IPSASB International Public Sector Accounting Standards Board®

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AGENDA ITEM 6

WORK PROGRAM CONSULTATION

IPSASB Meeting – June 2026

Sayja Barton, Principal

WASHINGTON D.C., USA

Report Back

Breakout Group Discussion

Report Back – Breakout Groups

Overall Feedback

- A lot of consistency amongst the three breakout groups
- Key priorities:
  - Climate-related and Other Uncertainties in the Financial Statements - public sector specific examples
  - Provisions – Targeted Improvements - start when IASB project complete
  - Intangible Assets - be ready to start when IASB project complete / close to completion
  - Slow down development of new Standards (provide a stable platform), complete current projects and focus on implementation support

Question

- Is that a fair summary of what your group agreed were the priorities for financial reporting projects?

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