

## INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Brussels, Belgium  
September 17–20, 2024

**Location:**

European Commission  
Berlaymont Building  
Rue de la Loi 200  
1040 Belgium

**Meeting Room:** Robert Schuman

**Virtual Option:**

9 a.m. CEST Daily Start Time ([see your local time zone here](#))

**Connection Details: To Follow**

AGENDA ITEM	ITEM	TIME
<b>Tuesday, September 17</b>		
<b>MEMBER BRIEFING</b> <i>Closed session</i>	-	9:00-9:45
<i>Break</i>		9:45-10:00
<b>OPENING REMARKS, INTRODUCTIONS AND MINUTES</b>	1	10:00-10:30
Welcome remarks from the European Commission	1.1	
Attendance List introductions and apologies	1.2	
Updated Members' Correspondence Distribution List	1.3	
Minutes from June 2024 meeting	1.4	
Minutes from the July virtual check-in meeting	1.5	
EPSAS Update	1.6	
IPSAS-IFRS Alignment Dashboard	1.7	
IPSAS-ISS Alignment Dashboard	1.8	
Report on Activities/Communication Activities	1.9	
<b>PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM</b> <i>Summary of work program progress</i>	2	10:30-10:40
<i>Break</i>		10:40-11:00
<b>STRATEGY AND WORK PROGRAM</b> <i>Approval of Strategy and Work Program</i>	3	11:00-11:45
<b>OTHER LEASE-TYPE ARRANGEMENTS</b> <i>Review of Basis for Conclusions</i>	4	11:45-12:30
<i>Lunch</i>		12:30-1:30
<b>SUSTAINABILITY: CLIMATE-RELATED DISCLOSURES</b> <i>Approval of ED</i>	5	1:30-3:00
<i>Break</i>		3:00-3:20

<b>SUSTAINABILITY: CLIMATE-RELATED DISCLOSURES</b> <i>Approval of ED</i>	5	3:20-5:00
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## Wednesday, September 18

<b>NATURAL RESOURCES</b> <i>Approval of ED</i>	6	9:00-10:40
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<i>Break</i>		<i>10:40-11:00</i>
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<b>SUSTAINABILITY: CLIMATE-RELATED DISCLOSURES</b> <i>Approval of ED</i>	5	11:00-12:30
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<i>Lunch</i>		<i>12:30-1:30</i>
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<b>SUSTAINABILITY: CLIMATE-RELATED DISCLOSURES</b> <i>Approval of ED</i>	5	1:30-3:00
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<i>Break – 10<sup>th</sup> Anniversary of the IPSASB Conceptual Framework Celebration</i>		<i>3:00-3:30</i>
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<b>TASK FORCE MEETINGS</b> <i>Task force meeting time to advance projects</i>	-	3:30-5:00
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## Thursday, September 19

<b>NATURAL RESOURCES – IFRS 6 AND IFRIC 20 ALIGNMENT</b> <i>Discussion of issues</i>	7	9:00-10:40
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<i>Break</i>		<i>10:40-11:00</i>
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<b>IFRIC ALIGNMENT – NARROW SCOPE AMENDMENTS</b> <i>Discussion of issues</i>	8	11:00-12:30
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<i>Lunch</i>		<i>12:30-1:30</i>
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<b>PRESENTATION OF FINANCIAL STATEMENTS</b> <i>Discussion of issues</i>	9	1:30-3:00
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<i>Break</i>		<i>3:00-3:20</i>
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<b>TASK FORCE MEETINGS</b> <i>Task force meeting time to advance projects</i>	-	3:20-5:00
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# Friday, September 20

<b>APPROVAL OF PRONOUNCEMENTS</b> <i>Additional discussion time-if needed</i>	3, 5, 6	9:00-10:40
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<i>Break</i>		<i>10:40-11:00</i>
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<b>POST IMPLEMENTATION REVIEWS</b> <i>Approach to Implementation of the 2024-2028 Strategy decision</i>	10	11:00-12:30
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<i>Lunch</i>		<i>12:30-1:30</i>
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<b>PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM</b> <i>Summary of work program process and issues emerging from meeting</i>	2	1:30-2:00
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<b>APPROACH TO MEETINGS AND BOARD BUSINESS</b> <i>Closed session</i>	-	2:00-3:00
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<b>WRAP UP AND ADJOURN</b>		
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