

## Actuarial Standards Board (ASB) Meeting N° 115

April 13, 2021

Document 221044

### Approvals

No documents were approved by the ASB at this meeting.

### Reports from designated groups

- a) IFRS 17 (Insurance Contracts): An exposure draft, combining the changes for this designated group (DG) with those of the DG on the Role of the Actuary in the Context of IFRS 17, has been published with a deadline for comments of May 31, 2021.
- b) Quinquennial Review of Part 3000 (Pension Plans): The DG is preparing an exposure draft expected to be presented to the ASB for approval at a special meeting in May.
- c) Meaningful Stress Testing (Part 3000): The DG is preparing an exposure draft expected to be presented to the ASB for approval at a special meeting in May.
- d) Benefit Security (Part 3000): The DG is preparing an exposure draft expected to be presented to the ASB for approval at a special meeting in May.
- e) Role of the Actuary in the Context of IFRS 17: The DG published an exposure draft with a deadline for comments of May 31, 2021.
- f) Quinquennial Review of Part 4000: The DG is preparing an exposure draft to be presented to the ASB in the fall.
- g) ISAP 6 and ISAP 5: The DG is reviewing the comments on the notice of intent on ISAP 6. It expects to present an exposure draft for discussion at the June ASB meeting. No revisions to standards are expected pertaining to ISAP 5.
- h) Quinquennial Review of Part 6000 Post-employment benefit plans: The DG is preparing an NOI expected to be presented to the ASB at its June meeting.
- i) Ultimate Reinvestment Rate: An initial communication was published with a deadline for comments of May 15, 2021.
- j) Pension Commuted Values when Bond Yields are Negative: The DG is preparing an exposure draft to be presented to the ASB at a special meeting in May.

### Webcasts

No webcasts are currently being considered.

### Future meetings

The ASB confirmed its intended upcoming meeting schedule as follows:

- June 22, 2021 – 10:00–16:00 (videoconference)