

# THE IPSASB'S 2024-2028 STRATEGY AND WORK PROGRAM CONSULTATION

IPSASB Meeting – September 2023

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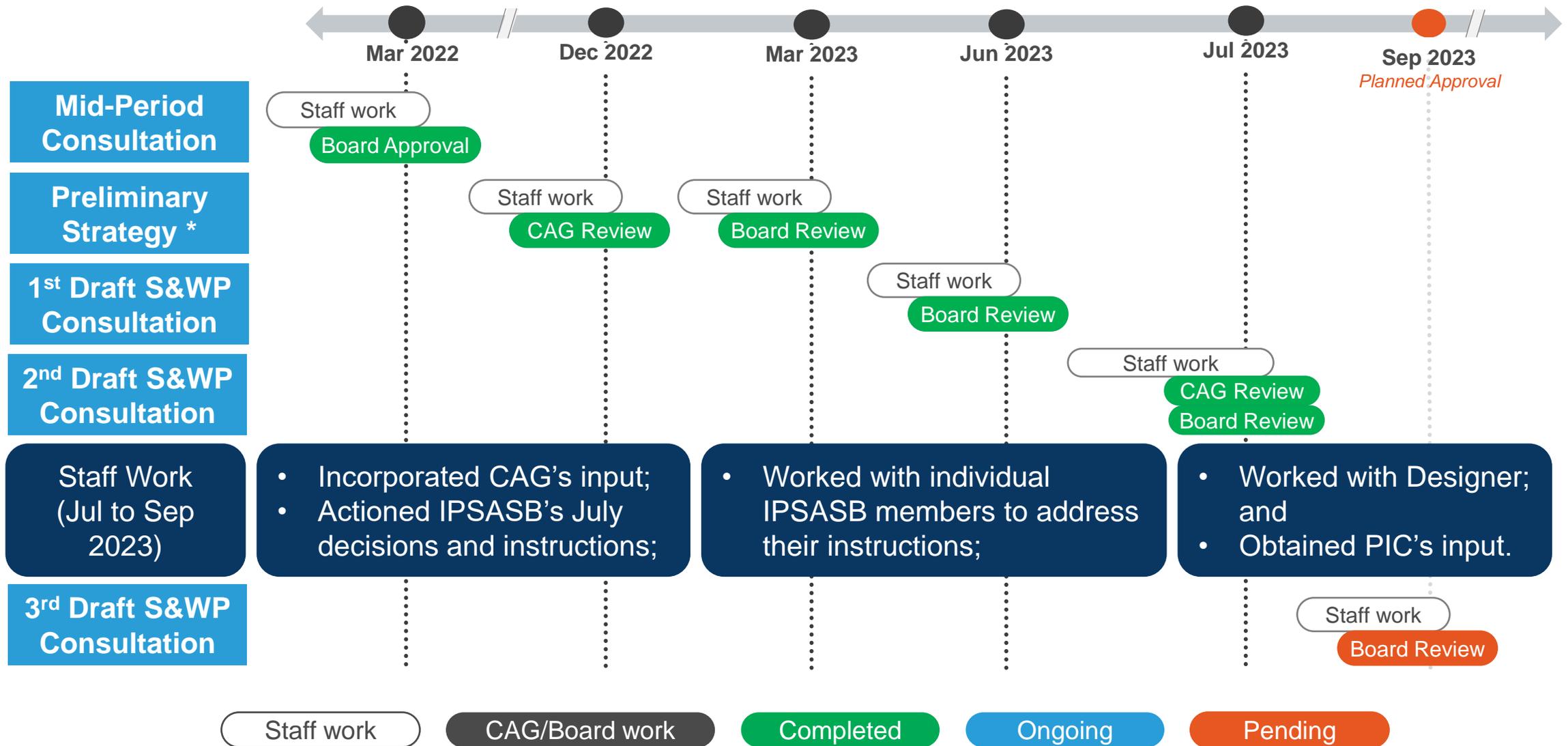
Zurich, Switzerland



# AGENDA

- 1. Overview**
- 2. Subject Matters for Comment**
- 3. Approval**

# Development of 2024-2028 Strategy & Work Program (S&WP)



# Public Interest Committee

## Comment

- Members welcomed the format of the strategy
- It is concise and to the point
- Members supported the emphasis on sustainability and that it should not be detrimental to the standards setting and maintenance activities
  - One member indicated they were ready to support the IPSASB on this agenda
- Members supported the move towards the maintenance of IPSAS, and saw this as an evolution of the standards to maintain relevance and support

## Recommendation

- Not applicable

# Public Interest Committee

## Comment

- The SMCs were duplicated

## Recommendation

- Format is consistent with all exposures

# Specific Matters for Comment

## Analysis

- Streamline the Subject Matters for Comment (SMC) to focus on the proposals of the 2024-2028 Strategy and Work Program Consultation; and
- Ensure the SMCs are aligned with the questions at the regional roundtables.

## Recommendation

- Include four SMCs
  - Strategic Objective
  - Addition of maintenance activities;
  - Seek input on additional: financial reporting projects and IPSAS to be considered for PIRs; and
  - Seek input on additional sustainability reporting projects.

# Approval of the 2024-2028 Strategy and Work Program Consultation

## Analysis

- Due Process:
  - Regional Breakout Groups;
  - Consultative Advisory Group;
  - Public Interest Committee; and
  - Actioned IPSASB's instructions and decisions.
- 4-month exposure period consistent with previous strategy consultations.

## Recommendation

- Approval of 2024-2028 Strategy and Work Program Consultation
- 4-month Comment Period

