

# INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Toronto, Canada  
September 18-21, 2018

Location:  
CPA Canada  
277 Wellington Street West, 2<sup>nd</sup> Floor

AGENDA ITEM	ITEM	TIME
<b>Tuesday, September 18</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 June 2018 meeting	1.3	
EPSAS update	1.4	
Summary of IASB Work Plan	1.5	
IFRS Dashboard	1.6	
GFS Tracking Table	1.7	
<b>REPORT ON ACTIVITIES/COMMUNICATION ACTIVITIES</b> <i>Including verbal report by Marc Wermuth</i>	2	9:30-10:00
<b>GOVERNANCE</b> <i>Verbal report on developments relating to Public Interest Committee (PIC)</i>	3	10:00-10:30
<b>TECHNICAL DIRECTOR'S REPORT ON WORK PLAN</b> <i>Summary of work plan issues</i>	4	10:30-10:40
<i>Break</i>		10:40-11:00
<b>SOCIAL BENEFITS</b> <i>Discussion of issues</i>	5	11:00-12:30
<i>Lunch</i>		12:30-1:30
<b>SOCIAL BENEFITS (continued)</b> <i>Discussion of issues</i>	5	1:30-3:10
<i>Break</i>		3:10-3:30
<b>NON-EXCHANGE EXPENSES</b> <i>Discussion of issues – Collective and Individual Services and Disaster Relief</i>	6	3:30-5:00

## Wednesday, September 19

<b>IMPROVEMENTS TO IPSAS, 2018</b> <i>Approval of final pronouncement</i>	7	9:00-10:00
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<b>NON-EXCHANGE EXPENSES (continued)</b> <i>Discussion of issues – Public Sector Performance Obligation Approach for Non-Exchange Expenses</i>	6	10:00-10:40
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<i>Break</i>		10:40-11:00
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<b>PUBLIC SECTOR MEASUREMENT: STRATEGIC APPROACH AND OUTPUTS</b> <i>Discussion of issues</i>	8	11:00-12:30
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<i>Lunch</i>		12:30-1:30
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<b>PUBLIC SECTOR MEASUREMENT: APPROACH TO IFRS 13</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>PUBLIC SECTOR MEASUREMENT (continued)</b> <i>Discussion of issues</i>	8	3:30-5:00
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## Thursday, September 20

<b>REVENUE</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>REVENUE (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>STRATEGY AND WORK PLAN</b> <i>Review of responses</i>	10	1:30-3:10
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<i>Break</i>		3:10-3:30
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<b>STRATEGY AND WORK PLAN (continued)</b> <i>Review of responses</i>	10	3:30-5:00
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## Friday, September 21

<b>LEASES</b> <i>Review of responses</i>	11	9:00-10:40
<i>Break</i>		10:40-11:00
<b>REVENUE (continued)</b> <i>Discussion of issues – impact of decisions on updated IPSAS 23 and approach to time requirements</i>	9	11:00-12:00
<b>PUBLIC SECTOR SPECIFIC FINANCIAL INSTRUMENTS</b> <i>Discussion of issues</i>	12	12:00-12:30
<i>Lunch</i>		12:30-1:30
<b>REVIEW OF DECISIONS AND INSTRUCTIONS</b> <i>Review of the decisions taken, and instructions to staff given by the IPSASB during the meeting</i>	5–12	1:30-2:15
<b>TECHNICAL DIRECTOR'S REPORT ON WORK PLAN</b> <i>Summary of work plan issues</i>	4	2:15-2:45
<i>Tea/Coffee</i>		2:45-3:00
<b>APPROACH TO MEETINGS AND BOARD BUSINESS</b> <i>Closed session: discussion of approach in light of meeting developments; and other issues</i>	13	3:00-4:00
<b>WRAP UP AND ADJOURN</b>		

EVENTS SCHEDULE			
Date	Event	Time	Location
Tuesday, September 18	<b>IPSASB Meeting</b>	9:00am – 5:00pm	CPA Canada 277 Wellington Street West, 2 <sup>nd</sup> Floor
Wednesday, September 19	<b>IPSASB Meeting</b>	9:00am – 5:00pm	CPA Canada 277 Wellington Street West, 2 <sup>nd</sup> Floor
	<b>IPSASB Reception</b>	5:30pm – 9:00pm	Amsterdam BrewHouse, 245 Queens Quay West
Thursday, September 20	<b>IPSASB Meeting</b>	9:00am – 5:00pm	CPA Canada 277 Wellington Street West, 2 <sup>nd</sup> Floor
	<b>Informal Dinner</b>	To be determined	To be determined
Friday, September 21	<b>IPSASB Meeting</b>	9:00am – 4:00pm	CPA Canada 277 Wellington Street West, 2 <sup>nd</sup> Floor