

# Agenda Item 1.7

## IPSASB REPRESENTATION LIAISON ACTIVITIES: OCTOBER–DECEMBER 2022

Region	Meeting Date(s)	City, Country	Organization	IPSASB Attendees	Event Details	Key Message/Issues Identified for Feedback to IPSASB	*Strategic Themes
<b>AFRICA AND THE MIDDLE EAST</b>	October 3–4	Dodoma, Tanzania	NBAA <sup>i</sup>	N. Kiure	Participation at National Audit Office meeting to discuss audit of IPSAS based Financial Statements.	Ensuring compliance of IPSAS by entities being audited.	D, E
	October 4	Harare, Zimbabwe (virtual)	PAAB <sup>ii</sup>	I. Carruthers	Attendance at graduation event for first public sector conversion stream candidates.	Potential role in leading accrual accounting implementation in Zimbabwe public sector.	D
	October 5–7	Katsina, and Sokoto, Nigeria	FAAC <sup>iii</sup> -Subcommittee	C. Nyong	Participation in nationwide capacity building on IPSAS Implementation. I served as presiding Chairman of the national IPSAS implementation committee that rolled out the capacity building programme.	Continuous training of preparers on IPSAS implementation.	D, E
	October 12–13	Dubai, United Arab Emirates	FAAS <sup>iv</sup> of INTOSAI	R. Smith	IPSASB update presentation on the Work Program. Participation in discussions related to public sector audit and accounting issues related to national audit offices.	Significant interest in IPSASB projects and developments. Sustainability is a very important issue from a reporting, as well as audit perspective.	A, D, E

IPSASB Representation Liaison Activities  
IPSASB Meeting (December 2022)

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	October 26–28	Mwanza, Tanzania	NBAA	N. Kiure, W. Kalulu	Continued engagement regarding the implementation of IPSAS.	IPSAS Improvements for 30 June 2022.	D, E
	October 26–28	Awka, and Owerri, Nigeria	FAAC-Subcommittee	C. Nyong	Participation in nationwide capacity building on IPSAS Implementation.	Continuous training of preparers on IPSAS implementation.	D, E
	November 2–4	Umuahia, Enugu, and Kaduna, Nigeria	FAAC-Subcommittee	C. Nyong	Participation in nationwide capacity building in IPSAS Implementation.	Continuous training of preparers on IPSAS implementation.	D, E
	November 3	Johannesburg, South Africa	IFAC <sup>v</sup>	L. Bodewig	Meeting with Mr. Alan Johnson and Director-General of National Treasury.		
	November 3	South Africa (virtual)	ASB <sup>vi</sup>	A. van der Burgh	Attendance at ASB Board meeting to give feedback on projects of IPSASB.		
	November 9–11	Lagos, Ondo, and Ibadan, Nigeria	FAAC-Subcommittee	C. Nyong	Participation in nationwide capacity building on IPSAS Implementation.	Continuous training of preparers on IPSAS implementation.	D, E
	November 14–16	Abeokuta, and Osogbo, Nigeria	FAAC-Subcommittee	C. Nyong	Participation in nationwide capacity building on IPSAS Implementation.	Continuous training of preparers on IPSAS implementation.	D, E

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	November 23– December 14	Multiple cities, Nigeria	FAAC- Subcommittee	C. Nyong	Participation in nationwide capacity building on IPSAS Implementation.	Continuous training of preparers on IPSAS implementation.	D, E
	November 30 – December 2	Dar es Salaam, Tanzania	NBAA	N. Kiure, W. Kalulu	Paper on the ESG Measurements and Disclosures Challenges in Tanzania.	Sustainability Reporting in Tanzania.	D, E
<b>ASIA</b>	October 6	Riyadh, Saudi Arabia	Ministry of Finance	A. Al-Mehthil	Participation in mid-term financial planning, pilot exercise, lessons learned.	Public Finance Management, IPSAS.	E
	October 12	Philippines (virtual)	Development Academy of the Philippines Public Management Development Program	L. Chatto	Debriefing on the conduct of Middle Managers Class (MMC) 29 of the Public Finance and Budgeting Module of the DAP's Public Management Development Program.	Inputs/Comments on the topics "Principles on Government Accounting" and "Understanding Financial Accounts in the Government" (including IPSAS and IFRS as financial reporting frameworks in the Philippine Government).	E
	October 17–19	Virtual	IFAC	L. Chatto	Attendance at 2022 IFAC EdExchange: The Future of Technology in Accounting Summit.	The impact of technology on the future of the accountancy profession and its value to the accountants (including those in the public sector who are key players in IPSAS implementation).	D

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	October 20	Virtual	Board of Audit, MOF	M. Kobayashi, T. Fukiya, H. Takahashi	Update of IPSASB CP Natural Resources.		A, D
	October 24	Riyadh, Saudi Arabia	Accrual Accounting Center	A. Al-Mehthil	Discussion of ED 77 application, Real Estate valuation program. Develop accounting decision trees for valuation.	Compliance with IPSAS.	A, C
	October 30	Tokyo, Japan	JAGA <sup>vii</sup>	M. Kobayashi, T. Fukiya	Internationalization of public sector accounting.	Comparison between Japanese governmental accounting and IPSAS. Updating of IPSASB.	D
	October 31	Virtual	Ministry of Finance, and Accrual Accounting Center	A. Al-Mehthil	Roundtable discussion on IPSAS 44 with more than 20 government agencies and accounting offices.	Standard adaptations, policy development and option implications.	D
	October 31	Virtual	UNCTAD <sup>viii</sup> Intergovernmental Working Group of Experts on ISAR <sup>ix</sup>	L. Chatto	Attendance at UNCTAD-ISAR Annual Accounting Workshop.	Regional partnership for the promotion of sustainability reporting.	A, C

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	November 1–3	Virtual	UNCTAD-ISAR	L. Chatto	Participation in UNCTAD-ISAR 39 <sup>th</sup> Session and workshop.	Good practices in and approaches to the practical implementation of sustainability reporting requirements; and Review of practical implementation of international standards of accounting and reporting in the private and public sectors.	A, C, D, E
	November 3	South Korea (Virtual)	KIPF <sup>x</sup>	R. Smith	3 <sup>rd</sup> KIPF Public Sector Accrual Accounting Symposium on Contingent Liability Management.	Importance of management of contingent liabilities before they crystalize as a good public financial management practice. Ensuring accounting information is useful and used in decision making.	E
	November 4	Philippines	COA <sup>xi</sup> , Government Accountancy Sector	L. Chatto	Discussion regarding the submission of COA's comments/inputs on ED 83, <i>Reporting Sustainability Program Information</i> .	Encouraged the COA-Government Accountancy Sector officials to submit prepare comments on ED 83 on or before January 16, 2023.	C
	November 7	Virtual	Ministry of Internal Affairs and Communications	M. Kobayashi, T. Fukiya, H. Takahashi	Update of IPSASB ED 83, CP Natural Resources.		A, D
	November 10	Riyadh, Saudi Arabia	Ministry of Finance, and Accrual Accounting Center	A. Al-Mehthil	Attendance at International Accounting Day with Accrual Accounting Center.	Utilize the international accounting day to present the progress on conversion accrual and highlight the key benefits of accounting/accrual.	A, D, E

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	November 15	Mumbai, India (virtual)	IFAC Council	I. Carruthers	Attendance at annual meeting of IFAC Council.	IPSASB annual update.	A, C
	November 19	Mumbai, India	ICAI <sup>xii</sup> /IFAC	I. Carruthers	Participation in panel discussion at World Congress of Accountants.	Building and effective ecosystem for high-quality sustainability disclosure.	C
	November 21	Mumbai, India	ICAI/IFAC	I. Carruthers	Participation in panel discussion at World Congress of Accountants.	Public sector priorities – trust, sustainability and accountability.	C, D, E
<b>AUSTRALIA AND OCEANIA</b>	October 18	Auckland, New Zealand	NZASB <sup>xiii</sup>	T. Beardsworth	Update on IPSASB Work Program and outcomes of September IPSASB Meeting.	Positive progress made on important projects, such as Measurement, Leases.	D
<b>EUROPE</b>	October 10	Zurich, Switzerland	EFV <sup>xiv</sup> , FDK (Conference of cantonal minister of finance)	C. Beier, M. Wermuth	Newsletter of IPSASB meetings.	Summary of IPSASB meeting in September.	A
	October 12	Virtual	FAAS <sup>xv</sup> of INTOSAI	M. Esser-Müllenbach	Participation and presentation at INTOSAI FAAS Annual Meeting.	Current Financial Audit and Accounting Landscape in Germany.	D, E
	October 18	Amsterdam, Netherlands (virtual)	GRI <sup>xvi</sup> Global Sustainability Standards Board	I. Carruthers R. Smith	Presentation and discussion on IPSASB.	IPSASB's work and potential to collaborate on public sector sustainability reporting.	C

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	October 20	Zurich, Switzerland and Nuremberg, Germany (virtual)	Canton of Zurich & arf Gesellschaft für Organisationsentwicklung mbH (advisor for PFM)	C. Beier, M. Esser-Müllenbach, M. Wermuth	Round table with CFO of States of Bavaria, Nordrhein-Westfalen, Baden-Württemberg, representatives of German, Swiss and Austrian Federal Finance Ministry, European Commission e.c.	Recent development at IPSASB meeting. Update of EPSAS development. Presentation and discussion about measurement framework, especially COV; Next step sustainability reporting.	D
	October 20	Dublin, Ireland (virtual)	Chartered Accountants Ireland	I. Carruthers	Presentation on PFM Global Trends and Developments.	Using accrual information and potential impact of sustainability reporting.	C, E
	October 25	Amsterdam, Netherlands (virtual)	GRI	I. Carruthers R. Smith	Meeting to explore potential for collaboration – discussion.	Background and potential areas to explore.	C
	October 25–27	Virtual	OECD <sup>xvii</sup>	M. Wermuth	Attendance at conference on National Economic and Financial Accounts.	Addressing important topics in national accounts with the main focus on current data gaps (such as non-financial assets, sustainability information etc.).	E
	October 25–27	Copenhagen, Denmark	United Nations	I. Carruthers, R. Smith, E. Zhou	Presentation at the 2022 Task Force on Accounting Standards (UN TFAS) Conference.	Update on the IPSASB Strategy and Work Plan. Overview of the Revenue and Transfer Expenses projects and details on the accounting principles proposed by the IPSASB. Engaged in detailed discussions with conference attendees on how the principles may apply in practice.	D

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	November 1	Geneva, Switzerland (virtual)	UNCTAD – ISAR (Intergovernmental Working Group of Experts on International Standards on Accounting and Reporting)	I. Carruthers	Attendance at the conference to present at the plenary session.	Developments in Financial and Sustainability Reporting.	A, C
	November 3	Paris, France (virtual)	OECD	I. Carruthers	Presentation and panel discussion at OECD Paris Collaborative on Green Budgeting.	Advancing Public Sector Sustainability Reporting – update on IPSASB’s work and launch of ED 83.	C
	November 3	Geneva, Switzerland	UNCTAD – ISAR	C. Beier	Attendance at the 39 <sup>th</sup> session: Review of practical implementation of international standards on accounting and reporting in the private and public sector.	Pathways to accrual. IPSAS 33 and experience in Switzerland.	D
	November 10	Amsterdam, Netherlands	GRI	I. Carruthers	Meeting to explore potential for collaboration – discussion.	Discussion of practical and conceptual issues.	C
	November 11	Paris, France	ISSB <sup>xviii</sup>	I. Carruthers	Introductory meeting with ISSB Chair.	Background and opportunities for collaboration.	C



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	November 15	Berne, Switzerland	FFA and Delegation from Nigeria	M. Wermuth	Practical implementation of international standards on accounting and reporting in the Swiss Confederation.	Pathways to accrual. Experience at federal level.	D
	November 16	Istanbul, Turkey (virtual)	UNDP <sup>xix</sup> Biofin Initiative	I. Carruthers	Introductory meeting.	Potential areas for input to IPSASB's work.	A, C
	November 16	Madrid, Spain	Jornada sobre Contabilidad del Sector Público	K. Sanchez, F. Mocavini	Presentation on transfer expenses.		D, E
	November 16	Zurich, Switzerland	Canton on Zurich and Delegation from Nigeria	C. Beier	Practical implementation of international standards on accounting and reporting in the Canton of Zurich.	Pathways to accrual. Experience in Zurich.	D
	November 17–18	Madrid, Spain	EPSAS Expert Group	K. Sanchez, F. Mocavini	Presentation on IPSASB Update.		D, E
	November 29	Vienna, Austria	World Bank – Senior Official Workshop	R. Smith	Attend workshop to inform policymakers on recent developments related to financial and sustainability reporting and public financial management reforms		D, E

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	November 30	Virtual	CIPFA <sup>xx</sup>	H. Diederichs	Presentation on IPSAS developments, including sustainability.	Update on key IPSAS developments including non-current assets held for sale, leases and sustainability reporting.	D, E
	November 30	Vienna, Austria	World Bank Centre for Financial Reporting Reform – Financial and Sustainability Reporting for Debt Transparency and a Resilient Recovery	R. Smith	Conference related to ongoing reforms how reliable and transparency financial and non-financial information can support improved decision making.		D, E
	December 1	Vienna, Austria	PULSAR <sup>xxi</sup>	R. Smith	Community of practice workshop. IPSASB presentation on consolidation requirements in IPSAS.		A, D, E
	December 2	Virtual	ACCA	R. Smith	ACCA Virtual Public Sector Conference – Green Budgeting in the Public Sector	Need for public sector sustainability reporting standards.	C, E
	December 15	Berne, Switzerland	SRS-CSPCP <sup>xxii</sup> Advisory Committee	C. Beier, M. Wermuth	Meeting with the board. We are preparing documents in advance and participate in discussions.	Several issues concerning the harmonization of the accounting framework between central government and state/municipal level. Alignment with statistical requirements.	A

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<b>LATIN AMERICA AND THE CARIBBEAN</b>	October 5–7	Mexico City, Mexico	FOCAL <sup>xxiii</sup>	K. Sanchez, T. Müller-Marqués Berger, R. Smith, D. Warren, J. Fonseca, A. Llambi	Attendance at annual FOCAL Conference / IPSASB Supporting System of National Accounts/Balance of Payments Update.	IPSASB role, current status of update, and presentation of IPSAS-ISS Alignments Dashboard. Update on IPSAS 17, Property Plant and Equipment.	E
	October 18	São Paulo, Brazil	CQ Network	P. Varela	Attendance and participation at XII International Congress in Accounting, Costs and Expenditure Quality in the Public Sector.	Environmental, Social and Governance – ESG.	E
	November 10	Lima, Perú	FOCAL	K. Sanchez, A. Llambi	Presentation on IPSASB Update.	Property, Plant and Equipment Measurement Leases Sustainability	D, E
	November 16	Brasília, Brazil	UNB <sup>xxiv</sup>	P. Varela	Participation at 8 <sup>o</sup> UNB International Conference in Accounting and Governance.	The use of Public Sector (Financial) Reporting Information by politicians.	D
	November 23	Santiago, Chile (virtual)	Technical Group - United Nations Panel of External Auditors	R. Smith	Annual IPSASB Update presentation to the technical group of the UN panel of external auditors.		A, D

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	November 28–29	Santiago, Chile	United Nations Panel of External Auditors	M. Esser-Müllenbach	Coordination of the audits of Panel members, exchange information on audit methods and findings; attended and participated in discussions.	The president of the German Supreme Audit Institution, Mr. Kay Scheller, presented key findings and lessons learned from a six-year membership in the UN Board of Auditors.	D, E
	November 29	Brasília, Brazil	CFC <sup>xxv</sup>	P. Varela, A. Moura	Meeting of the Permanent Committee for Public Sector Accounting Standards Participation as an Advisory Board member.	Committee responsible for issuing the Brazilian Public Sector Accounting Standards.	A
	December 1	Brasilia, Brazil (virtual)	Ministry of Economy	J. Fonseca	Presentation at VIII Brazilian Seminar on Public Sector Accounting / Global landscape and perspectives on IPSAS adoption.	IPSAS adoption worldwide.	D
<b>NORTH AMERICA</b>	October 25	Virtual, Washington D.C.	FASAB <sup>xxvi</sup>	S. Showalter	Presentation at FASAB board meeting.	Provided update on IPSASB current projects to FASAB board members.	D

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	November 2	Ottawa, Ontario	CPA Canada	R. Pichard	Presentation at Public Sector Conference.	Provided update on current IPSASB projects.	D
	November 2	New York, USA	Forum of Firms	R. Smith	IPSASB Update Presentation on upcoming new IPSAS and Sustainability Reporting in Public Sector.	Growing interest with Forum of Firms members about IPSAS.	A, D
	November 3	New York, USA (virtual)	UN Statistics and World Bank	I. Carruthers	Presentation at 6 <sup>th</sup> Policy Forum on Natural Capital Data.	Potential for public sector sustainability reporting to support better decision making.	C
	November 17	Virtual	CAGFO <sup>xxvii</sup>	R. Pichard	Presentation at CAGFO Annual Conference.	Provided update on current IPSASB projects.	D

**\*IPSASB Strategic Themes**

Theme A	Setting standards on public sector specific issues
Theme B	Maintaining IFRS alignment
Theme C	Developing guidance to meet user' broader financial reporting needs
Theme D	Promoting IPSAS adoption and implementation
Theme E	Advocating the benefits of accrual in strengthening PFM

<sup>i</sup> NBAA is the National Board of Accountants and Auditors

<sup>ii</sup> PAAB is the Public Accountants and Auditors Board

<sup>iii</sup> FAAC is the Federation account Allocation Committee

<sup>iv</sup> FAAS is the Financial Audit and Accounting Subcommittee

<sup>v</sup> IFAC is the International Federation of Accountants

<sup>vi</sup> ASB is the Accounting Standards Board

<sup>vii</sup> JAGA is the Japan Association of Governmental Accounting

<sup>viii</sup> UNCTAD is the United Nations Conference on Trade and Development

<sup>ix</sup> ISAR is the International Standards of Accounting and Reporting

<sup>x</sup> Korean Institute of Public Finance

<sup>xi</sup> COA is the Philippine Commission on Audit

<sup>xii</sup> ICAI is the Institute of Chartered Accountants of India

<sup>xiii</sup> NZASB is the New Zealand Accounting Standards Board

<sup>xiv</sup> EFV is the Federal Finance Administration

<sup>xv</sup> FAAS is the Financial Audit and Accounting Subcommittee

<sup>xvi</sup> GRI is the Global Reporting Initiative

<sup>xvii</sup> OECD is the Organisation for Economic Co-operation and Development

<sup>xviii</sup> ISSB is the International Sustainability Standards Board

<sup>xix</sup> UNDP is the United Nations Development Programme

<sup>xx</sup> CIPFA is the Chartered Institute of Public Finance and Accountancy

<sup>xxi</sup> PULSAR is the Public Sector Accounting and Reporting Program

<sup>xxii</sup> SRS-CSPCP is the Swiss National Public Sector Accounting Standard Setter

<sup>xxiii</sup> FOCAL is the Governmental Accounting Forum of Latin America

<sup>xxiv</sup> UNB is the University of Brasília

<sup>xxv</sup> CFC is the Conselho Federal de Contabilidade

<sup>xxvi</sup> FASAB is the Federal Accounting Standards Advisory Board

<sup>xxvii</sup> CAGFO is the Canadian Association of Government Finance Officers