

Polling Questions

These questions will be asked during the event and again in a post event survey.

Mid-Period Work Program
Polling Question 1 – Which of the two major projects do you feel is <u>most</u> important to address in your jurisdiction?
a) Presentation of financial statements
b) Differential Reporting
c) Other
Polling Question 2 – Which of the four minor projects do you feel is <u>most</u> important to address in your jurisdiction?
a) IPSAS 21, Impairment of Non-Cash Generating Assets
b) IPSAS 31, Intangible Assets
c) IPSAS 33, First Time Adoption of Accrual Basis IPSASs
d) Making Materiality Judgements
e) Other
Measurement
Polling Question 1 – Do you agree a current value public sector measurement basis is a useful concept to be applied in IPSAS?
a) Yes
b) No
Polling Question 2 – Do you agree current operational value is the value of an asset used to achieve the entity's service delivery objectives at the measurement date?
a) Yes
b) No
Natural Resources
Polling Question 1 – Do you agree a natural resource can be generally described as an item which: (a) Is a resource as described in the IPSAS's Conceptual Framework; (b) Is naturally occurring; and (c) Is in its natural state.
a) Yes
b) No
Polling Question 2 – Do you agree the delineation between natural resources and other resources should be based on whether the item is in its natural state? To be in its natural state, a natural resource must not have been subjected to human intervention, which modifies the quantity and/or quality of the resource.
a) Yes
b) No