

**Meeting:** International Public Sector Accounting  
Standards Board

**Meeting Date:** September 15-17, 2026

## Agenda Item 10

### INITIATIVES SUPPORTING IMPLEMENTATION

|                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                        |
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| <b>Project summary</b>                                                    | <p>The objective of the IPSASB's initiatives supporting implementation is to:</p> <ul style="list-style-type: none"> <li>• Build a community of experts to share best practices with the IPSASB and between the community;</li> <li>• Raise awareness of the IPSASB's Standards and the benefits of their adoption and implementation;</li> <li>• Support consistent application of IPSASB Standards;</li> <li>• Reduce the time and cost for a jurisdiction to adopt and apply IPSASB Standards; and</li> <li>• Identify projects, where new or additional guidance is needed, to be added to the work program to promote clarity and better understanding of the IPSAS Standards.</li> </ul> |                        |
| <b>Meeting objectives</b>                                                 | <p>The objective of this agenda item is to consider the potential impact of IPSASB's initiatives supporting implementation on the future IPSASB work program. Specifically:</p> <ul style="list-style-type: none"> <li>• Consider the implementation issues presented during the Q3 2026 FRIF; and</li> <li>• Consider IAG's recommendations regarding the queries submitted by constituents.</li> </ul>                                                                                                                                                                                                                                                                                       |                        |
| <b>Project staff leads</b>                                                | <ul style="list-style-type: none"> <li>• Celine Chan, Principal (IPSASB Explains)</li> <li>• Edwin Ng, Principal (IAG, FRIF, PIR)</li> <li>• Karen Leung, Senior Manager (SIF)</li> <li>• Emma Tran, Manager (FRIF, AAG)</li> <li>• Dave Warren, Director (Overall Initiatives Supporting Implementation)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                           |                        |
|                                                                           | <b>Topic</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Agenda Item</b>     |
| <b>Essential Documents</b><br>(Required Reading)                          | <a href="#">Initiatives Supporting Implementation – Overview</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <a href="#">10.A.1</a> |
| <b>Supporting Documents</b><br>(Posted separately on the meeting webpage) | <a href="#">Summary of Q3 2026 FRIF Meeting</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <a href="#">10.B.1</a> |
| <b>Background Information</b>                                             | <p>The IAG's Operating Procedures can be found on the IAG's <a href="#">Issue Submission Website</a>. The analyses completed by the IAG and discussed</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                        |

Prepared by: IPSASB Staff (August 2026)

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| (Available on the project webpage) | with the IPSASB can also be found in a searchable table on the group's <a href="#">website</a> . |
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### Initiatives Supporting Implementation – Overview

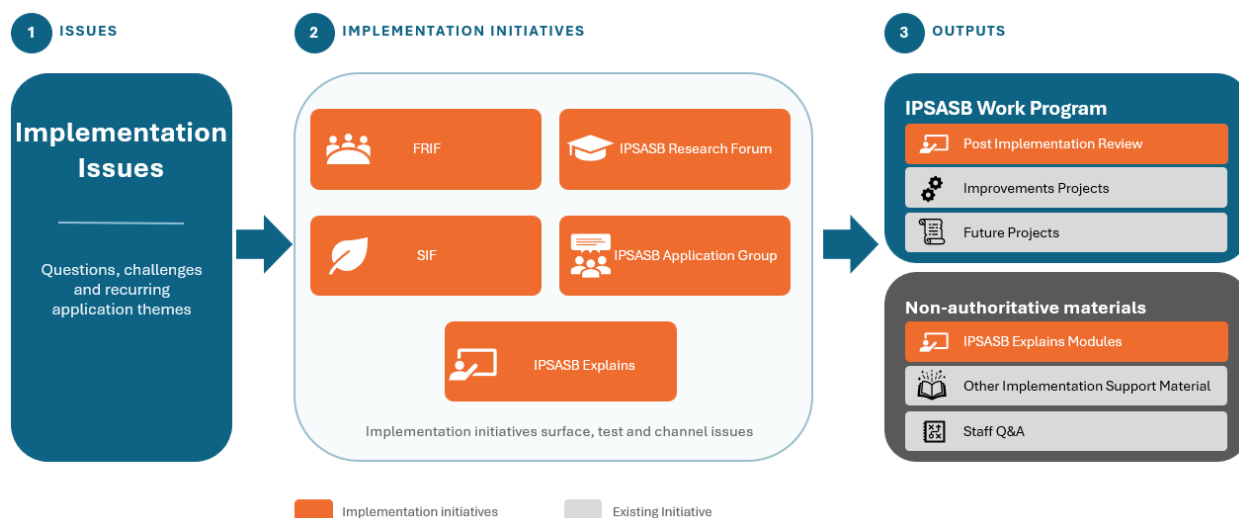
#### Purpose

1. To receive an update on the potential impact of IPSASB's Initiatives Supporting Implementation delivered throughout the quarter on the Board's future work program.

#### Context

2. As part of the 2024-2028 Strategy and Work Program and responding to stakeholder feedback during the Work Program Consultation, the IPSASB rebalanced its resources to better support the implementation of IPSAS Accounting Standards and IPSASB SRS Standards (collectively, IPSASB Standards).
3. The IPSASB's ambition to better support stakeholders to adopt and apply IPSASB Standards has resulted in several staff led initiatives supporting implementation. A significant amount of work related to these initiatives occurs between IPSASB meetings and consumes a substantial amount of staff resources. The output from these initiatives can inform, initiate and drive activities on the IPSASB Work Program.

Figure 1: Interoperability of Initiatives Supporting Implementation (September 2026)



4. This update summarizes the key activities for each of the following initiatives, highlighting outcomes that may impact the IPSASB's Work Program:
  - (a) Implementation Forums:
    - (i) Financial Reporting Implementation Forum;
    - (ii) Sustainability Implementation Forum;
  - (b) IPSASB Explains;
  - (c) IPSASB Application Group;
  - (d) IPSASB Research Forum; and
  - (e) Post Implementation Reviews.

## Initiatives Supporting Implementation

### Financial Reporting Implementation Forum (FRIF)

Meeting Date: July 28, 2026

In response to feedback from the Work Program Consultation, survey responses from the May 2026 FRIF, and instructions from the June 2026 IPSASB meeting, the July 2026 FRIF meeting focused on sharing experiences and challenges related to consolidation and the application of control in the public sector.

This meeting was designed to help inform the IPSASB in determining whether a post implementation review on IPSAS 35, *Consolidated Financial Statements*, and the application of control in public sector consolidations, is needed.

Across the two meeting sessions, many implementation leaders shared their experiences, challenges, and ways forward in applying the concept of control in the context of consolidation in the public sector. This was informative as practical implementation challenges are now better understood, and a common theme emerged that additional guidance on how to apply the control principle in the public sector consolidations is necessary, but not a change in the concept of control.

Details on the FRIF's Q3 2026 activities are included in [Agenda Item 10.B.1](#).

Additional FRIF meetings will be dedicated to developing a better understanding of, and collecting more practical implementation issues related to, the application of control.

#### Impact on Work Program

In response to the work program consultation, members are expected to decide in [Agenda Item 4](#) whether a post implementation review of IPSAS 35 should proceed.

### Sustainability Implementation Forum (SIF)

Meeting Date: August 18, 2026

The August 2026 SIF meeting asked implementation leaders to share their experience as it relates to:

- Primary responsibility for a public policy with climate-related outcomes (see Agenda Item 8.A.5);
- Financial implications of a public policy on others (see Agenda Item 8.A.5); and
- Frequency at which climate-related metrics are measured (Agenda Item 8.A.3).

Advice from the SIF is summarized and shared with the Board to inform its discussions in the September 2026 meeting.

#### Impact on Work Program

No immediate impact.

Feedback from the August SIF meeting has provided good information for members to consider in September.

### IPSASB Explains

In Q3 2026, IPSASB Staff began developing implementation support material for IPSASB Explains. Specifically, IPSASB Explains is planned to be available to learners through different delivery methods, including:

- **In-Person Workshops.** Interactive and engaging deep dive of IPSASB Standards;
- **On demand eLearning.** Flexible learning for independent study; and
- **IPSASB Explains Manual.** A comprehensive, plain language implementation support publication.

The IPSASB Explains initiative will include modules that address:

- Understanding of concepts;
- Practical application of the concepts; and
- Value and use of information.

Resources have focused on developing a pilot module for IPSAS 51, *Tangible Natural Resources held for Conservation*, which will act as a template for other IPSASB pronouncements. In Q4 2026, IPSASB Staff will also begin developing a pilot module for IPSASB SRS 1, *Climate-related Disclosures* (including guidance on applying Materiality).

#### Impact on Work Program

No immediate impact.

This initiative supports the development of non-authoritative education material. No additions to the Work Program are expected to occur because of this initiative in 2026.

### IPSASB Application Group (IAG)

The IAG discussed three submissions during Q3 2026.

See [Agenda Item 10](#) for the IAG's Q3 2026 submissions analysis.

#### Impact on Work Program

Decision required in [Agenda Item 10](#) to decide whether sufficient guidance exists in the IPSAS Standards as it relates to the issues submitted to the IAG.

### IPSASB Research Forum

During Q3 2026, the Academic Advisory Group (AAG) published its call for papers to be for research to be presented at the 2027 IPSASB Research Forum. The call for papers was informed by input provided by the IPSASB at its March 2026 meeting in Toronto.

#### Impact on Work Program

No immediate impact.

This initiative supports the research of topics of interest expected to be on the IPSASB's future work program. No additions to the Work Program are expected to occur because of this initiative in 2026.

**Post Implementation Reviews (PIR)**

Responses to the Work Program Consultation, see [Agenda Item 4](#), and feedback from FRIF meetings suggest practical challenges exist in applying control in the context of consolidation in the public sector. Generally, respondents and feedback have indicated 'control' is an appropriate concept to apply in determining consolidation, but more guidance on its application in public sector contexts is necessary.

The IPSASB will decide in [Agenda Item 4](#) whether to add a PIR on consolidation to its work program.

**Impact on Work Program**

No immediate impact.

The feedback received in response to a PIR can result in a standard setting project on the IPSASB's future work program. With no PIRs currently in development, no additions to the Work Program are expected to occur because of this initiative in 2026.