discussion of issues</i>	9	11:00-12:30
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<i>Lunch</i>		12:30-1:30
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<b>IMPAIRMENT OF REVALUED ASSETS</b> <i>Approval of amendments to literature (IPSAS 17 and IPSAS 31)</i>	10	1:30-2:30
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<b>REVENUE AND NON-EXCHANGE EXPENSES</b> <i>Discussion of issues</i>	11	2:30-3:10
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<i>Break</i>		3:10-3:30
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<b>REVENUE AND NON-EXCHANGE EXPENSES (continued)</b> <i>Discussion of issues</i>	11	3:30-5:00
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**Friday, June 24**

<b>PUBLIC SECTOR FINANCIAL INSTRUMENTS (final review)</b> <i>Approval of Consultation Paper</i>	2	9:00-9:30
<b>REVENUE AND NON-EXCHANGE EXPENSES (continued)</b> <i>Discussion of issues</i>	11	9:30-10:40
<i>Break</i>		10:40-11:00
<b>REVENUE AND NON-EXCHANGE EXPENSES (continued)</b> <i>Discussion of issues</i>	11	11:00-12:30
<i>Lunch</i>		12:30-1:30
<b>REVENUE AND NON-EXCHANGE EXPENSES (continued)</b> <i>Discussion of issues</i>	11	1:30-2:30
<b>TECHNICAL DIRECTOR'S REPORT ON WORK PLAN (review)</b> <i>Discussion in light of meeting developments</i>	3	2:30-3:00
<b>APPROACH TO MEETINGS AND BOARD BUSINESS</b> <i>Closed session: discussion of approach in light of meeting developments</i>	12	3:00-4:00
<b>WRAP UP AND ADJOURN</b>		