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## IASB Cover sheet - Insurance contracts

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### Meeting summary

The IASB and FASB will continue their discussions on insurance contracts. They will have non-decision-making sessions on the use of other comprehensive income to present some changes in the insurance contract liability, decision-making sessions on reinsurance, contract modifications and riders, and a non-decision-making session on the single margin approach tentatively adopted by the FASB.

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### Staff papers

#### Wednesday 18 April and Thursday 19 April, Joint with FASB

- 2/82 Insurance contracts: Cover note
- 2A/82A Insurance contracts: Background on the use of other comprehensive income
- 2B/82B Insurance contracts: The use of other comprehensive income for presenting the effect on the insurance contract liability arising from changes in specified assumptions
- 2C/82C Insurance contracts: The mechanics of using OCI to present specified changes in the insurance contracts liability
- 2D/82D Insurance contracts: Loss recognition test
- 2E/82E Insurance contracts: Examples to illustrate the use of other comprehensive income (OCI) for presenting specified changes in the insurance liability
- 2F/82F Insurance contracts: Additional Topics on Reinsurance Contracts Accounting Reinsurance
- 2G/82G Insurance contracts: Contract modifications
- 2H/82H Insurance contracts: Riders and policy loans
- 2I/82I Insurance contracts: Education session: single margin approach
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The staff are responsible for developing staff papers with recommendations, along with supporting analysis, for consideration by the IASB in its public meetings.

The staff papers should provide sufficient information to enable the IASB members to make informed decisions on technical matters.

In developing the staff papers the staff are expected to research and consult widely, including seeking advice from IASB members. However, recommendations ultimately reflect the views of the staff having considered the information they have obtained.

#### Assigned Board members

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All IASB Board members are responsible for the decisions they make in developing and issuing IFRSs. Allocated Board members have additional responsibilities to work with the staff team to provide guidance in completing the project.

Staff members have ultimate responsibility for the board papers and the recommendations as noted above. However, allocated Board members provide advice to the staff on the adequacy and clarity of the analysis in drafts of staff papers to ensure that the full Board has the information it needs to make technical decisions.

The recommendations made in staff papers do not necessarily reflect the views of the allocated Board members.