

## INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Toronto, Canada  
December 5-8, 2017

Location:  
CPA Canada  
277 Wellington Street West, 2nd Floor

| AGENDA ITEM  | ITEM | TIME               |
|--|------|--------------------|
| <b>Tuesday, December 5</b>   |      |                    |
| <b>OPENING REMARKS, INTRODUCTIONS AND MINUTES</b>  | 1    | 9:00-9:30          |
| Attendance List introductions and apologies  | 1.1  |                    |
| Updated Members' Correspondence Distribution List  | 1.2  |                    |
| Minutes and Decision Summary from September 2017 meeting   | 1.3  |                    |
| EPSAS update   | 1.4  |                    |
| Summary of IASB Work Plan  | 1.5  |                    |
| IFRS Tracking Table  | 1.6  |                    |
| GFS Tracking Table   | 1.7  |                    |
| <b>REPORT ON ACTIVITIES/COMMUNICATION ACTIVITIES</b>   | 2    | 9:30-10:00         |
| <i>Including verbal report by Adriana Tiron-Tudor</i>  |      |                    |
| <b>GOVERNANCE</b>  | 3    | 10:00-10:25        |
| <i>Verbal report on developments relating to Public Interest Committee (PIC) and Consultative Advisory Group (CAG)</i> |      |                    |
| <b>TECHNICAL DIRECTOR'S REPORT ON WORK PLAN</b>  | 4    | 10:25-10:40        |
| <i>Summary of work plan issues</i>   |      |                    |
| <i>Break</i>   |      | <i>10:40-11:00</i> |
| <b>LEASES</b>  | 5    | 11:00-12:30        |
| <i>Approval of Exposure Draft</i>  |      |                    |
| <i>Lunch</i>   |      | <i>12:30-1:30</i>  |
| <b>LEASES (continued)</b>  | 5    | 1:30-3:10          |
| <i>Approval of Exposure Draft</i>  |      |                    |
| <i>Break</i>   |      | <i>3:10-3:30</i>   |
| <b>LEASES (continued)</b>  | 5    | 3:30-5:00          |
| <i>Approval of Exposure Draft</i>  |      |                    |

**Wednesday, December 6**

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| <b>PUBLIC SECTOR MEASUREMENT</b><br><i>Discussion of issues</i>             | 6 | 9:00-10:40  |
| <i>Break</i>  |   | 10:40-11:00 |
| <b>PUBLIC SECTOR MEASUREMENT (continued)</b><br><i>Discussion of issues</i> | 6 | 11:00-12:30 |
| <i>Lunch</i>  |   | 12:30-1:30  |
| <b>PUBLIC SECTOR MEASUREMENT (continued)</b><br><i>Discussion of issues</i> | 6 | 1:30-2:10   |
| <b>HERITAGE</b><br><i>Review of Responses</i>                               | 7 | 2:10-3:10   |
| <i>Break</i>  |   | 3:10-3:30   |
| <b>HERITAGE (continued)</b><br><i>Review of Responses</i>                   | 7 | 3:30-5:00   |

**Thursday, December 7**

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| <b>INFRASTRUCTURE</b><br><i>Interim report back on research</i>   | 8 | 9:00-10:00  |
| <b>TECHNICAL DIRECTOR'S REPORT ON WORK PLAN (continued)</b><br><i>Discussion of work plan issues</i>                                    | 4 | 10:00-10:40 |
| <i>Break</i>  |   | 10:40-11:00 |
| <b>TECHNICAL DIRECTOR'S REPORT ON WORK PLAN (continued)</b><br><i>Discussion of work plan issues</i>                                    | 4 | 11:00-11:30 |
| <b>STRATEGY AND WORK PLAN CONSULTATION</b><br><i>Approval of Consultation Paper</i>   | 9 | 11:30-12:30 |
| <i>Lunch</i>  |   | 12:30-1:30  |
| <b>STRATEGY AND WORK PLAN CONSULTATION (continued)</b><br><i>Approval of Consultation Paper (includes afternoon break-out sessions)</i> | 9 | 1:30-3:10   |
| <i>Break</i>  |   | 3:10-3:30   |
| <b>STRATEGY AND WORK PLAN CONSULTATION (continued)</b><br><i>Approval of Consultation Paper (includes afternoon break-out sessions)</i> | 9 | 3:30-5:00   |

**Friday, December 8**

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| <b>LEASES (continued)</b><br><i>Final review of changes to ED agreed earlier in the meeting</i> | 5 | 9:00-10:40 |
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| <i>Break</i> |  | <i>10:40-11:00</i> |
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| <b>STRATEGY AND WORK PLAN CONSULTATION (continued)</b><br><i>Final review of changes to CP agreed earlier in the meeting</i> | 9 | 11:00-12:00 |
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| <b>PROCESS FOR REVIEWING RESPONSES</b><br><i>Staff presentation on potential new process for reviewing responses</i> | 10 | 12:00-12:30 |
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| <i>Lunch</i> |  | <i>12:30-1:30</i> |
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| <b>APPROACH TO MEETINGS AND BOARD BUSINESS</b><br><i>Closed session: discussion of approach in light of meeting developments</i> | 11 | 1:30-2:30 |
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| <b>WRAP UP AND ADJOURN</b> |  |  |
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## EVENTS SCHEDULE

| Date                     | Event   | Time             | Location   |
|--------------------------|---|------------------|--|
| Monday,<br>December 4    | <b>IPSASB CAG Meeting</b>   | 8:30am – 5:30pm  | CPA Canada Offices, 277 Wellington Street West, 2nd Floor                          |
|                          | <b>CAG Welcome Reception</b><br><i>(Casual attire)</i>  | 5:45pm – 9:30pm  | The Loft at Baro<br>485 King Street West   |
| Tuesday,<br>December 5   | <b>IPSASB Meeting</b>   | 9:00am – 5:00pm  | CPA Canada Offices, 277 Wellington Street West, 2nd Floor                          |
| Wednesday,<br>December 6 | <b>IPSASB Meeting</b>   | 9:00am – 5:00pm  | CPA Canada Offices, 277 Wellington Street West, 2nd Floor                          |
|                          | <b>IPSASB Reception and Dinner</b><br><b>(IPSAS Board, accompanying and invited guests)</b><br><i>(Business attire)</i> | 6:00pm – 11:00pm | Malaparte<br>350 King Street West,<br>TIFF Bell Lightbox,<br>6 <sup>th</sup> Floor |
| Thursday,<br>December 7  | <b>IPSASB Meeting</b>   | 9:00am – 5:00pm  | CPA Canada Offices, 277 Wellington Street West, 2nd Floor                          |
| Friday,<br>December 8    | <b>IPSASB Meeting</b>   | 9:00am – 3:00pm  | CPA Canada Offices, 277 Wellington Street West, 2nd Floor                          |