

Polling Questions

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

Mid-Period Work Program
<p>Polling Question 1 – Which of the two major projects do you feel is <u>most</u> important to address in your jurisdiction?</p> <p>a) Presentation of financial statements</p> <p>b) Differential Reporting</p> <p>c) Other</p>
<p>Polling Question 2 – Which of the four minor projects do you feel is <u>most</u> important to address in your jurisdiction?</p> <p>a) IPSAS 21, Impairment of Non-Cash Generating Assets</p> <p>b) IPSAS 31, Intangible Assets</p> <p>c) IPSAS 33, First Time Adoption of Accrual Basis IPSASs</p> <p>d) Making Materiality Judgements</p> <p>e) Other</p>
Measurement
<p>Polling Question 1 – Do you agree a current value public sector measurement basis is a useful concept to be applied in IPSAS?</p> <p>a) Yes</p> <p>b) No</p>
<p>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?</p> <p>a) Yes</p> <p>b) No</p>
Natural Resources
<p>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.</p> <p>a) Yes</p> <p>b) No</p>
<p>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.</p> <p>a) Yes</p> <p>b) No</p>