



International Public
Sector Accounting
Standards Board®

AGENDA ITEM 5

MAINTENANCE ACTIVITIES

IPSASB CAG Meeting – December 2024

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Riyadh, Saudi Arabia



Maintenance Activities

Post-Implementation Reviews

- Objective of PIR:
 - To assess whether the effects of applying the IPSAS Standards and IPSASB SRS Standards are as intended when they were developed
- Full operating procedures can be found in Agenda Item 5.2
- Proposals for CAG involvement:
 - Selection/prioritization of standard(s) and the timing of review
 - Identification of specific matters to be examined when developing RFI
 - Analysis of RFI responses, including determination of whether action is required and prioritization of identified matters

Questions

- Are the proposed operating procedures consistent with the PIR's strategic objectives?
- Do CAG members have any other advice on the implementation of PIRs?

Maintenance Activities

IPSASB Application Panel

- Purpose of IAP:
 - Assist in fostering consistent application of IPSASB Standards by considering application questions or issues
 - Assist the IPSASB in identifying areas in which changes to existing guidance, or additional guidance, may be required
- Full operating procedures can be found in Agenda Item 5.3
- Proposals for CAG involvement:
 - Identification of application issues

Questions

- Are the proposed operating procedures consistent with the IAP's strategic objectives?
- Do CAG members have any other advice on the implementation of the IAP?

