

# INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Toronto, Canada

June 19-22, 2018

Location:

CPA Canada

277 Wellington Street West, 2<sup>nd</sup> Floor

AGENDA ITEM	ITEM	TIME
<b>Tuesday, June 19</b>		
<b>OPENING REMARKS, INTRODUCTIONS AND MINUTES</b>	1	9:00-9:30
Attendance List introductions and apologies	1.1	
Updated Members' Correspondence Distribution List	1.2	
Minutes and Decision Summary from March 2018 meeting	1.3	
EPSAS update	1.4	
Summary of IASB Work Plan	1.5	
IFRS Tracking Table	1.6	
GFS Tracking Table	1.7	
<b>REPORT ON ACTIVITIES/COMMUNICATION ACTIVITIES</b>	2	9:30-10:00
<i>Including verbal report by Juan Zhang</i>		
<b>GOVERNANCE</b>	3	10:00-10:30
<i>Verbal report on developments relating to Consultative Advisory Group (CAG) and Public Interest Committee (PIC)</i>		
<b>TECHNICAL DIRECTOR'S REPORT ON WORK PLAN</b>	4	10:30-10:40
<i>Summary of work plan issues</i>		
<i>Break</i>		10:40-11:00
<b>UPDATE TO IPSAS 28–30, FINANCIAL INSTRUMENTS</b>	5	11:00-12:30
<i>Approval of IPSAS</i>		
<i>Lunch</i>		12:30-1:30
<b>SOCIAL BENEFITS AND NON-EXCHANGE EXPENSES</b>	6	1:30-3:10
<i>Review of responses in relation to scope and definitions</i>		
<i>Break</i>		3:10-3:30
<b>SOCIAL BENEFITS</b>	7	3:30-5:00
<i>Review of responses</i>		

## Wednesday, June 20

<b>SOCIAL BENEFITS (continued)</b> <i>Review of responses</i>	7	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</i>	7	11:00-12:30
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<i>Lunch</i>		12:30-1:30
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<b>REVENUE – APPROACH TO IFRS 15</b> <i>Discussion of issues</i>	8	1:30-3:10
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<i>Break</i>		3:10-3:30
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<b>REVENUE AND NON EXCHANGE EXPENSES</b> <i>Discussion of issues – Public Sector Performance Obligation Approach</i>	9	3:30-5:00
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## Thursday, June 21

<b>REVENUE AND NON EXCHANGE EXPENSES (continued)</b> <i>Discussion of issues – Public Sector Performance Obligation Approach</i>	9	9:00-10:40
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<i>Break</i>		10:40-11:00
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<b>REVENUE – UPDATE OF IPSAS 23</b> <i>Discussion of issues</i>	10	10:40-11:40
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<b>NON-EXCHANGE EXPENSES</b> <i>Discussion of issues – Collective Services</i>	11	11:40-12:30
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<i>Lunch</i>		12:30-1:30
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<b>PUBLIC SECTOR MEASUREMENT</b> <i>Discussion of issues</i>	12	1:30-3:10
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<i>Break</i>		3:10-3:30
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<b>PUBLIC SECTOR MEASUREMENT (continued)</b> <i>Discussion of issues</i>	12	3:30-5:00
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## Friday, June 22

<b>UPDATE TO IPSAS 28–30, FINANCIAL INSTRUMENTS (continued)</b> <i>Approval of IPSAS</i>	5	9:00-10:00
<b>PUBLIC SECTOR MEASUREMENT (continued)</b> <i>Discussion of issues</i>	12	10:00-10:40
<i>Break</i>		10:40-11:00
<b>PUBLIC SECTOR MEASUREMENT (continued)</b> <i>Discussion of issues</i>	12	11:00-12:30
<i>Lunch</i>		12:30-1:30
<b>STRATEGY AND WORK PLAN</b> <i>Update on roundtables and other local events</i> <i>IFRS dashboard</i>	13	1:30-2:15
<b>TECHNICAL DIRECTOR'S REPORT ON WORK PLAN</b> <i>Summary of work plan issues</i>	4	2:15-2:40
<i>Tea/Coffee</i>		2:40-3:00
<b>APPROACH TO MEETINGS AND BOARD BUSINESS</b> <i>Closed session: discussion of approach in light of meeting developments</i>	14	3:00-4:00
<b>WRAP UP AND ADJOURN</b>		