



IPSASB

International Public
Sector Accounting
Standards Board®

AGENDA ITEM 3

WORK PROGRAM CONSULTATION

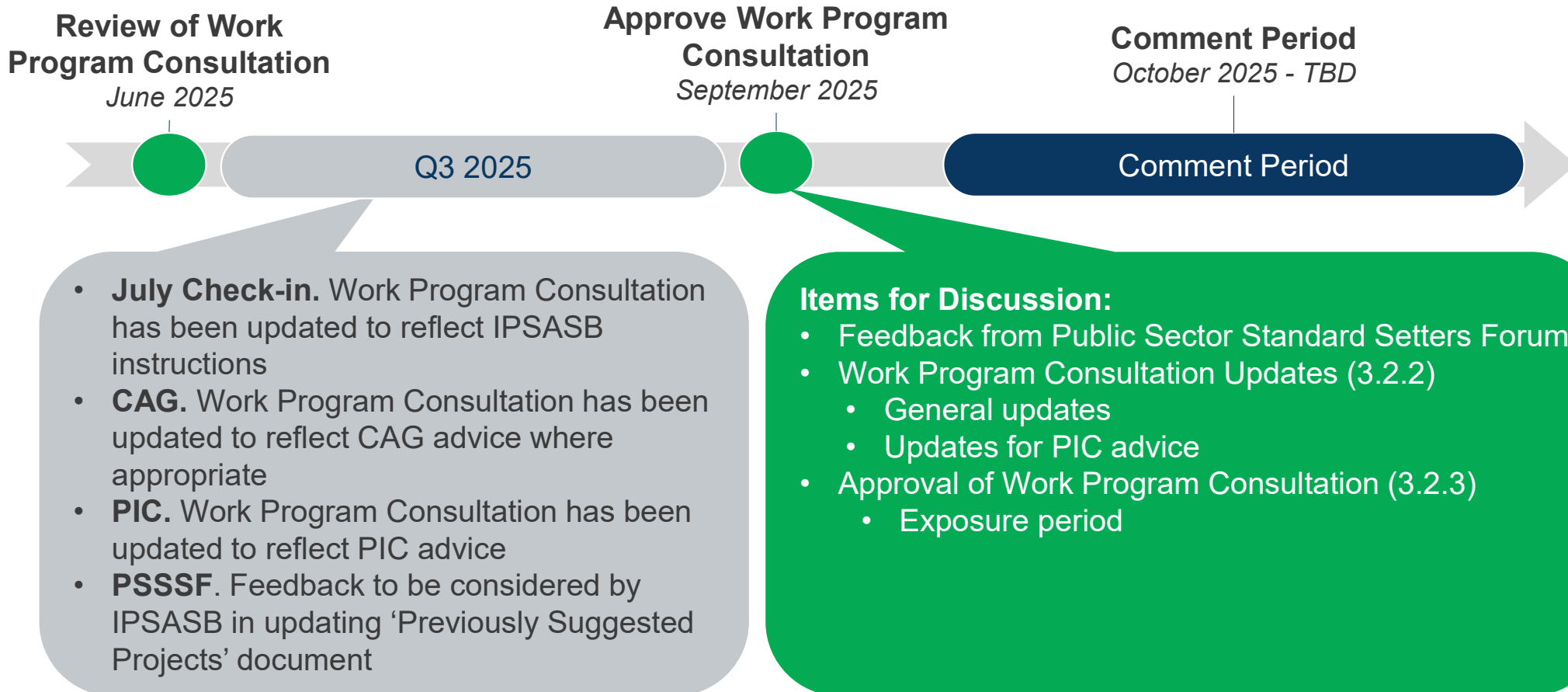
IPSASB Meeting – September 2025

Dave Warren, Deputy Director

Lisbon, Portugal

Agenda Item 3.2.1

Review of Responses to Exposure Draft (ED) 93



Updates to [draft] Work Program Consultation

Analysis

- **General updates** to address instructions from IPSASB July Check-in:
 - Update Work Program Diagram;
 - Update Program and Technical Director Section;
 - Update Introductory Paragraph;
 - Removal of IPSAS 18 project; and
 - *Editorial changes*.
- **Updates for PIC advice:**
 - Previously Suggested Projects document is no longer and Appendix; and
 - Robust consultation plan.

Recommendation

- Agree to the updates proposed by IPSASB Staff

Approval of [draft] Work Program Consultation

Analysis

- Due process has been applied in developing the Work Program Consultation; and
- 180-day exposure reflects Board constraints in Q1 2026.

Recommendation

- **Approve** Work Program Consultation; and
- **Expose** for 180 days

