

INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

New York, USA
March 10–13, 2020

Location:
IFAC Office
529 Fifth Avenue, 5th Floor

AGENDA ITEM	ITEM	TIME
Tuesday, March 10		
OPENING REMARKS, INTRODUCTIONS AND MINUTES	1	9:00-9:30
Attendance List introductions and apologies	1.1	
Updated Members' Correspondence Distribution List	1.2	
Minutes and Decision Summary from December 2019 meeting	1.3	
EPSAS update	1.4	
IPSAS-IFRS Alignment Dashboard	1.5	
IPSAS-GFS Tracking Table	1.6	
Report on Activities/Communication Activities	1.7	
GOVERNANCE	3	9:30-10:00
<i>Verbal report on developments relating to Public Interest Committee (PIC)</i>		
PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM	4	10:00-10:10
<i>Summary of work program issues</i>		
IPSASB GUIDANCE: LANDSCAPE DISCUSSION	5	10:10-10:40
<i>Nature, location and process for the development of IPSAS guidance</i>		
<i>Break</i>		10:40-11:00
IPSASB GUIDANCE: LANDSCAPE DISCUSSION	5	11:00-11:20
<i>Nature, location and process for the development of IPSAS guidance - continued</i>		
INFRASTRUCTURE	6	11:20-12:30
<i>Discussion of issues</i>		
<i>Lunch</i>		12:30-1:30
INFRASTRUCTURE	6	1:30-3:10
<i>Discussion of issues - continued</i>		

<i>Break</i>		<i>3:10-3:30</i>
IFAC UPDATE <i>Presentation by, and Q&A with, IFAC CEO, Kevin Dancey</i>	2	3:30-4:30
HERITAGE <i>Discussion of issues</i>	7	4:30-5:00

Wednesday, March 11

HERITAGE <i>Discussion of issues - continued</i>	7	9:00-10:40
<i>Break</i>		<i>10:40-11:00</i>
MEASUREMENT <i>Review of responses</i>	8	11:00-12:30
<i>Lunch</i>		<i>12:30-1:30</i>
MEASUREMENT <i>Review of responses - continued</i>	8	1:30-3:10
<i>Break</i>		<i>3:10-3:30</i>
CONCEPTUAL FRAMEWORK—LIMITED SCOPE UPDATE <i>Approval of project brief</i>	9	3:30-5:00

Thursday, March 12

NATURAL RESOURCES <i>Approval of project brief</i>	10	9:00-10:40
<i>Break</i>		<i>10:40-11:00</i>
LEASES <i>Strategy decisions</i>	11	11:00-12:30
<i>Lunch</i>		<i>12:30-1:30</i>
LEASES <i>Strategy decisions - continued</i>	11	1:30-3:10
<i>Break</i>		<i>3:10-3:30</i>
STUDY 14—TRANSITION TO THE ACCRUAL BASIS OF ACCOUNTING—UPDATE PROJECT <i>Review of project brief</i>	12	3:30-5:00

Friday, March 13

ACCOUNTING FOR NON-CURRENT ASSETS HELD FOR SALE AND DISCONTINUED OPERATIONS IN THE PUBLIC SECTOR	13	9:00-10:00
<i>Project brief overview</i>		

MEASUREMENT	14	10:00-10:40
<i>Discussion of linkages/issues related to the measurement project and phase 1 of conceptual framework—limited scope update project</i>		

<i>Break</i>		10:40-11:00
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MEASUREMENT	14	11:00-12:30
<i>Discussion of linkages/issues related to the measurement project and phase 1 of conceptual framework—limited scope update project—continued</i>		

<i>Lunch</i>		12:30-1:30
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IPSASB / IMF / EUROSTAT WORKSHOP – MAY 20-21 2020	15	1:30-2:00
<i>Discussion and information</i>		

REVIEW OF DECISIONS AND INSTRUCTIONS		2:00-2:30
<i>Review of IPSASB decisions and instructions to staff during the meeting</i>		

PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM	4	2:30-3:00
<i>Summary of work program issues</i>		

<i>Break</i>		3:00-3:10
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APPROACH TO MEETINGS AND BOARD BUSINESS		3:10-4:00
<i>Closed session: discussion of approach in light of meeting developments</i>		

WRAP UP AND ADJOURN		
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EVENTS SCHEDULE			
Date	Event	Time	Location
Tuesday, March 10	IPSASB Meeting	9:00am – 5:00pm	IFAC Office 529 Fifth Avenue, 5th Floor
Wednesday, March 11	IPSASB Meeting	9:00am – 5:00pm	IFAC Office 529 Fifth Avenue, 5th Floor
Wednesday, March 11	IPSASB Reception	5:00pm – 7:00pm	IFAC Office 529 Fifth Avenue, 6th Floor
Thursday, March 12	IPSASB Meeting	9:00am – 5:00pm	IFAC Office 529 Fifth Avenue, 5th Floor
	Informal Dinner	TBD	TBD
Friday, March 13	IPSASB Meeting	9:00am – 4:00pm	IFAC Office 529 Fifth Avenue, 5th Floor