



## Memorandum

To:	AASB and FRSB members	Date:	4 March 2010
From:	Clark Anstis and Joanne Scott	Agenda Item:	B8
Subject:	Service Concession Arrangements	File:	

### Action

- Receive an education session on IPSASB ED 43 *Service Concession Arrangements: Grantor*
- Consider the nature of any AASB / FRSB due process regarding IPSASB ED 43, including a joint Invitation to Comment and a joint submission to IPSASB
- Provide feedback on key issues for inclusion in such an Invitation to Comment

### Attachments

Agenda Paper B8.1      Staff Note on IPSASB ED 43

Agenda Paper B8.2      IPSASB ED 43 *Service Concession Arrangements: Grantor*

### Staff Recommendations

1. The Boards should issue a joint Invitation to Comment on the IPSASB ED.
2. An Invitation to Comment should include the information from the "Background", "Australian and New Zealand Context" and relevant parts of the "Invitation to Comment" sections of agenda paper B8.1.
3. The Boards should make a joint submission on the IPSASB ED.