

## INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Virtual Meeting

June 2021

(All start times will be in Eastern Daylight Time (EDT))

Connection Details: To Follow

AGENDA ITEM	ITEM	TIME
<b>Tuesday, June 15</b>		6:00 a.m.
<b>ADMINISTRATIVE ITEMS—TAKEN AS READ</b>	A	0 mins
Attendance List introductions and apologies	A.1	
Updated Members' Correspondence Distribution List	A.2	
IPSAS-IFRS Alignment Dashboard	A.3	
IPSAS-GFS Tracking Table	A.4	
Report on Activities/Communication Activities	A.5	
<b>MINUTES &amp; COMMUNICATIONS ACTIVITIES</b>	1	45 mins
PIC Governance Update	1.1	
Minutes March 2021 Meeting	1.2	
Minutes April 29 Virtual Check-In	1.3	
CAG Update	1.4	
<b>PROGRAM AND TECHNICAL DIRECTOR'S REPORT</b>	2	30 mins
<i>Summary of work program issues</i>		
<b>MID-PERIOD WORK PROGRAM CONSULTATION</b>	3	60 mins
<i>Review and approval of Consultation Document</i>		
<b>IMPROVEMENTS TO IPSAS 2021</b>	4	45 mins
<i>Review and approval of Exposure Draft</i>		
<b>Wednesday, June 16</b>		6:00 a.m.
<b>NATURAL RESOURCES</b>	5	180 mins
<i>Discussion of issues</i>		

## Thursday, June 17

6:00 a.m.

### REVENUE AND TRANSFER EXPENSES

6

180 mins

*Discussion of issues*

## Friday, June 18

6:00 a.m.

### ACCOUNTING AND REPORTING BY RETIREMENT BENEFIT PLANS

9

60 mins

*Discussion of issues*

### CONCEPTUAL FRAMEWORK—LIMITED SCOPE UPDATE-NEXT STAGE

8

90 mins

*Discussion of issues*

### SOCIAL EVENT

30 mins

*Catch up between members, technical advisors, and observers*

## Tuesday, June 22

6:00 a.m.

### APPROVAL OF PRONOUNCEMENTS / EXPOSURE DRAFTS

3, 4, 7

60 mins

*Additional discussion time-if needed*

### AMENDMENTS TO IPSAS 5, BORROWING COSTS (NON-AUTHORITATIVE GUIDANCE)

7

60 mins

*Review and approval of Non-Authoritative Guidance*

### PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM

2

30 mins

*Summary and discussion of work program issues*

### APPROACH TO MEETING AND BOARD BUSINESS

B

30 mins

*Closed session: discussion of approach in light of progress and meeting developments*



### Meeting Start Time by Location

Board Member	Country	Local Time at 6 A.M. EDT
Ian Carruthers	UK	11:00 AM
Lindy Bodewig	South Africa	12:00 PM
Todd Beardsworth	New Zealand	10:00 PM
Mike Blake	Australia	8:00 PM
Luzvi Chatto	Philippines	6:00 PM
Adrienne Cheasty	USA	6:00 AM
Neema Kiure-Mssusa	Tanzania	1:00 PM
Mari Kobayashi	Japan	7:00 PM
Hervé-Adrien Metzger	France	12:00 PM
Kamira Sanchez	Germany	12:00 PM
Chris Nyong	Nigeria	11:00 AM
Lynn Pamment	UK	11:00 AM
Renée Pichard	Canada	6:00 AM
Ajith Ratnayake	Sri Lanka	3:30 PM
Bernhard Schatz	Austria	12:00 PM
Scott Showalter	USA	6:00 AM
Patricia Varela	Brazil	7:00 AM
Marc Wermuth	Switzerland	12:00 PM