



HM TREASURY

Financial Reporting Advisory Board Paper

International Public Sector Accounting Standards Board Update

Issue:	The Board is invited to hear a presentation by Ian Carruthers, IPSASB Chair on an update on the work of the IPSAS Board.
Impact on guidance:	N/A
IAS/IFRS adaptation?	N/A
IPSAS compliant?	N/A
Interpretation for the public sector context?	N/A
Alignment with National Accounts	N/A
Impact on budgets/Estimates?	N/A
Recommendation:	For information only
Timing:	Ongoing

HM Treasury
15th March 2018