

Meeting: International Public Sector Accounting
Standards Board

Meeting Date: September 15-17, 2026

Agenda Item 4

WORK PROGRAM CONSULTATION

Project summary	The project objective is to perform a limited-scope public consultation during 2025 on projects to add to the IPSASB's future Work Program.	
Meeting objective	Approve which financial reporting projects, post-implementation reviews and sustainability reporting projects to add to the Work Program.	
Project staff lead	Sayja Barton, Principal	
	Topic	Agenda Item
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Background Information (Available on the project webpage)	Decisions and Instructions up to previous IPSASB Meeting	
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Prepared by: Sayja Barton (August 2026)

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Overview of Resources**Purpose**

1. To provide an overview of the resources available to take on new financial reporting projects, post implementation reviews and sustainability reporting projects.

Context

2. In June 2026 the IPSASB analyzed responses to its [Work Program Consultation](#) (WPC or Consultation). The Board discussed financial reporting, post implementation reviews (PIR) and sustainability reporting priorities highlighted by respondents that should be added to the Work Program.
3. The IPSASB instructed staff to take away the feedback from the June IPSASB meeting and, in the context of resource availability, develop recommendations on which financial reporting projects, PIRs and sustainability reporting projects the IPSASB should add to its Work Program.

Analysis

4. As was outlined in the Consultation, the Board can undertake up to the equivalent of two major projects (this did not include PIRs as there are separate resources allocated). This is consistent with the September Work Program where it is expected the following resources are available:
 - (a) **One financial reporting resource** will become available as multiple limited scope financial reporting projects conclude (expected timing – in Q4 2026/Q1 2027);
 - (b) **One PIR resource** is available (Q4 2026); and
 - (c) **One sustainability reporting resource** will become available as the Climate-related Disclosures: Public Policy Outcomes project concludes (expected timing – in H2 2027).
5. The following agenda items outline staff's recommendations on how available resources should be allocated in response to stakeholders' priorities:
 - (a) Financial reporting projects (see [Agenda Item 4.A.2](#));
 - (b) PIRs (see [Agenda Item 4.A.3](#)); and
 - (c) Sustainability reporting projects (see [Agenda Item 4.A.4](#)).

Recommendation

6. For information purposes. No decision required.

Financial Reporting Projects to add to the Work Program

Decision Required

1. The IPSASB is required to decide whether they agree the following financial reporting initiatives should be added to the Work Program as resources become available:
 - (a) Disclosures about Uncertainties in the Financial Statements;
 - (b) Provisions – Targeted Improvements;
 - (c) Intangible Assets; and
 - (d) Enhance Focus on Maintenance & Implementation Support.

Context

2. SMC 1 of the Consultation asked respondents which financial reporting projects the IPSASB should prioritize.
3. While there was diversity in the financial reporting projects recommended by respondents, staff's analysis noted there were five key themes that emerged from the responses to SMC 1:
 - (a) Theme 1: Intangible Assets;
 - (b) Theme 2: Provisions – Targeted Improvements;
 - (c) Theme 3: Disclosures about Uncertainties in the Financial Statements;¹
 - (d) Theme 4: Disclosure of Tax Expenditures; and
 - (e) Theme 5: Enhance Focus on Maintenance & Implementation Support.
4. During the June 2026 IPSASB meeting, IPSASB Members, Technical Advisors and Observers discussed in breakout groups which financial reporting project(s) should be prioritized and added to the Work Program when resources become available.
5. During the debrief of the breakout groups, the IPSASB identified the following as the key priorities:
 - (a) Disclosures about Uncertainties in the Financial Statements;
 - (b) Provisions – Targeted Improvements;
 - (c) Intangible Assets; and
 - (d) Enhance Focus on Maintenance & Implementation Support.

¹ Note that this project was originally referred to as "Climate-related and Other Uncertainties in the Financial Statements" in the IPSASB's Work Program Consultation and that was the original name of the IASB's project on this topic. However, the IASB issued the final amendments for this project in November 2025 (after the IPSASB's Work Program Consultation was published), and at that time they renamed the project "Disclosures about Uncertainties in the Financial Statements". The examples added by the IASB focused on climate-related uncertainties. However, the principles and requirements illustrated using climate-related fact patterns apply equally to other types of uncertainties, hence the name change by the IASB. The name of this project in this Agenda Item has been updated to be consistent with the name of the related IASB project.

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6. During the debrief of the breakout groups, the IPSASB did not identify a project on Disclosure of Tax Expenditures as a key priority at this time, given resource constraints and the feedback from respondents to slow down the development of new major financial reporting projects and focus on maintenance and implementation support instead.
7. The IPSASB instructed staff to consider the resource availability, along with the feedback provided during the breakout group sessions, in developing a recommendation on which financial reporting project(s) the IPSASB should add to its Work Program.

Analysis

8. As was outlined in [Agenda Item 4.A.1](#), the Board has one financial reporting resource available. However, as noted in the analysis below, the timing of the following financial reporting priorities can be staggered, which would allow the IPSASB to undertake more than one initiative.
9. As a result, based on the breakout group feedback and discussions at the June 2026 IPSASB meeting, staff believe the Board should add the following financial reporting initiatives to the Work Program in stages as illustrated in the diagram below and explained more fully in the next section of this analysis:
 - (a) Disclosures about Uncertainties in the Financial Statements
 - (b) Provisions – Targeted Improvements
 - (c) Intangible Assets
 - (d) Enhance Focus on Maintenance & Implementation Support
10. *Tentative illustration of staggered timing of financial reporting initiatives*

2026	2027	...
Disclosures about Uncertainties in the FS		
	Provisions - Targeted Improvements	
		Intangibles*
Enhance Focus on Maintenance & Implementation Support		

*Exact timing of start of full intangibles project is dependent on progress of related IASB project

11. A summary of each of these projects and respondents' views is included in [Agenda Item 4.B.2](#). Further details on respondents' feedback and an analysis of these items under the IPSASB's project prioritization criteria are included in [Agenda Item 6.A.4](#) of the June 2026 IPSASB meeting papers.

Projects Staff Recommend Taking On

Disclosures about Uncertainties in the Financial Statements

12. Respondents prioritized this project based on the usefulness of the guidance developed by the IASB in illustrating how uncertainties in financial statements should be disclosed. Since the guidance developed by the IASB is related to IPSAS Accounting Standards aligned with IFRS, respondents encouraged the IPSASB to add this project to the work program.
13. In June 2026, staff proposed the guidance developed by the IASB in its November 2025 'Disclosures about Uncertainties in the Financial Statements' pronouncement be included in the next iteration of

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Improvements to IPSAS Accounting Standards. The IPSASB agreed, however as part of the meeting discussions, the importance of including public sector examples was highlighted. The IPSASB concluded additional examples were beneficial to stakeholders, which echoed respondents' requests in the Consultation feedback, and should be included should resources be available.

14. Since IPSASB staff have already completed work on the aligned guidance, supplementing that material with public sector specific examples is a continuation of that work and can be started immediately, with the expectation to include the public sector examples as part of the approval of the Improvements to IPSAS Accounting Standards exposure draft in March 2027 (see [Agenda Item 7.A.7](#) for details).

Provisions – Targeted Improvements

15. Respondents supported the IPSASB undertaking a financial reporting project to align the guidance in IPSAS 19, *Provisions, Contingent Liabilities and Contingent Assets*, with the outcomes of the IASB's targeted improvement project focused on provisions for IAS 37 *Provisions, Contingent Liabilities and Contingent Assets*. The IASB's project intends to clarify how entities assess when to record provisions and how to measure them. Since IPSAS 19 is based on IAS 37, the amendments from the IASB's project would be relevant for IPSAS Accounting Standards and all public sector entities with provisions.
16. Respondents to the Consultation strongly supported maintaining alignment with IFRS where transactions are the same. However, they encouraged the IPSASB to consider public sector specific matters in this project so that the guidance reflects the unique nature of public sector activities and reporting objectives.
17. Additionally, there is close connectivity between the previously discussed 'disclosures about uncertainties in the financial statements' project and this provisions project, which would further support adding the provisions project to the Work Program. This connectivity would be considered as the two projects are carried out so that issues can be dealt with consistently.
18. The IASB is in the process of wrapping up its provisions-targeted improvements project and based on current estimates expects to issue the final amendments in H1 2027.² As a result, it is expected the IPSASB would be able to begin a project leveraging the IASB's work and considering the public sector implications in H2 2027.

Intangible Assets

19. Revisiting the guidance in IPSAS 31, *Intangible Assets*, was a top priority for respondents to the Consultation. Respondents noted the types of digital arrangements that exist in 2026 have evolved significantly compared with when the standard was written. For example, cloud computing, artificial intelligence, and software as a service, were not contemplated when the principles were developed.
20. Respondents also noted the IASB has initiated a project to review the principles in IAS 38 *Intangible Assets*, and maintaining alignment with the IASB standard for transactions that are the same in the public sector should be prioritized.

² [IFRS - Provisions—Targeted Improvements](#)

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21. Even before reviewing responses to its Consultation, the IPSASB was aware this was an issue. In previous years the IPSASB had engaged its Academic Advisory Group to curate research on the issue, which was performed and discussed by the IPSASB. In June, breakout groups echoed the comments of respondents, also noting that because most respondents continued to prioritize alignment with IAS 38, it is challenging to begin project work until the related IASB project is substantially complete. Some breakout groups encouraged staff to consider whether resources could be dedicated to working with, or alongside, the IASB.
22. Considering the IASB is in the early phases of its project on intangibles, and the final outputs of this project are not yet clear, IPSASB staff considered several alternatives:
 - (a) **Beginning an intangibles project.** The IPSASB does not begin alignment projects until the related IASB project is complete because there is too much uncertainty in the deliverables of the IASB project. With even the scope of the project still being determined, allocating IPSASB staff to begin any project work on accounting for 'new' intangibles would be an inefficient use of resources. At this point, the IPSASB cannot efficiently undertake a full comprehensive project on intangible assets.
 - (b) **Working with the IASB.** Some breakout groups encouraged staff to consider whether resources could be dedicated to working with, or alongside, the IASB. However, as the IASB is focused on the information needs of its stakeholders, namely investors, and is not focused on also addressing public sector specific needs in their work, this is not feasible. Additionally, as outlined in (a) above, there is too much uncertainty in the deliverables of the IASB's project, as even the project scope is still being determined and has changed since the IASB's initial research began. Given the other projects staff are proposing the IPSASB add to its work program, allocating IPSASB staff resources to this project to develop public sector specific papers following alongside the IASB's papers on a quarterly basis would take resources away from advancing other stakeholder priorities. While staff resources are not available, should an IPSASB Member see this as a priority, this Member could observe the IASB's work and plenary time could be set aside for the Member to provide updates to the Board. If a Member(s) is interested, please contact the Program and Technical Director.
 - (c) **Monitor the IASB progress while also gaining an understanding of public sector issues.** While the IPSASB does not have the resources to begin a full intangibles project in an efficient way at present, the IPSASB should still be engaged in this space. Staff recommend that the IPSASB approach this project in the following way:
 - (i) **Monitor the progress** of the IASB's project and when the project has reached key milestones, such as the issuance of a Consultation Paper, an Exposure Draft, etc., staff (or a member of the IASB staff if available) would provide the Board with an overview of the proposals and their implications for the public sector.
 - (ii) **Gain an understanding of public sector issues:**
 - a. Staff use the Financial Reporting Implementation Forum (FRIF) and the IPSASB Application Group (IAG) to obtain a better understanding of the issues stakeholders are currently encountering with the existing guidance in IPSAS 31 and new types of intangible items in the public sector.

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- b. Staff would also explore what other standard setters, including National standard setters, are doing in terms of research on new types of intangible arrangements; and
 - c. Use some Emerging Issues sessions at future IPSASB meetings to provide insights and education to the Board on new types of intangible arrangements in the public sector and the challenges in accounting for these transactions/arrangements.
- (iii) **Once the IASB's project is complete and a decision on the proposed amendments has been made.** The IPSASB will allocate more resources towards this project and:
- a. Review the IASB's final findings/proposals, evaluate whether corresponding updates to IPSAS 31 would be appropriate and consider whether additional public sector specific guidance would also be needed (taking into account the previous information gathered in step (b) above); and
 - b. Determine whether a PIR on IPSAS 31, *Intangible Assets*, would be appropriate to undertake at this time to gain further feedback from stakeholders (note a PIR could be undertaken earlier in the process if that is deemed more appropriate).
 - c. After that, the IPSASB would then follow its typical process for carrying out the project to completion (e.g. determine project scope, issues analysis, issue Consultation Paper/Exposure Draft, review feedback, issue final updated standard, etc.).
23. Staff believe undertaking a project on intangible assets in the manner outlined in paragraph 22(c) above would allow the IPSASB to move the intangibles project forward in a timely way, while also using its limited resources to move forward other financial reporting projects respondents prioritized in an effective manner.

Enhance Focus on Maintenance & Implementation Support

24. Respondents provided clear feedback on the need for the IPSASB to slow down the pace of development of new standards and put more focus on maintenance of existing standards (through the use of PIRs) and development of implementation support materials.
25. At the June 2026 CAG meeting, CAG members were also strongly supportive of the IPSASB slowing down the pace of development of new standards and focusing more on implementation support (refer to the [June 2026 CAG Report Back](#) for detailed comments from the CAG).
26. Focus on maintenance activities will occur through the IPSASB undertaking a PIR (see [Agenda Item 4.A.3](#)), as well as through ongoing operation of the IPSASB Application Group (IAG).
27. The Board has already begun work on implementation initiatives through the launch of the Financial Reporting Implementation Forum (FRIF) earlier this year (see [Agenda Item 10.A.1](#)), for an update on the results of the Q3 FRIF meeting), which will allow the IPSASB to gain a better understanding of implementation issues stakeholders are facing on an ongoing basis. Additionally, the Board has recently decided to undertake the development of IPSASB Explains (see [Agenda Item 10.A.1](#)), which would be ongoing work that responds directly to the requests for additional implementation support, by creating support materials for complex IPSASB Standards including practical considerations and illustrative examples.

Project Staff Does Not Recommend Taking On*Disclosure of Tax Expenditures*

28. Respondents to the Consultation also provided feedback related to the IPSASB undertaking a financial reporting project focused on disclosure of tax expenditures as providing disclosures on the forgone revenue due to tax expenditures could provide useful information to primary users for accountability and long-term fiscal sustainability purposes.
29. However, clear feedback was heard from respondents, CAG members and participants of the June 2026 breakout group discussions, on the need to slow the development of significant new financial reporting projects and focus on maintenance activities and implementation support. Keeping this feedback in mind, along with feedback received across all suggested financial reporting projects, and balancing it with resource constraints, staff do not recommend the IPSASB undertake a new major financial reporting project on disclosure of tax expenditures at this time. As doing so would mean the IPSASB would not be able to move forward several of the other financial reporting initiatives outlined above. However, staff recommend this project remain on the potential project list for consideration by the IPSASB at a future date.

Recommendation

30. Staff recommend that the Board add the following financial reporting projects to the Work Program in stages as resources become available:
 - (a) Disclosures about Uncertainties in the Financial Statements
 - (b) Provisions – Targeted Improvements
 - (c) Intangible Assets
 - (d) Enhance Focus on Maintenance & Implementation Support

Post Implementation Review to add to the Work Program

Decision Required

1. The IPSASB is required to decide whether they agree a post implementation review on IPSAS 35, *Consolidated Financial Statements*, should be added to the Work Program.

Context

2. SMC 2 of the Consultation asked respondents which IPSAS Accounting Standards are the highest priority for the IPSASB to undertake a PIR³ on next.
3. During the June 2026 IPSASB meeting, the Board discussed the two key themes that emerged from the responses to SMC 2:
 - (a) Theme 1: IPSAS 35, *Consolidated Financial Statements*; and
 - (b) Theme 2: IPSAS 18, *Segment Reporting*.
4. Based on the detailed analysis provided in [Agenda Item 6.A.2](#) of the June 2026 IPSASB meeting papers and the discussion at that meeting, the Board agreed that IPSAS 35, *Consolidated Financial Statements*, should be prioritized for a future PIR.

Analysis

5. As was discussed at the June 2026 IPSASB meeting, respondents to the Consultation overwhelmingly supported a PIR on IPSAS 35, *Consolidated Financial Statements*.
6. The majority of respondents cited issues with application of the control criteria as the main reason why the Board should undertake a PIR of IPSAS 35. While some respondents noted there are issues with the principles of control in IPSAS 35 and questioned whether they were appropriate for the public sector, a majority of respondents acknowledged it was not a principles issue, but a lack of application guidance / examples about how to apply those principles to complex government organizations in the public sector. Respondents requested the IPSASB perform a PIR on IPSAS 35 to gain a better understanding of the issues with the Standard and develop additional application guidance, illustrative examples and implementation guidance to support application of the control principles.
7. Respondents also noted that inconsistent application in practice or lack of adoption of IPSAS 35 in various jurisdictions point to the need for the Board to undertake a PIR. Some respondents noted that amendments were made to IPSAS 35 in their jurisdiction to improve consistency and appropriateness of control assessments in the public sector and a PIR would help the Board understand if other jurisdictions have also experienced challenges in applying the control criteria or made modifications to the standard to address application challenges. This may also help the Board gain an understanding of why some jurisdictions have chosen not to adopt IPSAS 35.⁴

³ A post implementation review (PIR) is conducted to assess whether the effects of applying an existing IPSAS Standard on primary users of the financial statements are as originally intended by the IPSASB when the Standard was developed.

⁴ Further details on respondents' feedback and an analysis of the topic under the IPSASB's project prioritization criteria is included in [Agenda Item 6.A.2](#) of the June 2026 IPSASB meeting papers.

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8. Additionally, as outlined in further detail in [Agenda Item 10.B.1](#), at the July 28, 2026, Financial Reporting Implementation Forum (FRIF) meeting, several participants shared feedback on the challenges they have faced in applying the control and consolidation guidance in IPSAS 35, further supporting the need for a PIR on this topic.
9. The IPSASB recognized maintenance of its mature suite of IPSAS Accounting Standards was a priority in its 2024-2028 Strategy and allocated resources to this initiative. As such, given the feedback received to date and the availability of resources, staff believe development of the request for information for a PIR on IPSAS 35 should begin in Q4 2026.

Recommendation

10. Overall, staff recommend that the Board add a PIR on IPSAS 35 to the Work Program with work to begin in Q4 2026.

Sustainability Reporting Project to add to the Work Program**Decision Required**

1. The IPSASB is required to decide whether they agree a project on general sustainability-related disclosures should be added to the Work Program when resources become available.

Context

2. SMC 3 of the Consultation asked respondents which sustainability reporting projects the IPSASB should prioritize.
3. While there was diversity in the sustainability reporting projects recommended by respondents, staff's analysis noted there were three key themes that emerged from the responses to SMC 3:
 - (a) Theme 1: General Sustainability-related Disclosures
 - (b) Theme 2: RPG 1 & RPG 3
 - (c) Theme 3: Nature-related Disclosures
4. Based on the detailed analysis provided in [Agenda Item 6.A.3](#) of the June 2026 IPSASB meeting papers and the discussion at that meeting, the Board agreed that a project on general sustainability-related disclosures should be prioritized as a future sustainability reporting project when resources become available.

Analysis

5. As discussed at the June 2026 IPSASB meeting, respondents to the Consultation overwhelmingly supported a project on general sustainability-related disclosures for the IPSASB's next sustainability reporting project.
6. Respondents' feedback noted that sustainability-related disclosures will become a requirement for public sector entities of every jurisdiction. Therefore, establishing a general sustainability-related disclosure standard would establish the foundational principles necessary to support consistency, connectivity and scalability across future IPSASB sustainability reporting standards and should be developed before guidance on other specific topics. This would also help eliminate inconsistencies in disclosure content and ensure comparability amongst the public sector. Respondents noted the importance of this project being public sector specific and reflecting the role of governments not only as reporting entities, but also as policymakers, regulators, service providers, asset owners, funders, and stewards of public resources.
7. Some respondents noted that jurisdictions have different priorities in terms of their sustainability concerns (e.g. addressing poverty, hunger, clean water, sanitation, etc.) and a separate IPSASB sustainability reporting standard on the general requirements and conceptual foundations of sustainability reporting would provide a framework that would allow public sector entities to disclose information on sustainability topics that are priorities in their jurisdiction but are not yet covered by a specific standard.
8. Respondents also noted that the IPSASB's work in scoping this project should be in collaboration with other standard setters and informed by relevant research. It should also consider potential

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connection with other existing guidance including IPSASB SRS 1 – phase 1 and 2 and RPG 1 and RPG 3.⁵

9. Overall, based on the feedback there is broad support for the IPSASB to undertake a project on general sustainability-related disclosures and the IPSASB agreed it should be prioritized for a future sustainability reporting project during discussions at the June 2026 meeting.

Recommendation

10. Staff recommend that the Board add a project on general sustainability-related disclosures to the Work Program with work to begin when the Climate-related Disclosures: Public Policy Outcomes project is complete.

⁵ Further details on respondents' feedback and an analysis of the topic under the IPSASB's project prioritization criteria is included in [Agenda Item 6.A.3](#) of the June 2026 IPSASB meeting papers.

Approval of Projects to Add to the Work Program

Decision Required

1. The IPSASB is required to decide whether they:
 - (a) Agree with the IPSASB's Program and Technical Director assertion that due process has been followed in the Work Program Consultation process; and
 - (b) Vote to approve the projects outlined in paragraph 6 below be added to the work program.

Context

2. The IPSASB released the [Work Program Consultation](#) for public consultation in October 2025 and received stakeholder feedback via 28 comment letters, five regional roundtables and the 2025 Public Sector Standards Setter Forum.
3. This agenda item deals with the due process for the approval of the financial reporting projects, PIR and sustainability reporting project the IPSASB intends to add to the Work Program as a result of the feedback received from stakeholders on the Consultation.

Analysis

4. The IPSASB has followed due process throughout the IPSASB's Work Program Consultation process.
5. When staff are satisfied that the projects to be added to the Work Program as a result of the feedback received on the Consultation are ready for approval, the [IPSASB's Due Process and Working Procedures](#) sets out the necessary steps to facilitate the approval (bolded procedures require action by the IPSASB):

(a) Staff present the projects for approval to the IPSASB;

- (i) See Agenda Items [4.A.2](#), [4.A.3](#) and [4.A.4](#).

(b) The IPSASB Program and Technical Director advises the IPSASB on whether due process has been followed effectively;

- (i) The IPSASB released the [Work Program Consultation](#) for public consultation in October 2025. The consultation was open for a 201-day comment period and received 28 comment letters, which have been made public on the [IPSASB's website](#).
- (ii) The IPSASB deliberated significant matters raised in the feedback received through written comment letters, regional roundtables and the 2025 IPSASB Public Sector Standard Setters Forum at the [June 2026 IPSASB meeting](#).
- (iii) The IPSASB consulted with the CAG in the development of the Consultation at the [June 2025 CAG meeting](#) and on the feedback received from stakeholders at the [June 2026 CAG meeting](#).
- (iv) The IPSASB sought advice from the PIC on the development of the Consultation in [July and August 2025](#).

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- (v) The IPSASB was asked during the June 2026 IPSASB meeting whether there were any issues raised by respondents, in addition to those summarized by staff, that should be discussed by the IPSASB and the IPSASB agreed there were none.

The IPSASB Program and Technical Director asserts due process has been followed effectively.

- (c) **The IPSASB confirms whether or not it is satisfied the due process has been followed effectively;**

The Chair asks for the IPSASB's confirmation on due process.

- (d) **The IPSASB votes on the approval of the projects to add to the Work Program in accordance with its [terms of reference](#);**

Staff recommend the approval of the projects to add to the Work Program as outlined in paragraph 6 below.

Recommendation

6. Staff recommend the IPSASB:

- (a) Agree that due process has been followed in the Work Program Consultation process; and
- (b) Vote to approve the Board add to the Work Program:
 - (i) The following financial reporting projects in stages as resources become available:
 - a. Disclosures about Uncertainties in the Financial Statements;
 - b. Provisions – Targeted Improvements;
 - c. Intangible Assets; and
 - d. Enhance Focus on Maintenance & Implementation Support;
 - (ii) A PIR on IPSAS 35 with work to begin in Q4 2026; and
 - (i) A project on general sustainability-related disclosures with work to begin when the Climate-related Disclosures: Public Policy Outcomes project is complete.

Review of [Draft] Consultation Summary**Decision Required**

1. The IPSASB is required to decide whether staff has accurately reflected the IPSASB's decisions in the [draft] Consultation Summary.

Context

2. As has been done for previous Consultations, a [draft] Consultation Summary for the IPSASB's Work Program Consultation has been prepared by staff for the IPSASB's review.
3. This purpose of this document is to provide stakeholders with an overview of the Consultation process, summarize the feedback received from respondents, and communicate the basis of the IPSASB's decisions on which financial reporting projects, PIRs and sustainability reporting projects to add to the Work Program as resources become available.

Analysis*Review of Consultation Summary Document*

4. Staff have worked with a professional designer to draft the Consultation Summary. The IPSASB's 'decisions' currently outlined in the [draft] Consultation Summary are based on the recommendations in Agenda Items [4.A.2](#), [4.A.3](#) and [4.A.4](#). The Consultation Summary will be updated after the September 2026 meeting to reflect the IPSASB's final decisions prior to publication of the document.
5. The [draft] Consultation Summary, along with instructions for review, is posted separately for member review (see [Agenda Item 4.B.3](#)). Substantive comments will be discussed in session, with editorials provided offline.

Potential Projects Document

6. Additionally, when the [draft] Consultation Summary is published, an updated version of the [Potential Projects](#) document that was originally issued as supplementary material to the [Consultation](#), will also be published.
7. Staff is in the process of updating this document to reflect the feedback received from respondents to the Consultation on additional financial reporting projects, PIRs and sustainability reporting projects that were suggested to the IPSASB for future consideration. The objective of publishing an updated version of the potential projects document is to have a current version of this document that reflects stakeholder priorities that the Board could look to in the future when there are resources available to add additional projects to the Work Program.

Staff Topic Tracking Document

8. In addition to the themes the IPSASB discussed in June, feedback was shared by respondents to the Consultation on areas where implementation support is needed. This feedback is being tracked internally by the staff team using a topic tracking table for consideration as part of future IPSASB Explains topics, FRIF meeting topics, etc. A sample excerpt from this topic tracking table can be seen in [Agenda Item 4.B.4](#).

Recommendation

9. Staff recommend the IPSASB agree its 'decisions' have been accurately reflected in the [draft] Consultation Summary document and if not provide staff with feedback on revisions needed.