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Disclosure of Interests in Other Entities

I'm Denise Juvenal this pleasure to have the opportunity to comment on this consultation about Disclosure of Interests in Other Entities at International Public Sector Accounting Standards (IPSASs). This is my individual commentary for IFAC-IPSASb.

Guide for Respondents

The IPSASB would welcome comments on all of the matters discussed in this Exposure Draft. Comments are most helpful if they indicate the specific paragraph or group of paragraphs to which they relate, contain a clear rationale and, where applicable, provide a suggestion for alternative wording. The Specific Matters for Comment requested for the Exposure Draft are provided below.

Specific Matter for Comment 1:

Do you agree the proposed disclosures in this draft Standard? If not, why? Are there any additional disclosures that would be useful for users of financial statements?

Yes, I agree with proposed disclosures in this draft Standard. I do not have other additional disclosure that would be useful for users of financial statements. I suggest for the Board, if agrees, that consult European Commission Internal Markets¹ for Investment Services and regulated markets is very interesting for improve this discussion.

Specific Matter for Comment 2:

Do you agree with the proposal that entities for which administrative arrangements or statutory provisions are dominant factors in determining control of the entity are not structured entities? If not, please explain why and explain how you would identify entities in respect of which the structured entity disclosures would be appropriate.

Yes, I agree with the proposal that entities for which administrative arrangements or statutory provisions are dominant factors in determining control of the entity are not structured entities.

I suggest for the board, if agrees, that observe the internal control² for the public sector and the meeting of G20³ about Financial Reforms – Progress and Challenges To G20 Finance Ministers and Central Bank Governors can be do not have impact direct, so I think that is very interesting for this draft.

Thank you for opportunity for comments this proposal, if you have questions do not hesitate contact to me, rio1042370@terra.com.br.

Yours,

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¹ http://ec.europa.eu/internal_market/securities/isd/index_en.htm and http://ec.europa.eu/internal_market/securities/isd/mifid/index_en.htm

² <http://www.imf.org/external/np/pp/eng/2012/080712.pdf> and https://www.g20.org/sites/default/files/g20_resources/library/Saint_Petersburg_Declaration_ENG.pdf

³ https://www.g20.org/sites/default/files/g20_resources/library/FSB%20Chair%20letter%20to%20G20%20Mins%20and%20Govs%2017%20Feb%202014.pdf