

## IPSASB Due Process Checklist

Project: Retirement Benefit Plans

#	Due Process Requirement	Yes/No	Comments
<b>A. Project Brief</b>			
A1.	A proposal for the project (project brief) has been prepared, that highlights key issues the project seeks to address.	Yes	The IPSASB considered the project brief at its March 2021 meeting. (See the <a href="#">March 2021 minutes</a> ).
A2.	The IPSASB has approved the project in a public meeting.	Yes	See section 3 of the <a href="#">March 2021 IPSASB meeting minutes</a> .
A3.	The IPSASB CAG has been consulted on the project brief.	N/A	This step was not in effect for this project.
<b>B. Development of Proposed International Standard</b>			
B1.	The IPSASB has considered whether to issue a consultation paper or undertake other outreach activities to solicit views on matters under consideration from constituents.	N/A	This step was not in effect for this project.
B2.	If comments have been received through a consultation paper or other public forum, they have been considered in the same manner as comments received on an exposure draft.	N/A	This step was not in effect for this project.
B3.	The IPSASB CAG has been consulted on significant issues during the development of the exposure draft.	N/A	This step was not in effect for this project.
B4.	The IPSASB has approved the issue of the exposure draft.	Yes	The IPSASB approved ED 82 at the December 2021 meeting (preliminary)(see section 5 of the <a href="#">December 2021 minutes</a> ) and February 2022 Check-in meeting (final)(see section 1 of the <a href="#">February 2022 minutes</a> ).
<b>C. Public Exposure</b>			
C1.	The approved exposure draft has been posted to the IPSAS website for public comment for an appropriate period.	Yes	The IPSASB issued <a href="#">[Draft] IPSAS [X], Retirement Benefit Plans (ED 82)</a> in April 2022. Comments were requested by August 1, 2022.

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C2.	Comments on the exposure draft have been posted to the IPSASB website after the end of the exposure period.	Yes	23 comment letters were received for ED 82. All responses were made available publicly on the IPSASB website.
<b><i>D. Consideration of Respondents' Comments on an Exposure Draft</i></b>			
D1.	Staff have provided the IPSASB, as part of the public agenda papers, with an analysis summarizing the significant issues raised by respondents, outlined their proposed disposition, and, as appropriate, explained why significant changes recommended by respondents have or have not been accepted.	Yes	The issues raised by respondents to the ED 82 were presented to the IPSASB: <ul style="list-style-type: none"> <li>• <a href="#">March 2023 – Agenda Item 10</a></li> </ul>
D2.	The IPSASB has deliberated significant matters raised in the comment letters, and significant decisions have been minuted.	TBD	[Pending]
D3.	The IPSASB has considered whether there are any issues raised by respondents, in addition to those summarized by Staff, that it considers should have been discussed by the IPSASB.	TBD	[Pending]
D4.	The IPSASB CAG has been consulted on significant issues raised by respondents to the exposure draft and the IPSASB's related responses.	TBD	[Pending]
D5.	Significant comments received through consultation with the IPSASB CAG are brought to the IPSASB's attention. Staff have reported back to the IPSASB CAG the results of the IPSASB's deliberations on those comments received from the CAG.	TBD	[Pending]

#	Due Process Requirement	Yes/No	Comments
D6.	The IPSASB has assessed whether there has been substantial change to the exposed document such that re-exposure is necessary.	TBD	[Pending]
D7.	If applicable, the IPSASB has voted on a resolution in favor of re-exposure.	TBD	[Pending]
D8.	The basis of the IPSASB's decision with respect to re-exposure has been minuted.	TBD	[Pending]
D9.	If the exposure draft has been re-exposed, the explanatory memorandum accompanying the re-exposure draft explained the reasoning for re-exposure and the changes made as a result of the earlier exposure.	TBD	[Pending]
<b>E. Approval</b>			
E1.	The Program and Technical Director has confirmed to the IPSASB that due process has been followed effectively the final standard is approved for issuance.	TBD	[Pending]
E2.	The IPSASB has approved the final revised content of the exposed standard in accordance with its Terms of Reference.	TBD	[Pending]
E3.	If applicable, the IPSASB has set an effective date for application of the final standard.	TBD	[Pending]
E4.	The IPSASB's basis for conclusions has been prepared and included in the final standard.	TBD	[Pending]

Completed by: IPSASB Staff

as of March 6, 2023.