Agenda Item 3

INSTRUCTIONS UP TO PREVIOUS MEETING

Meeting	Instruction	Actioned
October 2026	1. Clarify under key area 1 (Delivering Global Standards) that the IPSASB supports the consistent understanding of IPSASB Standards.	1. Reflected in the [draft] Strategy Consultation. See Agenda Item 3.B.2.
October 2026	2. Revise the [draft] Strategy Consultation based on editorial comments received.	2. Reflected in the [draft] Strategy Consultation. See Agenda Item 3.B.2.

DECISIONS UP TO PREVIOUS MEETING

Meeting	Decision	BC Reference
October 2026	1. The revised version of the Strategic Objective should be: "*Empower users to take effective and informed action on important emerging public interest needs and challenges by enabling the provision of high-quality information in GPFRs*".	1. N/A – Included in the latest version of the [draft] Strategy Consultation in Agenda Item 3.B.2
October 2026	2. It will include the "flow" diagram (Option B) in the [draft] Strategy Consultation document as a visual representation of the IPSASB's role in the public sector landscape, with agreed changes.	2. N/A – Included in the latest version of the [draft] Strategy Consultation in Agenda Item 3.B.2
September 2026	1. The proposed new Strategic Objective should be included in the upcoming Strategy Consultation, subject to revisions proposed by members.	1. N/A – The Strategic Objective was revised and discussed by members at the October check-in meeting. The Strategic Objective resulting from the October meeting has been included in the latest version of the [draft] Strategy Consultation in Agenda Item 3.B.2
September 2026	2. The upcoming Strategy Consultation should present a summarized overview of the IPSASB's updated Operating Model, and be accompanied by an updated version of the bridge illustration.	2. N/A – Included in the latest version of the [draft] Strategy Consultation in Agenda Item 3.B.2
September 2026	3. The upcoming Strategy Consultation should provide information about the comprehensive set of resources, with additional details in an Appendix.	3. N/A – Included in the latest version of the [draft] Strategy Consultation in Agenda Item 3.B.2
September 2026	4. The upcoming Strategy Consultation should take an active approach to champion the benefits and value of information based on IPSASB Standards, and why it matters for informed action.	4. N/A – Included in the latest version of the [draft] Strategy Consultation in Agenda Item 3.B.2

Meeting	Decision	BC Reference
September 2026	5. The upcoming Strategy Consultation should present a summary of its intended impact and relationship with stakeholders, and accompany their journeys to adopt high-quality standards, apply them with greater confidence, and advance public sector areas and take informed action.	5. N/A – Included in the latest version of the [draft] Strategy Consultation in Agenda Item 3.B.2
June 2026	1. It will begin developing its next Strategy to reflect the evolution of its strategy and to clearly communicate how the IPSASB will continue to serve the public interest, and to discuss the first draft at its September 2026 meeting.	1. N/A