

## IPSASB Due Process Checklist

**Project:** Work Program Consultation

Greyed out portions of the checklist refer to due process elements reviewed by the IPSASB's Public Interest Committee.

#	Due Process Requirement	Yes/No	Comments
A. Project Brief			
A1.	A proposal for the project (project brief) has been prepared, that highlights key issues the project seeks to address.	N/A	This initiative does not involve the revision or development of an International Standard. Accordingly, a formal project proposal was not required and therefore was not developed. However, since the IPSASB committed to a Work Program Consultation in its 2024-2028 Strategy and Work Program, the parameters and foundation for the Work Program Consultation were discussed in as part of the development of the current strategy document.  The <a href="#">2024-2028 Strategy and Work Program</a> was approved at the <a href="#">September 2024</a> meeting and advice from the CAG was sought during an in-period meeting in July 2024. Advice from the CAG was considered and actioned by the IPSASB in <a href="#">September 2024</a> as part of the approval of the Strategy.
A2.	The IPSASB has approved the project in a public meeting.	N/A	
A3.	The IPSASB CAG has been consulted on the project brief.	N/A	
B. Development of Proposed International Standard			
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.	Yes	The IPSASB approved the Work Program Consultation at its September 2025 meeting. The IPSASB approved a 180-day consultation period beginning in the fall of 2025, which will include the use of roundtables to gather feedback.  See section 3 of the September 2025 minutes (to be posted on the IPSASB’s website after their approval at the December 2025 meeting).
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.	Yes	The IPSASB has approved its Work Program Consultation and will solicit feedback – both through comment letters and in person at various regional roundtables – in setting its future Work Program.

#	Due Process Requirement	Yes/No	Comments
B3.	The IPSASB CAG has been consulted on significant issues during the development of the exposure draft.	Yes	Advice from the IPSASB CAG was provided at its June 2025 meeting (see <a href="#">Agenda Item 6</a> ). Advice was communicated to the IPSASB in September 2025 (see <a href="#">Agenda Item 3</a> ) and incorporated into the Work Program Consultation as appropriate.
B4.	The IPSASB has approved the issue of the exposure draft.	Yes	<p>The IPSASB approved the Work Program Consultation at its September 2025 meeting. The IPSASB approved a 180-day consultation period beginning in the fall of 2025, which will include the use of roundtables to gather feedback.</p> <p>See section 3 of the September 2025 minutes (to be posted on the IPSASB's website after their approval at the December 2025 meeting).</p>
<b>C. Public Exposure</b>			
C1.	The approved exposure draft has been posted to the IPSAS website for public comment for an appropriate period.	TBD	[Pending]
C2.	Comments on the exposure draft have been posted to the IPSASB website after the end of the exposure period.	TBD	[Pending]
<b>D. Consideration of Respondents' Comments on an Exposure Draft</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.	TBD	[Pending]
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	TBD	[Pending]

#	Due Process Requirement	Yes/No	Comments
	raised by respondents, in addition to those summarized by Staff, that it considers should have been discussed by the IPSASB.		
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]
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><i>E. Approval</i></b>			
E1.	The Program and Technical Director has confirmed to the	TBD	[Pending]

#	Due Process Requirement	Yes/No	Comments
	IPSASB that due process has been followed effectively the final standard is approved for issuance.		
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]