

INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Toronto, Canada

March 10-13, 2026

Location:

Ontario Bar Association Conference Centre

20 Toronto Street, 2nd Floor

Virtual Option:

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

Connection Details: To Follow

AGENDA ITEM	ITEM	TIME
Tuesday, March 10		
MEMBER BRIEFING <i>Closed session</i>	-	9:00-9:45
<i>Break</i>		9:45-10:00
OPENING REMARKS, INTRODUCTIONS AND MINUTES	1	10:00-10:15
<i>Attendance List introductions and apologies</i>	1.1	
<i>Updated Members' Correspondence Distribution List</i>	1.2	
<i>Minutes from December 2025 meeting</i>	1.3	
<i>Report on Activities/Communication Activities</i>	1.4	
<i>EPSAS Update</i>	1.5	
PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM <i>Summary of work program progress</i>	2	10:15-10:30
PIC GOVERNANCE UPDATE <i>Presentation from the PIC</i>	3	10:30-11:00
<i>Break</i>		11:00-11:30
PRESENTATION OF FINANCIAL STATEMENTS <i>Approval of consultation paper</i>	4	11:30-12:30
<i>Lunch</i>		12:30-1:30
IMPROVEMENTS TO IPSAS ACCOUNTING STANDARDS <i>Approval of exposure drafts</i>	5	1:30-2:00
MAKING MATERIALITY JUDGMENTS <i>Approval of exposure draft</i>	6	2:00-3:00
<i>Break</i>		3:00-3:30
BOARD ADMINISTRATION PLANNING TIME <i>Closed session</i>	-	3:30-5:00

Wednesday, March 11

CLIMATE-RELATED DISCLOSURES – PHASE 2: PUBLIC POLICY PROGRAMS <i>Discussion of issues</i>	7	9:00-10:30
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<i>Break</i>		10:30-11:00
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CLIMATE-RELATED DISCLOSURES – PHASE 2: PUBLIC POLICY PROGRAMS <i>Discussion of issues</i>	7	11:00-12:30
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<i>Lunch</i>		12:30-1:30
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MEASUREMENT – APPLICATION PHASE: COV IN IPSAS 31 <i>Discussion of issues</i>	8	1:30-3:00
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<i>Break</i>		3:00-3:30
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IPSASB RESEARCH FORUM <i>Breakout group discussions of research topics for 2027 IPSASB Research Forum</i>	9	3:30-5:00
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Thursday, March 12

EMERGING ISSUES <i>External presentation – Artificial Intelligence in the Public Sector</i>	10	9:00-10:30
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<i>Break</i>		10:30-11:00
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POST IMPLEMENTATION REVIEWS <i>Discussion of issues</i>	11	11:00-12:30
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<i>Lunch</i>		12:30-1:30
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CLIMATE-RELATED DISCLOSURES: IMPLEMENTATION PHASE <i>Presentation on the remaining phases of project</i>	12	1:30-2:30
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IPSASB APPLICATION GROUP <i>Discussion of application issues</i>	13	2:30-3:00
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<i>Break</i>		3:00-3:30
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MEMBER/STAFF COLLABORATIVE TIME <i>Discussion time for specific issues, TF, and working groups</i>	-	3:30-5:00
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Friday, March 13

IPSASB RESEARCH FORUM

9

9:00-10:00

*Debrief of breakout group discussions of research topics for 2027
IPSASB Research Forum*

APPROVAL OF PRONOUNCEMENTS

4, 5, 6

10:00-10:30

Additional discussion time

Break

10:30-11:00

PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM

2

11:00-11:30

Summary of work program process and issues emerging from meeting

APPROACH TO MEETINGS AND BOARD BUSINESS

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11:30-12:30

Closed session

WRAP UP AND ADJOURN

Lunch

12:30-1:30