

## IPSASB CONSULTATIVE ADVISORY GROUP

New York, USA

December 1, 2025

### Virtual:

8 a.m. EST Start Time ([see your local time zone here](#))

Connection Details: To Follow

### Physical option:

IFAC Office, Green Room  
529 Fifth Avenue, 5th Floor

AGENDA ITEM	ITEM	TIME
<b>Monday, December 1</b>		
<b>OPENING REMARKS, INTRODUCTIONS</b>	1	8:00–8:15
Attendance List and Apologies	1.1	
Updated Members' Correspondence Distribution List	1.2	
Review and Approval of June 2025 CAG Minutes	1.3	
<b>IPSASB PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON THE WORK PROGRAM / CAG REPORT BACK</b>	2	8:15–8:30
<i>Summary of IPSASB work program issues</i>		
<b>IMPLEMENTATION SESSION</b>	3	8:30–9:30
<i>Presentation and Discussion – Adoption of Accrual-based IPSAS Financial Reporting in the African Region</i>		
<b>STRENGTHENING LINKAGES BETWEEN IPSAS STANDARDS AND THE GFSM</b>	4	9:30–10:30
<i>Discussion of issues – CAG advice</i>		
<i>Break</i>		10:30–10:50
<b>HELPING PRACTICAL APPLICATION OF MATERIALITY IN THE PUBLIC SECTOR</b>	5	10:50–12:00
<i>Discussion of issues – CAG advice</i>		
<b>CLOSING REMARKS AND PRIVATE SESSION</b>	6	12:00–12:30
<i>Discussion of CAG meeting and feedback – Administrative Items</i>		