

# AWCBC IFRS Working Committee

AWCBC CFO meeting  
November 12, 2013



# August WC agenda

- **IFRS**
  - Cross-Canada Comparison
  - Upcoming standards
  - Post IFRS clean up
- **Occupational Disease Liabilities**
- **Other items**



# IFRS

- Year two
- Cross-Canada Comparison
  - Summary of policy elections and presentation differences
- Upcoming changes
  - IAS 32 – netting of financial assets and liabilities
  - IFRS 10, 11, 12 (Consolidation, Joint Arrangements, Interest in Other Entities)
  - IFRS 4
- Clean up activities



# Occupational Disease Liability

- Very little progress

## Administrative Issues

- Asset capitalization policies
- Safety rebate incentives
- Post employment benefits
- Provincial pension plan changes
- Internal vs external statement formats
- ERM programs



Questions?