

INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Virtual Meeting

March 2021

(All start times will be in Eastern Daylight Time (EDT))

Connection Details: To Follow

AGENDA ITEM	ITEM	TIME
Tuesday, March 16		
6:00 a.m.		
ADMINISTRATIVE ITEMS—TAKEN AS READ	A	0 mins
Attendance List introductions and apologies	A.1	
Updated Members' Correspondence Distribution List	A.2	
IPSAS-IFRS Alignment Dashboard	A.3	
IPSAS-GFS Tracking Table	A.4	
Report on Activities/Communication Activities	A.5	
MINUTES & COMMUNICATIONS ACTIVITIES	1	15 mins
Minutes December 2020 Meeting	1.1	
Minutes February 25, 2021 Virtual Check-In	1.2	
PROGRAM AND TECHNICAL DIRECTOR'S REPORT	2	45 mins
<i>Summary of work program issues</i>		
IAS 26, ACCOUNTING AND REPORTING BY RETIREMENT BENEFIT PLANS	3	75 mins
<i>Discussion of Issues, review of project brief</i>		
IFRS 8, OPERATING SEGMENTS	4	45 mins
<i>Education Session: Overview of IFRS 8 and IPSAS 18, Segment Reporting</i>		
Wednesday, March 17		
6:00 a.m.		
REVENUE	5	180 mins
<i>Review of Responses to ED 70 and ED 71</i>		

Thursday, March 18

6:00 a.m.

NATURAL RESOURCES

Discussion of issues

6

120 mins

MID-PERIOD WORK PROGRAM CONSULTATION

Overview of Strategy and Work Program 2019-23, Academic Advisory Group / Research Projects

7

60 mins

Friday, March 19

6:00 a.m.

MID-PERIOD WORK PROGRAM CONSULTATION

Progress against Strategy and Work Plan 2019-23 to date, Breakout discussions—projects to prioritize and next steps

7

180 mins

Tuesday, March 23

6:00 a.m.

CONCEPTUAL FRAMEWORK—LIMITED SCOPE UPDATE-NEXT STAGE

Overview of issues and project plan

8

30 mins

REVENUE

Additional discussion time-if needed

5

60 mins

REVIEW OF DECISIONS AND INSTRUCTIONS

Review of IPSASB decisions and instructions to staff during the meeting

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30 mins

PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM

Summary and discussion of work program issues

2

30 mins

APPROACH TO MEETING AND BOARD BUSINESS

Closed session: discussion of approach in light of progress and meeting developments

B

30 mins

Board Member	Country	Local Time at 6 A.M. EDT
Ian Carruthers	UK	10:00 AM
Lindy Bodewig	South Africa	12:00 PM
Todd Beardsworth	New Zealand	11:00 PM
Mike Blake	Australia	9:00 PM
Luzvi Chatto	Philippines	6:00 PM
Adrienne Cheasty	USA	6:00 AM
Neema Kiure-Mssusa	Tanzania	1:00 PM
Mari Kobayashi	Japan	7:00 PM
Hervé-Adrien Metzger	France	11:00 AM
Chris Nyong	Nigeria	11:00 AM
Lynn Pamment	UK	10:00 AM
Renée Pichard	Canada	6:00 AM
Ajith Ratnayake	Sri Lanka	3:30 PM
Kamira Sanchez	Germany	11:00 AM
Bernhard Schatz	Austria	11:00 AM
Scott Showalter	USA	6:00 AM
Patricia Varela	Brazil	7:00 AM
Marc Wermuth	Switzerland	11:00 AM