

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 2024-2028 Strategy and Work Program was approved at the September 2024 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 September 2024 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 .
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.
B3.	The IPSASB CAG has been consulted on significant issues	Yes	Advice from the IPSASB CAG was provided at its June 2025 meeting (see Agenda Item 6). Advice was communicated to the IPSASB in September

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	during the development of the exposure draft.		2025 (see Agenda Item 3) and incorporated into the Work Program Consultation as appropriate.
B4.	The IPSASB has approved the issue of the exposure draft.	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.
C. Public Exposure			
C1.	The approved exposure draft has been posted to the IPSAS website for public comment for an appropriate period.	Yes	The Work Program Consultation was published on October 25, 2025. Comments were requested by May 4, 2026.
C2.	Comments on the exposure draft have been posted to the IPSASB website after the end of the exposure period.	Yes	28 comment letters were received. All responses were made available on the IPSASB website .
D. Consideration of Respondents' Comments on an Exposure Draft			
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 were presented to the IPSASB at the June 2026 meeting (see Agenda Item 6).
D2.	The IPSASB has deliberated significant matters raised in the comment letters, and significant decisions have been minuted.	Yes	The IPSASB deliberated the issues raised in the comment letters at its June 2026 meeting. The IPSASB decisions and instructions are reflected in section 6 of the June 2026 minutes .
D3.	The IPSASB has considered whether there are any issues raised by respondents, in addition to those summarized by Staff, that it considers should	Yes	The IPSASB did not identify further issues raised by respondents beyond those summarized by Staff, that should have been discussed by the IPSASB.

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	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.	Yes	The feedback received from respondents to the 2025 Work Program Consultation was discussed with the CAG during the June 2026 CAG meeting. See Agenda Item 5 .
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.	Yes	Comments received from the CAG were brought to the IPSASB's attention verbally during the June 2026 meeting and in written form during the September 2026 meeting The IPSASB will report back to the CAG on how its advice had been addressed at the December 2026 meeting of the CAG.
D6.	The IPSASB has assessed whether there has been substantial change to the exposed document such that re-exposure is necessary.	N/A	Since the Work Program Consultation is not a draft standard to re-expose, there are no changes to a final document to consider. See Agenda Item 4.A.5 at the September 2026 IPSASB meeting. (The minutes will not be available until after approval at the December 2026 meeting.)
D7.	If applicable, the IPSASB has voted on a resolution in favor of re-exposure.	N/A	Not applicable - See D6.
D8.	The basis of the IPSASB's decision with respect to re-exposure has been minuted.	N/A	Not applicable - See D6.
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	Not applicable - See D6.
E. Approval			
E1.	The Program and Technical Director has confirmed to the IPSASB that due process has	Yes	The Program and Technical Director asserted that due process had been followed effectively, in that:

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	been followed effectively the final standard is approved for issuance.		• The work program consultation (Consultation) had been issued for consultation; • Responses to the Consultation were received and made publicly available on the IPSASB website; • The IPSASB has deliberated significant matters raised in the comment letters at its June 2026 meeting and decisions taken have been minuted; • The IPSASB consulted with the CAG in the development of the Consultation in June 2025 and on the feedback received from stakeholders in June 2026; • The IPSASB sought advice from the PIC on the development of the Consultation in July and August 2025; and • The IPSASB considered whether there were any issues raised by respondents, in addition to those summarized by Staff, that it considered should have been discussed by the IPSASB, and agreed there were none. See section 4 of the September 2026 minutes (to be approved and posted following 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	The IPSASB approved the projects to add to the Work Program as a result of the feedback received on the Work Program Consultation at its September 2026 meeting. The IPSASB's decision will be reflected in section 4 of the September 2026 minutes (to be posted on the IPSASB website after their approval at the December 2026 IPSASB meeting).
E3.	If applicable, the IPSASB has set an effective date for application of the final standard.	N/A	The projects approved will be added to the Work Program as resources become available.
E4.	The IPSASB's basis for conclusions has been prepared and included in the final standard.	N/A	There is no basis of conclusion for a Work Program Consultation. However, staff have prepared a Consultation Summary which summarizes the rational for the IPSASB's decisions on the projects added to the Work Program. The Consultation Summary will be published on the IPSASB website in Q4 2026.