

INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Virtual Meeting

December 2021

6 a.m. ET Daily Start Time ([see your local time zone here](#))

Connection Details: To Follow

AGENDA ITEM	ITEM	TIME
Tuesday, December 7		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	1	5 mins
Minutes September 2021 Meeting	1.1	
Minutes October 28 Virtual Check-In	1.2	
PROGRAM AND TECHNICAL DIRECTOR'S REPORT	2	15 mins
<i>Summary of work program issues</i>		
IMPROVEMENTS	3	45 mins
<i>Approval of final pronouncement</i>		
LEASES	4	115 mins
<i>Approval of IPSAS</i>		
Wednesday, December 8		6:00 a.m.
RETIREMENT BENEFIT PLANS	5	120 mins
<i>Approval of ED</i>		
CONCEPTUAL FRAMEWORK—LIMITED SCOPE UPDATE-NEXT STAGE	6	60 mins
<i>Approval of ED</i>		
Thursday, December 9		6:00 a.m.
NATURAL RESOURCES	7	180 mins
<i>Discussion of issues</i>		

Friday, December 10

6:00 a.m.

REVENUE AND TRANSFER EXPENSES

8

150 mins

Discussion of issues

SOCIAL EVENT

9

30 mins

Thank you and goodbye to departing members

Tuesday, December 14

6:00 a.m.

MID-PERIOD WORK PROGRAM CONSULTATION

10

60 mins

Initial review of responses

MEASUREMENT SUITE OF EDs

11

120 mins

Initial review of responses to ED 76, ED 77, ED 78, and ED 79

Wednesday, December 15

6:00 a.m.

APPROVAL OF PRONOUNCEMENTS / EXPOSURE DRAFTS

3,4,5,6

60 mins

Additional discussion time-if needed

PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM

2

30 mins

Summary and discussion of work program issues

CLOSED SESSION

B

90 mins

Sustainability reporting

APPROACH TO MEETING AND BOARD BUSINESS

C

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