Agenda Item 9

INSTRUCTIONS UP TO PREVIOUS MEETING

Meeting	Instruction	Actioned
September 2026	1. Begin work on a post implementation review on IPSAS 35, *Consolidated Financial Statements,* in Q4 2026	1. n/a

DECISIONS UP TO PREVIOUS MEETING

Meeting	Decision	BC Reference
September 2026	1. During the meeting the IPSASB decided to add a post implementation review on IPSAS 35, *Consolidated Financial Statements,* to the Work Program.	1. n/a