

THE IPSASB'S 2024-2028 STRATEGY AND WORK PROGRAM CONSULTATION

IPSASB Meeting – September 2023

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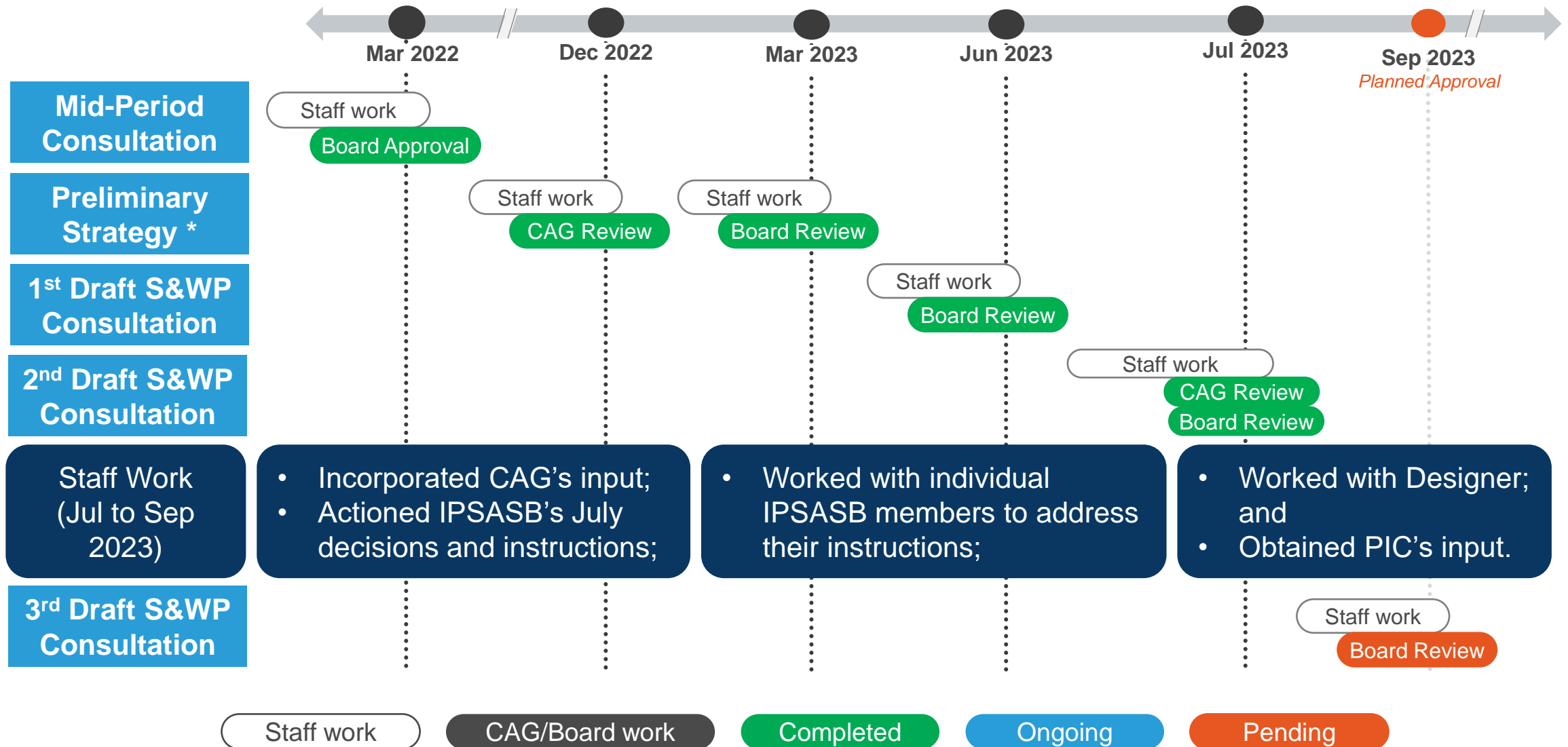




AGENDA

1. Overview
2. Subject Matters for Comment
3. Approval

Development of 2024-2028 Strategy & Work Program (S&WP)



Public Interest Committee

Comment

- Members welcomed the format of the strategy
- It is concise and to the point
- Members supported the emphasis on sustainability and that it should not be detrimental to the standards setting and maintenance activities
 - One member indicated they were ready to support the IPSASB on this agenda
- Members supported the move towards the maintenance of IPSAS, and saw this as an evolution of the standards to maintain relevance and support

Recommendation

- Not applicable

Public Interest Committee

Comment

- The SMCs were duplicated

Recommendation

- Format is consistent with all exposures

Specific Matters for Comment

Analysis

- Streamline the Subject Matters for Comment (SMC) to focus on the proposals of the 2024-2028 Strategy and Work Program Consultation; and
- Ensure the SMCs are aligned with the questions at the regional roundtables.

Recommendation

- Include four SMCs
 - Strategic Objective
 - Addition of maintenance activities;
 - Seek input on additional: financial reporting projects and IPSAS to be considered for PIRs; and
 - Seek input on additional sustainability reporting projects.

Approval of the 2024-2028 Strategy and Work Program Consultation

Analysis

- Due Process:
 - Regional Breakout Groups;
 - Consultative Advisory Group;
 - Public Interest Committee; and
 - Actioned IPSASB's instructions and decisions.
- 4-month exposure period consistent with previous strategy consultations.

Recommendation

- Approval of 2024-2028 Strategy and Work Program Consultation
- 4-month Comment Period

