

# VALUE OF THE CAG TO THE IPSASB

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IPSASB CAG Meeting – December 2022



DANKE!  
THANK YOU!

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

DANKE!  
THANK YOU!

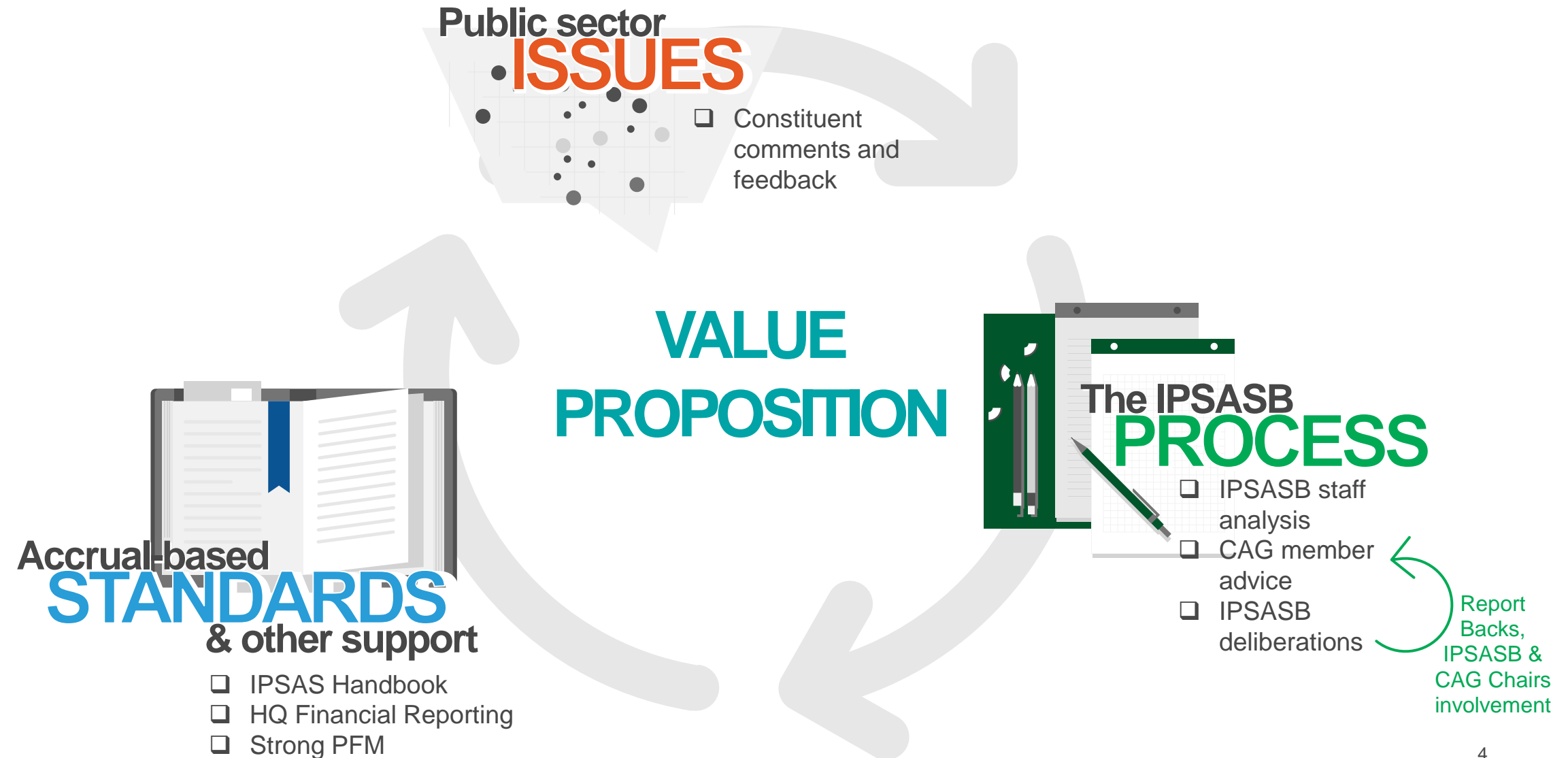
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# AGENDA

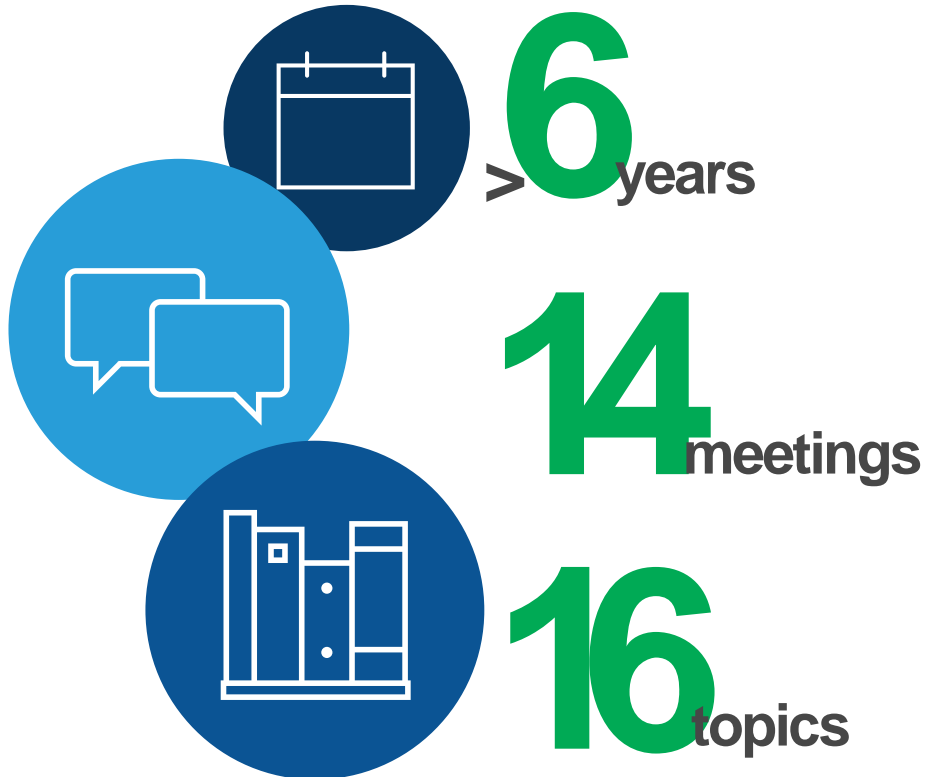
- 1** EXECUTIVE SUMMARY
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- 4** LOOKING FORWARD

# 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

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### 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 various paper cutouts on a dark background. The cutouts include several question marks of different sizes and styles, a lightbulb, and a small circle. A blue banner with the word 'QUESTIONS?' in white capital letters is centered over the collage. The cutouts are layered, creating a sense of depth.

**QUESTIONS?**



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