

INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Brussels, Belgium
September 17–20, 2024

Location:

European Commission
Berlaymont Building
Rue de la Loi 200
1040 Belgium

Meeting Room: Robert Schuman

Virtual Option:

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

Connection Details: To Follow

| AGENDA ITEM | ITEM | TIME |
|---|------|-------------|
| Tuesday, September 17 | | |
| MEMBER BRIEFING <i>Closed session</i> | - | 9:00-9:45 |
| <i>Break</i> | | 9:45-10:00 |
| OPENING REMARKS, INTRODUCTIONS AND MINUTES | 1 | 10:00-10:30 |
| Welcome remarks from the European Commission | 1.1 | |
| Attendance List introductions and apologies | 1.2 | |
| Updated Members' Correspondence Distribution List | 1.3 | |
| Minutes from June 2024 meeting | 1.4 | |
| Minutes from the 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 | |
| PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM <i>Summary of work program progress</i> | 2 | 10:30-10:40 |
| <i>Break</i> | | 10:40-11:00 |
| STRATEGY AND WORK PROGRAM <i>Approval of Strategy and Work Program</i> | 3 | 11:00-11:45 |
| OTHER LEASE-TYPE ARRANGEMENTS <i>Review of Basis for Conclusions</i> | 4 | 11:45-12:30 |
| <i>Lunch</i> | | 12:30-1:30 |
| SUSTAINABILITY: CLIMATE-RELATED DISCLOSURES <i>Approval of ED</i> | 5 | 1:30-3:00 |
| <i>Break</i> | | 3:00-3:20 |

| | | |
|---|---|-----------|
| SUSTAINABILITY: CLIMATE-RELATED DISCLOSURES <i>Approval of ED</i> | 5 | 3:20-5:00 |
|---|---|-----------|

Wednesday, September 18

| | | |
|---|---|------------|
| NATURAL RESOURCES <i>Approval of ED</i> | 6 | 9:00-10:40 |
|---|---|------------|

| | | |
|--------------|--|--------------------|
| <i>Break</i> | | <i>10:40-11:00</i> |
|--------------|--|--------------------|

| | | |
|---|---|-------------|
| SUSTAINABILITY: CLIMATE-RELATED DISCLOSURES <i>Approval of ED</i> | 5 | 11:00-12:30 |
|---|---|-------------|

| | | |
|--------------|--|-------------------|
| <i>Lunch</i> | | <i>12:30-1:30</i> |
|--------------|--|-------------------|

| | | |
|---|---|-----------|
| SUSTAINABILITY: CLIMATE-RELATED DISCLOSURES <i>Approval of ED</i> | 5 | 1:30-3:00 |
|---|---|-----------|

| | | |
|---|--|------------------|
| <i>Break – 10th Anniversary of the IPSASB Conceptual Framework Celebration</i> | | <i>3:00-3:30</i> |
|---|--|------------------|

| | | |
|--|---|-----------|
| TASK FORCE MEETINGS <i>Task force meeting time to advance projects</i> | - | 3:30-5:00 |
|--|---|-----------|

Thursday, September 19

| | | |
|---|---|------------|
| NATURAL RESOURCES – IFRS 6 AND IFRIC 20 ALIGNMENT <i>Discussion of issues</i> | 7 | 9:00-10:40 |
|---|---|------------|

| | | |
|--------------|--|--------------------|
| <i>Break</i> | | <i>10:40-11:00</i> |
|--------------|--|--------------------|

| | | |
|---|---|-------------|
| IFRIC ALIGNMENT – NARROW SCOPE AMENDMENTS <i>Discussion of issues</i> | 8 | 11:00-12:30 |
|---|---|-------------|

| | | |
|--------------|--|-------------------|
| <i>Lunch</i> | | <i>12:30-1:30</i> |
|--------------|--|-------------------|

| | | |
|--|---|-----------|
| PRESENTATION OF FINANCIAL STATEMENTS <i>Discussion of issues</i> | 9 | 1:30-3:00 |
|--|---|-----------|

| | | |
|--------------|--|------------------|
| <i>Break</i> | | <i>3:00-3:20</i> |
|--------------|--|------------------|

| | | |
|--|---|-----------|
| TASK FORCE MEETINGS <i>Task force meeting time to advance projects</i> | - | 3:20-5:00 |
|--|---|-----------|

Friday, September 20

APPROVAL OF PRONOUNCEMENTS

3, 5, 6

9:00-10:40

Additional discussion time-if needed

Break

10:40-11:00

POST IMPLEMENTATION REVIEWS

10

11:00-12:30

Approach to Implementation of the 2024-2028 Strategy decision

Lunch

12:30-1:30

PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM

2

1:30-2:00

Summary of work program process and issues emerging from meeting

APPROACH TO MEETINGS AND BOARD BUSINESS

-

2:00-3:00

Closed session

WRAP UP AND ADJOURN