IPSASB International Public Sector Accounting Standards Board®

277 Wellington Street West, Toronto, ON M5V 3H2
T + 1 (647) 826-3171 F +1 (416) 977-8585
www.ipsasb.org

INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Zurich, Switzerland
September 12–15, 2023

Physical Location:
Crown Plaza
Badenerstrasse 420
8040 Zurich
Meeting Room: Romeo

Virtual Option:
9 a.m. CET Daily Start Time (see your local time zone here)
Connection Details: To Follow

AGENDA ITEM	ITEM	TIME
Tuesday, September 12		
OPENING REMARKS, INTRODUCTIONS AND MINUTES	1	9:00-9:30
Welcome remarks from the Finance Minister of Zurich and the Head of Finance Administration	1.1	
Attendance List introductions and apologies	1.2	
Updated Members' Correspondence Distribution List	1.3	
Minutes from June 2023 meeting	1.4	
Minutes from July virtual check-in meeting	1.5	
EPSAS Update	1.6	
IPSAS-IFRS Alignment Dashboard	1.7	
IPSAS-ISS Alignment Dashboard	1.8	
Report on Activities/Communication Activities	1.9	
IMPLEMENTATION UPDATE *Presentation on the Implementation of IPSAS in the Canton of Zurich*	2	9:30-10:40
Break		*10:40-11:00*
PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM *Summary of work program progress*	3	11:00-11:15
RETIREMENT BENEFIT PLANS *Approval of IPSAS*	4	11:15-12:00
THE IPSASB'S NEXT STRATEGY AND WORK PROGRAM *Approval of Consultation Document*	5	12:00-12:30
Lunch		*12:30-1:30*
THE IPSASB'S NEXT STRATEGY AND WORK PROGRAM *Approval of Consultation Document*	5	1:30-2:30
OTHER LEASE-TYPE ARRANGEMENTS *Discussion of issues*	6	2:30-3:00

Break		*3:00-3:20*
OTHER LEASE-TYPE ARRANGEMENTS *Discussion of issues*	6	3:20-5:00

Wednesday, September 13

SUSTAINABILITY REPORTING–INTERNATIONAL SUSTAINABILITY STANDARDS BOARD UPDATE *External presentation*	11	9:00-10:00
MEASUREMENT–APPLICATION PHASE *Discussion of issues*	8	10:00-10:40
Break		*10:40-11:00*
MEASUREMENT–APPLICATION PHASE *Discussion of issues*	8	11:00-12:30
Lunch		*12:30-1:30*
DIFFERENTIAL REPORTING–APPLICATION MATERIAL *Discussion of issues*	9	1:30-3:00
Break		*3:00-3:20*
PRESENTATION OF FINANCIAL STATEMENTS *Approval of project brief / discussion of issues*	10	3:20-5:00

Thursday, September 14

IMPROVEMENTS TO IPSAS 2023 *Approval of exposure draft*	7	9:00-10:00
SUSTAINABILITY REPORTING–NEW ZEALAND EXTERNAL REPORTING BOARD UPDATE *External presentation*	12	10:00-10:45
Break		*10:45-11:00*
SUSTAINABILITY–CLIMATE-RELATED DISCLOSURES *Discussion of issues*	13	11:00-12:30
Lunch		*12:30-1:30*
NATURAL RESOURCES *Discussion of issues*	14	1:30-3:00
Break		*3:00-3:20*
TASK FORCE MEETINGS *Task force meeting time to advance projects*	-	3:20-5:00

Friday, September 15

APPROACH TO MEETINGS AND BOARD BUSINESS *Closed session*	-	8:00-8:40
Break before first open session		*8:40-9:00*
APPROVAL OF PRONOUNCEMENTS *Additional discussion time-if needed*	4,5	9:00-9:30
FIRST-TIME ADOPTION OF ACCRUAL BASIS IPSASs *Discussion of issues*	15	9:30-10:40
Break		*10:40-11:00*
NATURAL RESOURCES–IFRS 6 ALIGNMENT *Discussion of issues*	16	11:00-12:00
ADDRESS FROM SWISS FEDERAL FINANCE ADMINISTRATION *Closing Remarks*	-	12:00-12:15
Lunch		*12:15-1:30*
IMPLEMENTATION GROUP *Summary of work program process and issues emerging from meeting*	17	1:30-2:30
PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM *Summary of work program process and issues emerging from meeting*	3	2:30-3:00
WRAP UP AND ADJOURN		