IPSASB Due Process Checklist

Project: Next IPSASB Strategy

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	This initiative does not involve the revision or development of an International Standard. Accordingly, a formal project proposal was not required and therefore not developed. However, the IPSASB discussed the parameters and foundation of the next Strategy at its June 2026 IPSASB meeting, and considered the advice obtained from CAG members at the June 2026 CAG meeting.
A2.	The IPSASB has approved the project in a public meeting.	Yes	
A3.	The IPSASB CAG has been consulted on the project brief.	Yes	
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	[Pending] – the IPSASB is currently developing a Strategy consultation, to seek constituent feedback.
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.	TBD	[Pending] – the IPSASB is currently developing a Strategy consultation, to seek constituent feedback.
B3.	The IPSASB CAG has been consulted on significant issues during the development of the exposure draft.	TBD	[Pending] – the IPSASB consulted the CAG in June 2026.
B4.	The IPSASB has approved the issue of the consultation documents.	TBD	[Pending]
C. Public Exposure			

#	Due Process Requirement	Yes/No	Comments
C1.	The approved exposure draft has been posted to the IPSASB 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]
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.	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 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]
D6.	The IPSASB has assessed whether there has been substantial change to the exposed document such that re-exposure is necessary.	TBD	[Pending]

#	Due Process Requirement	Yes/No	Comments
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 explains the reasoning for re-exposure and the changes made as a result of the earlier exposure.	TBD	[Pending]
E. Approval			
E1.	The Program and Technical Director has confirmed to the IPSASB that due process has been followed effectively, and 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 October 2026.