

VALUE OF THE CAG TO THE IPSASB

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IPSASB CAG Meeting – December 2022

DANKE!
THANK YOU!

DANKE!
THANK YOU!
MERCİ!
GRAZIE!
GRACIAS!
DANK JE WEL!

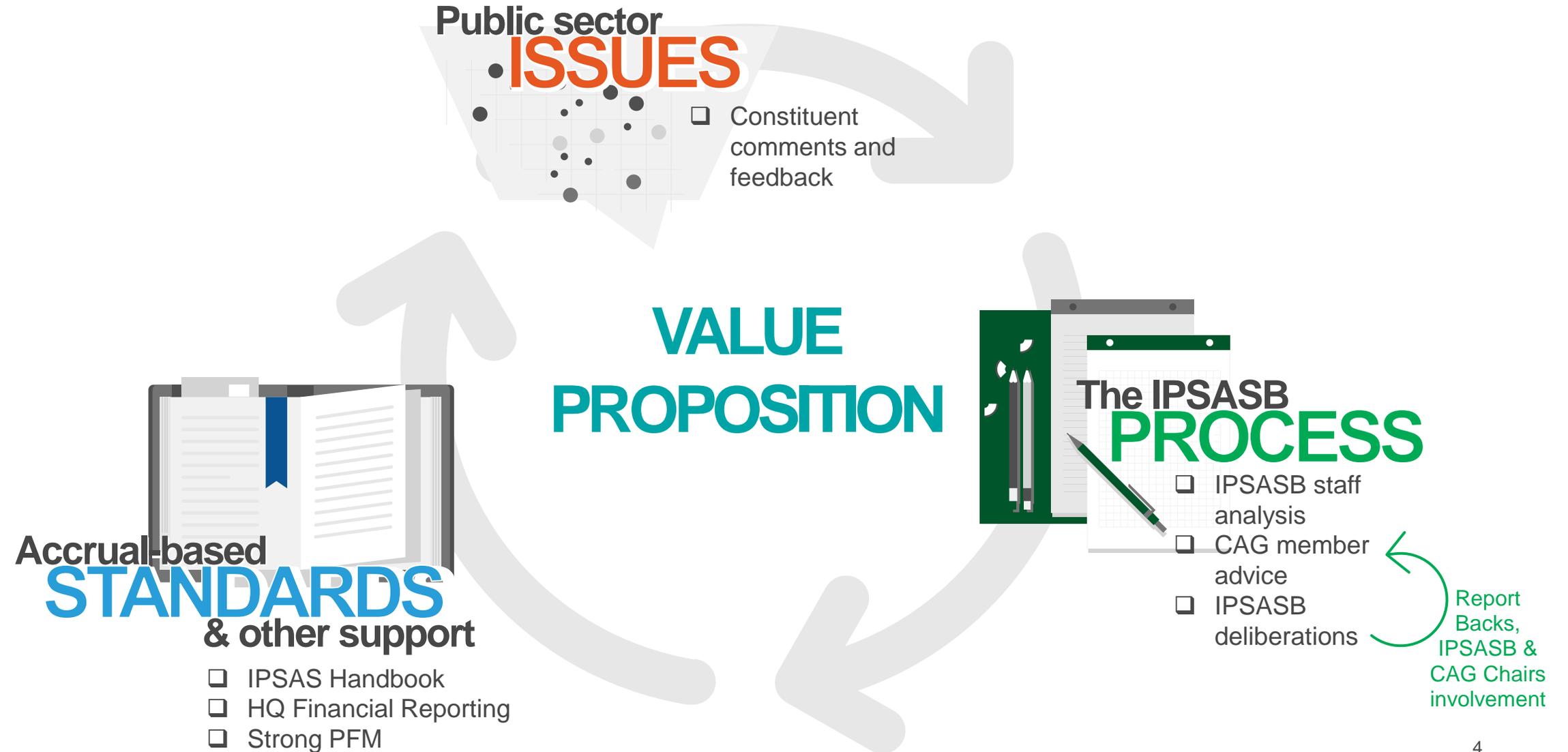
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AGENDA

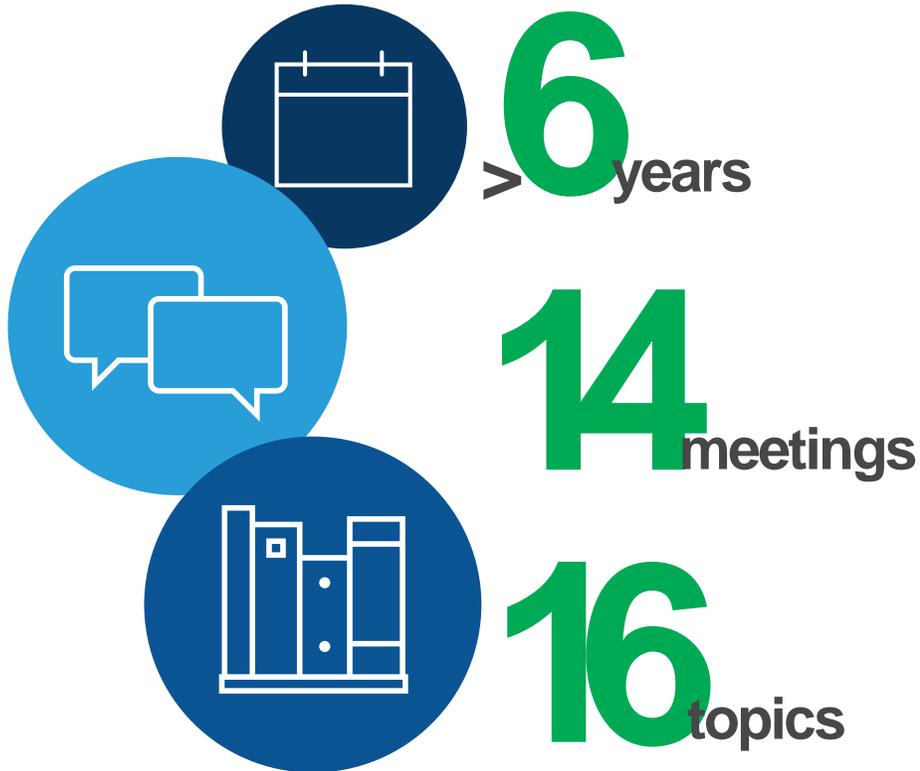
- 1** EXECUTIVE SUMMARY
- 2** OVERVIEW OF THE CAG
- 3** VALUE OF THE CAG
- 4** LOOKING FORWARD

Executive Summary



Overview of the CAG

Objective: Provide a forum where the IPSASB consults representatives of public and private sector organizations, or individuals, that are interested in or affected by its work, including those engaged in the preparation, audit, or evaluation of public sector financial reports, to obtain advice on various matters.



STRATEGIC

- Strategy and Work Plan 2019–2023
- Mid-Period Work Consultation
- Advancing Public Sector Sustainability Reporting

TECHNICAL

- Assets Held for Sale
- Cash Basis IPSAS
- Conceptual Framework
- Differential Reporting
- Financial Instruments
- Heritage
- Infrastructure
- Leases
- Measurement
- Natural Resources
- Public Sector Combinations
- Revenue & Transfer Expenses
- Social Benefits

ADOPTION & IMPLEMENTATION ISSUES

- Various topics

Value of the CAG to the IPSASB: Approach

INPUTS INTO ANALYSIS

ADVICE
(VALUE, EFFECTIVENESS, & TYPE)

DELIVERY
(TIMING & FORM)

Value of the CAG to the IPSASB: Results

ADVICE

(VALUE, EFFECTIVENESS, & TYPE)

- ✓ **Valuable inputs**
 - Essential
 - Diverse
 - Knowledgeable

- ✓ **Effective support**
 - Directional
 - Practical lens

- ✓ **Beneficial on multiple types of issues**
 - Strategic
 - Tackle complexities

DELIVERY

(TIMING & FORM)

- ✓ **Appropriate timing**
 - Received appropriately in all project phases

- ✓ **Useful in multiple forms**
 - Directly
 - Indirectly

Looking Forward



- ❑ **Maintain CAG member diversity**
 - The CAG Membership Panel will continue to manage the member profile / composition and maintain a diverse mix of views and stakeholder representation

- ❑ **Emphasize access to CAG member advice**
 - Highlight access to CAG member advice for Board members

- ❑ **Incorporate more strategic and implementation discussions**
 - Transition of the IPSASB's work plan will naturally bring more opportunities for such discussions

A collage of grey paper cutouts of question marks and a blue banner with the word 'QUESTIONS?' in white. The background is dark grey with various paper cutouts, including a large question mark on a cloud-like shape, a question mark on a rectangular piece, and a question mark on a lined notebook page. A hand is visible at the bottom right corner.

QUESTIONS?

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