

INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

New York, USA
March 6 - 9, 2018

Location:
IFAC Office
529 Fifth Avenue, 5th Floor

| AGENDA ITEM | ITEM | TIME |
|--|------|--------------------|
| Tuesday, March 6 | | |
| OPENING REMARKS, INTRODUCTIONS AND MINUTES | 1 | 9:00-9:30 |
| Attendance List introductions and apologies | 1.1 | |
| Updated Members' Correspondence Distribution List | 1.2 | |
| Minutes and Decision Summary from December 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 | |
| GOVERNANCE | 2 | 9:30-10:00 |
| <i>Verbal report on developments relating to Public Interest Committee (PIC) and Consultative Advisory Group (CAG)</i> | | |
| REPORT ON ACTIVITIES/COMMUNICATION ACTIVITIES | 3 | 10:00-10:30 |
| <i>Including verbal report by Sebastian Heintges</i> | | |
| TECHNICAL DIRECTOR'S REPORT ON WORK PLAN | 4 | 10:30-10:40 |
| <i>Summary of work plan issues</i> | | |
| <i>Break</i> | | <i>10:40-11:00</i> |
| INTERNATIONAL ACCOUNTING EDUCATION STANDARDS BOARD | 5 | 11:00-12:30 |
| <i>Including presentation by Chris Austin, Chair, IAESB</i> | | |
| <i>Lunch</i> | | <i>12:30-1:30</i> |
| PUBLIC SECTOR MEASUREMENT | 6 | 1:30-3:10 |
| <i>Discussion of issues</i> | | |
| <i>Break</i> | | <i>3:10-3:30</i> |
| PUBLIC SECTOR MEASUREMENT (continued) | 6 | 3:30-5:00 |
| <i>Discussion of issues</i> | | |

Wednesday, March 7

| | | |
|---|---|------------|
| PUBLIC SECTOR MEASUREMENT (continued) <i>Discussion of issues</i> | 6 | 9:00-10:40 |
|---|---|------------|

| | | |
|--------------|--|-------------|
| <i>Break</i> | | 10:40-11:00 |
|--------------|--|-------------|

| | | |
|---|---|-------------|
| PUBLIC SECTOR MEASUREMENT (continued) <i>Discussion of issues</i> | 6 | 11:00-12:30 |
|---|---|-------------|

| | | |
|--------------|--|------------|
| <i>Lunch</i> | | 12:30-1:30 |
|--------------|--|------------|

| | | |
|--|---|-----------|
| UPDATE TO IPSASS 28–30, FINANCIAL INSTRUMENTS <i>Review of responses</i> | 7 | 1:30-3:10 |
|--|---|-----------|

| | | |
|--------------|--|-----------|
| <i>Break</i> | | 3:10-3:30 |
|--------------|--|-----------|

| | | |
|--|---|-----------|
| UPDATE TO IPSASS 28–30, FINANCIAL INSTRUMENTS (continued) <i>Review of responses</i> | 7 | 3:30-5:00 |
|--|---|-----------|

Thursday, March 8

| | | |
|---|---|------------|
| IMPROVEMENTS <i>Approval of Exposure Drafts</i> | 8 | 9:00-10:40 |
|---|---|------------|

| | | |
|--------------|--|-------------|
| <i>Break</i> | | 10:40-11:00 |
|--------------|--|-------------|

| | | |
|--|---|-------------|
| PUBLIC SECTOR SPECIFIC FINANCIAL INSTRUMENTS <i>Review of responses and discussion of issues</i> | 9 | 11:00-12:30 |
|--|---|-------------|

| | | |
|--------------|--|------------|
| <i>Lunch</i> | | 12:30-1:30 |
|--------------|--|------------|

| | | |
|--|----|-----------|
| REVENUE <i>Review of responses</i> | 10 | 1:30-3:10 |
|--|----|-----------|

| | | |
|--------------|--|-----------|
| <i>Break</i> | | 3:10-3:30 |
|--------------|--|-----------|

| | | |
|--|----|-----------|
| REVENUE (continued) <i>Review of responses</i> | 10 | 3:30-5:00 |
|--|----|-----------|

Friday, March 9**STRATEGY SESSION – SOCIAL BENEFITS***Discussion of key issues and road map, including links to Non-Exchange Expenses Project*

11

9:00-10:00

NON-EXCHANGE EXPENSES*Review of responses*

12

10:00-10:40

*Break**10:40-11:00***NON-EXCHANGE EXPENSES (continued)***Review of responses*

12

11:00-12:00

TECHNICAL DIRECTOR'S REPORT ON WORK PLAN*Summary of work plan issues*

4

12:00-12:30

*Lunch**12:30-1:30***APPROACH TO MEETINGS AND BOARD BUSINESS***Closed session: discussion of approach in light of meeting developments*

13

1:30-2:30

WRAP UP AND ADJOURN

EVENTS SCHEDULE

| Date | Event | Time | Location |
|-----------------------|---|-------------------|---|
| Tuesday, March 6 | IPSASB Meeting | 9.00 am – 5.00 pm | IFAC Office 529 Fifth Avenue, 5th Floor |
| Wednesday, March 7 | IPSASB Meeting | 9.00 am – 5.00 pm | IFAC Office 529 Fifth Avenue, 5th Floor |
| | IPSASB Reception <i>(Casual attire)</i> | 5:15 – 9:30 pm | Connolly's Pub & Restaurant, 14 East 47 th Street (between 5 th and Madison) |
| Thursday, March 8 | IPSASB Meeting | 9.00 am – 5.00 pm | IFAC Office 529 Fifth Avenue, 5th Floor |
| Friday, March 9 | IPSASB Meeting | 9.00 am – 2.30 pm | IFAC Office 529 Fifth Avenue, 5th Floor |