

INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

New York, USA

December 2–5, 2025

Location:

IFAC Office

529 Fifth Avenue, 5th Floor

Virtual Option:

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

Connection Details: To Follow

AGENDA ITEM	ITEM	TIME
Tuesday, December 2		
MEMBER BRIEFING <i>Closed session</i>	-	9:00-10:15
<i>Break</i>		10:15-10:30
OPENING REMARKS, INTRODUCTIONS AND MINUTES	1	10:30-11:00
Attendance List introductions and apologies	1.1	
Updated Members' Correspondence Distribution List	1.2	
Minutes from September 2025 meeting	1.3	
Minutes from October 2025 virtual check-in meeting	1.4	
CAG Update	1.5	
EPSAS Update	1.6	
IPSAS Standards-IFRS Alignment Dashboard	1.7	
IPSAS Standards-GFSM 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	11:00-11:10
<i>Break</i>		11:10-11:30
NATURAL RESOURCES <i>Approval of IPSAS Standard</i>	3	11:30-12:30
<i>Lunch</i>		12:30-1:30
NATURAL RESOURCES <i>Approval of IPSAS Standard</i>	3	1:30-2:00
SUSTAINABILITY: CLIMATE-RELATED DISCLOSURES <i>Approval of IPSASB SRS Standard</i>	4	2:00-3:00

<i>Break</i>		<i>3:00-3:30</i>
SUSTAINABILITY: CLIMATE-RELATED DISCLOSURES <i>Approval of IPSASB SRS Standard</i>	4	3:30-5:00

Wednesday, December 3

STRENGTHENING LINKAGES BETWEEN IPSAS STANDARDS AND GFSM <i>Approval of exposure draft</i>	5	9:00-10:30
<i>Break</i>		<i>10:30-11:00</i>
PRESENTATION OF FINANCIAL STATEMENTS <i>Discussion of issues</i>	6	11:00-12:30
<i>Lunch</i>		<i>12:30-1:30</i>
PRESENTATION OF FINANCIAL STATEMENTS <i>Discussion of issues</i>	6	1:30-3:00
<i>Break</i>		<i>3:00-3:30</i>
MAKING MATERIALITY JUDGEMENTS <i>Discussion of issues</i>	7	3:30-5:00

Thursday, December 4

KEEPING PACE WITH THE EXPANDING ROLE OF THE CFO <i>External Presentation - IESBA</i>	8	9:00-10:30
<i>Break</i>		<i>10:30-11:00</i>
MEASUREMENT – APPLICATION PHASE: COV IN IPSAS 31 <i>Discussion of issues</i>	9	11:00-12:30
<i>Lunch</i>		<i>12:30-1:30</i>
IMPROVEMENTS TO IPSAS STANDARDS <i>Discussion of annual improvements and narrow-scope amendments</i>	10	1:30-2:30
FAREWELL TO DEPARTING MEMBERS <i>In person session for departing members</i>	-	2:30-3:00
<i>Break</i>		<i>3:00-3:30</i>
FAREWELL TO DEPARTING IPSASB CHAIR <i>In person session for departing chair</i>	-	3:30-4:00
MEMBER/STAFF COLLABORATIVE TIME <i>Discussion time for specific issues, task forces and working groups</i>	-	4:00-5:00

Friday, December 5

APPROVAL OF PRONOUNCEMENTS

3, 4, 5

9:00-10:00

Additional discussion time

IPSASB APPLICATION GROUP

11

10:00-10:30

Discussion of application issues

Break

10:30-11:00

ACADEMIC ADVISORY GROUP UPDATE

12

11:00-11:45

Discussion of 2026 IPSASB Research Forum

PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM

2

11:45-12:30

Summary of work program process and issues emerging from meeting

IPSASB 2026 FORWARD LOOK

13

12:30-1:00

Discussion of 2026 and beyond

WRAP UP AND ADJOURN

Lunch

1:00-2:00