

IPSASB Due Process Checklist

Project: *Strengthening Linkages Between IPSAS Standards and the GFSM*

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.	Yes	The IPSASB considered the project brief at its December 2024 meeting (see Agenda Item 5.3.1) and March 2025 meeting (see Agenda Item 4.3.1)
A2.	The IPSASB has approved the project in a public meeting.	Yes	See the minutes of the March 2025 IPSASB meeting (section 4) .
A3.	The IPSASB CAG has been consulted on the project brief.	N/A	Considering opportunities to reduce unnecessary differences with GFS is part of the IPSASB's formal alignment process agreed and supported by stakeholders in the Strategy and Work Program 2024-2028. The IPSASB CAG was consulted on the Strategy as part of its development.
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.	N/A	The IPSASB concluded a consultation paper is not warranted. This project has a narrow scope that clarifies the similarities in reporting requirements between statistical compilation and IPSAS Standards which does not allow for the IPSASB to expose its preliminary views, as similarities the ED will illustrate already exist.
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	See B.1.
B3.	The IPSASB CAG has been consulted on significant issues during the development of the exposure draft.	Yes	See Agenda Item 4 of the CAG December 2025 meeting.

#	Due Process Requirement	Yes/No	Comments
B4.	The IPSASB has approved the issue of the exposure draft.	Yes	See Agenda Item 5 of the IPSASB December 2025 meeting. See section 5 of minutes of the IPSASB December 2025 meeting.
C1.	The approved exposure draft has been posted to the IPSAS website for public comment for an appropriate period.	Yes	See IPSASB webpage on Exposure Draft 94, Linkages Between IPSAS Standards and the Government Finance Statistics Manual 2014 (Amendments to IPSAS 22) .
C2.	Comments on the exposure draft have been posted to the IPSASB website after the end of the exposure period.	Yes	See IPSASB webpage on Exposure Draft 94, Linkages Between IPSAS Standards and the Government Finance Statistics Manual 2014 (Amendments to IPSAS 22) .
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	See Agenda Items 12.A.1–12.A.4 and 12.B.4 of the IPSASB September 2026 meeting. See section 12 of the IPSASB September 2026 meeting minutes. (to be posted in December 2026)
D2.	The IPSASB has deliberated significant matters raised in the comment letters, and significant decisions have been minuted.	Yes	See Agenda Items 12.A.1–12.A.4 and 12.B.4 of the IPSASB September 2026 meeting. See section 12 of the IPSASB September 2026 meeting minutes. (The minutes will be posted on the IPSASB's website after their approval at the December 2026 meeting.)
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.	Yes	See Agenda Items 12.A.1–12.A.4 and 12.B.4 of the IPSASB September 2026 meeting. See section 12 of the IPSASB September 2026 meeting minutes. (The minutes will be posted on the IPSASB's website after their approval at the December 2026 meeting.)

#	Due Process Requirement	Yes/No	Comments
D4.	The IPSASB CAG has been consulted on significant issues raised by respondents to the exposure draft and the IPSASB's related responses.	No	No signification issues on the content of ED 94 were raised by respondents that warranted CAG consultation.
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.	No	No signification issues on the content of ED 94 were raised by respondents that warranted CAG consultation.
D6.	The IPSASB has assessed whether there has been substantial change to the exposed document such that re-exposure is necessary.	Yes	The IPSASB considered the need to re-expose the document and concluded that re-exposure was not necessary. See September 2026 Minutes – Agenda Item 12 (The minutes will be posted on the IPSASB's website after their approval at the December 2026 meeting.)
D7.	If applicable, the IPSASB has voted on a resolution in favor of re-exposure.	N/A	See D6 above.
D8.	The basis of the IPSASB's decision with respect to re-exposure has been minuted.	N/A	See D6 above.
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.	N/A	See D6 above.
E1.	The Program and Technical Director has confirmed to the IPSASB that due process has been followed effectively the	Yes	The Program and Technical Director asserted that due process had been followed effectively, in that: • An ED had been issued for consultation;

#	Due Process Requirement	Yes/No	Comments
	final standard is approved for issuance.		• Responses to the ED were received and made publicly available on the IPSASB website; • The IPSASB had deliberated significant matters raised in the comment letters, and significant decisions will be minuted; and • The IPSASB had 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 and agreed there were none. See September 2026 Minutes – Agenda Item 12 (The minutes will be posted on the IPSASB's website after their approval at the December 2026 meeting).
E2.	The IPSASB has approved the final revised content of the exposed standard in accordance with its Terms of Reference.	Yes	<i>Linkages Between IPSAS Standards and the Government Finance Statistics Manual 2014</i> (Amendments to IPSAS 22) was approved at the September 2026 meeting. See September 2026 Minutes – Agenda Item 12 (The minutes will be posted on the IPSASB's website after their approval at the December 2026 meeting).
E3.	If applicable, the IPSASB has set an effective date for application of the final standard.	N/A	There is no effective date because there were no amendments to authoritative guidance in IPSAS 22
E4.	The IPSASB's basis for conclusions has been prepared and included in the final standard.	Yes	The basis for conclusions is in the <i>Linkages Between IPSAS Standards and the Government Finance Statistics Manual 2014</i> (Amendments to IPSAS 22) final pronouncement.

Completed by: IPSASB Staff as of September 2026.