Open discussion: Re-confirming the decision to adopt accrual based IPSAS

- What is the business case for the change? Why is the reform a stepping stone to being able to achieve better outcomes?
- What is our vision? Is it backed by all stakeholders? Is it back by legislation?
- Who are the key stakeholders that affect or are affected by the change?
- Have we set clear goals for the transformation? What is a realistic timeframe for the transition?
- How do we manage such complex and extensive change?
 - What is the scope of implementation? How do we plan to roll it out?
 - What resources do we need?
 - What are the main obstacles we have to address?
- What will it cost? Is there sufficient commitment to allocate the required resources to the project from start to finish?
 How can we make certain the changes are lasting?

