IPSASB – 2010 Progress Report

This report compares actual performance for the first three quarters against the detailed 2010 service delivery plan. The IFAC 2009 Annual Report contains detailed information on the services delivered by the International Public Sector Accounting Standards Board (IPSASB) in 2009.

Notes from the Chair

Early in 2010, the IPSASB issued IFRS-converged standards to achieve substantial convergence. In 2010, its focus has been on developing a public sector conceptual framework and other public sector-specific projects (see “projects in progress” below), and to addressing the lack of public interest oversight. In addition, the Chair, Members, TAs and staff continue to devote a significant amount of time to communications activities.

Service Delivery

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<thead>
<tr>
<th>Legend</th>
<th>Standards and Guidance</th>
<th>Status</th>
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<tbody>
<tr>
<td>▲ On target</td>
<td>Compliance with due process</td>
<td>▲</td>
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<tr>
<td></td>
<td>Development of high quality pronouncements in accordance with board work plan</td>
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<tr>
<td>▼ Below target</td>
<td>Adoption and Implementation</td>
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<td></td>
<td>Delivery of implementation support in accordance with board work plan</td>
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<td>Representation of the Accountancy Profession</td>
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Service Delivery

<table>
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<th>Service Delivery</th>
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<tbody>
<tr>
<td>Presentations at and participation in relevant events and meetings</td>
<td>▲</td>
</tr>
<tr>
<td>Development/maintenance of relationships with key stakeholders</td>
<td>▲</td>
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<tr>
<td>Development of public policy positions and external submissions</td>
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Major Achievements

- Participated in or presented at the following events:

  - Africa and the Middle East: 30
  - Asia: 15
  - Australia and Oceania: 24
  - Europe: 80
  - Latin America: 5
  - North America: 7

Details of the presentations are listed in an appendix to this report.

Communications

<table>
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<tr>
<th>Communications</th>
<th>Status</th>
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<tbody>
<tr>
<td>Issues of press releases; annual, quarterly and monthly reports; and other communications</td>
<td>▲</td>
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<tr>
<td>Maintenance of the website and related initiatives</td>
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Environmental Issues

- At its June 28-July 1, 2010 meeting, the IPSASB considered the implications for IPSASB oversight of the Monitoring Group’s draft report. The IPSASB will further consider oversight, functions, and governance at its November 2010 meeting.

4th Quarter Update and 2011 Projects in Progress

- As part of its program to expedite development of a conceptual framework for public sector accounting, the IPSASB devoted a significant proportion of its June 2010 agenda to advancing the project. An Exposure draft on Group 1 of the Conceptual Framework¹, and Consultation Papers on Group 2 and Group 3 (Measurement) of the Conceptual Framework are expected to be approved at the November 2010 IPSASB meeting.

¹ The IPSASB Conceptual Framework consists of four subject groups. Group 1 addresses the objectives of general purpose financial reporting (GPFR), users, qualitative characteristics, and the reporting entity. Group 2 addresses elements of general purpose financial statements (GPFSs) and recognition, and Group 3 addresses measurement and Group 4 addresses presentation and disclosure.
• Improvements to IPSASs are also expected to be approved.
• The IPSASB will consider the report of the Joint IPSASB-IMF Task Force.
• The IPSASB will consider responses to ED 43, *Service Concession Arrangements: Grantor*.
• The IPSASB will discuss issues related to its project on service performance reporting and entity combinations, which are expected to progress further in 2011.

### Other Matters

- The IPSASB’s current staff complement is:
  - Technical Director (Toronto);
  - Deputy Director (UK/Toronto);
  - 2 Senior Technical Managers (Toronto);
  - 1 Technical Manager (Toronto);
  - 1 Senior Advisor (Australia-half-time); and
  - 1 Administrative Assistant (Toronto -half-time)

### Meeting Updates

The IPSASB met 3 times since the November 2009:
- December 8-11, 2009 – Rome, Italy
- April 6-9, 2010 – Toronto, Canada
- June 29-July 1, 2010 – Vienna, Austria
Appendix

IPSASB Communication and Liaison Activities

AFRICA & THE MIDDLE-EAST

- 1/20 Jerusalem, Israel – Approval of a new course in Government advanced accounting and IPSAS implementation for the all financial employees of the Civil Service Commission (Izkovich)
- 1/20 Jerusalem, Israel – Presentation to and discussion with CEO's and management of the Ministry of Science, Culture and Sport regarding IPSAS adoption and audited financial statements (Izkovich)
- 1/25 Tel-Aviv, Israel – Lecture to Members of The Institute of Certified Public Accountants in Israel on IPSAS adoption by the Israeli Government and audited financial statements of Government Ministries (Izkovich)
- 2/9 Jerusalem, Israel – Presentation to and discussion with CEO's and management of the Ministry of Justice regarding IPSAS adoption and audited financial statements (Izkovich)
- 2/14 Jerusalem, Israel – CEO's and management of Central Bureau of Statistics regarding IPSAS adoption and audited financial statements (Izkovich)
- 2/19 Nairobi, Kenya – Breakfast meeting for Professional Accountants in the Public Sector on the IPSAS Roadmap (Owuor)
- 2/19 Nairobi, Kenya – Open forum for Professional Accountants in the Public Sector on IPSASs (Owuor)
- 3/5 Tunis, Tunisia – IPSASB awareness training with Arab Federation of Accountants and Auditors (AFAA), Order des Experts Comptables de Tunisie, Tunisian Court of Audit (van Schaik)
- 3/8 Lusaka, Zambia – Presentation on IPSASs to Ministry of Finance of Zambia (van Schaik)
- 3/10 Cape Town, South Africa – Presentation at International Conference of Actuaries on IPSASB Consultation Paper (CP), “Reporting on Long-term Sustainability of Public Finances” (Swart)
- 3/10 South Africa – Concurrent exposure of IPSASB CP, “Reporting on Long-term Sustainability of Public Finances” and Exposure Draft, “Service Concession Arrangements: Grantor” by the Accounting Standards Board of South Africa (Swart, CEO of SA ASB)
- 3/22-26 Pretoria, South Africa – IPSAS Training to members of East and Southern African Association of Accountants-General (Bodewig)
- 3/5 Tunis, Tunisia – IPSASB awareness training with Arab Federation of Accountants and Auditors (AFAA), Order des Experts Comptables de Tunisie, Tunisian Court of Audit (van Schaik)
- 5/24-28 Pretoria, South Africa – Training on IPSASs for delegates from the East and Southern African Association of Accountants-General (Bodewig)
- 5/26 Jerusalem, Israel – Seminar on the adoption of IPSASs in the Israeli Government financial reports for all purchasing managers in the Ministry of Health (Izkovich)
- 5/27-6/24 – Tel Aviv, Israel – Course on financial statement analysis (focus on government entities’ financial statements and IPSASs) for CEOs and management of all Government Ministries (Izkovich)
- 6/6 Jerusalem, Israel – Discussion with Ministries Accountants Professional Forum on updates and developments in the adoption of IPSASs in the Israeli Government Financial Reports (Izkovich)
• 6/8 Jerusalem, Israel – Presentation and discussion with CEOs and Management of the National authority of Enforcement and Collection on IPSAS adoption and audited financial statements (Izkovich)

• 7/14 Tel-Aviv, Israel – Seminar on the adoption of IPSAS in the Israeli Government Financial Reports with the State Comptroller's Office (Izkovich)

• 7/19-23 Pretoria, South Africa – Assisted ESAAG with IPSASB training on IPSASs issued (Bodewig)

• 7/30 Lusaka, Zambia – Presentation on “Financial Reporting by the government of Zambia: the Way Ahead According to IPSAS” to the Zambia Institute of Certified Public Accountants (ZICA) (van Schaik)

• 8/3 Livingstone, Zambia - Presentation on “Public Sector Financial Management: Need for Change” to ZICA (van Schaik)

• 8/23-27 Pretoria, South Africa – Assisted ESAAG with IPSASB training on IPSASs issued (Bodewig)

• 8/24 Nairobi, Kenya – Presentation on Long-term Sustainability of Public Finance” to Institute of Certified Public Accountants (ICPAK) (van Schaik)

• 8/25 Nairobi, Kenya – IPSAS Conference/ ICPAK (van Schaik)

• 9/7 Jerusalem, Israel – Presentation and discussion regarding IPSAS adoption and Government of Israel financial statements to the Israel Lands Administration Management Forum (Izkovich)

• 9/20 Jerusalem, Israel – Discussion of updates and developments in the adoption of IPSAS in the Israeli Government Financial Reports with the Ministries Accountants Professional Forum (Izkovich)

• 10/3 Jerusalem, Israel – Discussion of updates and developments in the adoption of IPSAS in the Israeli Government Financial Reports Ministries Accountants Professional Forum (Izikovich)

ASIA

• 1/16 Tokyo, Japan – Lecture at Waseda University (undergraduates) on IPSASB and IPSASs (Sekikawa)

• 1/19 Tokyo, Japan – Report and discussion with officers of the Board of Audit of Japan on current IPSASB topics (Sekikawa, Izawa)

• 1/21 Tokyo, Japan – Report and discussion with officers of the Public Sector Accounting Office of the Ministry of Finance of Japan on current IPSASB topics (Sekikawa, Izawa)

• 1/21 Tokyo, Japan – Report and discussion with officers of the Ministry of Internal Affairs and Communications of Japan (in charge of finance matters for local governments) on current IPSASB topics (Sekikawa, Izawa)

• 1/27 Jakarta, Indonesia – Presentation to KSAP Indonesian Public Sector Accounting Standards Board (Bergmann)

• 2/3 Jakarta, Indonesia – Meeting with the Inspector General (Vice-Minister) of the General Republic of Indonesia (Bergmann)

• 2/4 Jakarta, Indonesia – Meeting with the Chair KSAP/Deputy Head Internal Audit, General Republic of Indonesia (Bergmann)

• 2/5 Jakarta, Indonesia – Meeting with the Chief Accountant of the General Republic of Indonesia (Bergmann)

• 4/14-15 Seoul, South Korea – National Standard Setters meeting (Bergmann)

• 4/20 Tokyo, Japan – Meeting with staff of the Accounting Standards Board of Japan on Service Concession Arrangements (Sekikawa, Izawa)

• 4/28 Jakarta, Indonesia – Presentation/discussion with Indonesian Public Sector Accounting Standards Board (KSAP) (Bergmann)
• 5/6-8 Denpasar, Indonesia – Summit/Presentation with ASEAN Government Accounting Standards Setter (Bergmann)
• 8/23 Shizuoka, Japan – presentation to the Japan-Korea Joint Academic Seminar on Public Sector Financial Management (Sekikawa)
• 9/15 Tokyo, Japan – Meeting with Officers of Public Sector Accounting Office of Ministry of Finance (Sekikawa, Izawa)
• 9/22 Tokyo, Japan – Meeting with Officers of Ministry of Internal Affairs and Communications (Those in charge of finance matters of local governments) (Sekikawa, Izawa)

AUSTRALIA AND OCEANIA
• 1/28 Auckland, New Zealand – Report on December 2009 IPSASB meeting to FRSB (Warren, Scott)
• 2/11 Wellington, New Zealand – Meeting with Accounting Standards Review Board (Bergmann)
• 2/17 Wellington, New Zealand – Meeting with the Auditor General (Bergmann)
• 2/22 Wellington, New Zealand – Meeting with the Secretary of the Treasury (Bergmann)
• 2/23 Wellington, New Zealand – Seminar “Is it Time for IPSASs?” Conference (Bergmann)
• 2/23 Wellington, New Zealand – Panel Member at “Is it Time for IPSASs?” Conference (Warren)
• 4/22 Auckland, New Zealand – Report on April IPSASB meeting to the ARSB (Warren, Scott)
• 4/22 Wellington, New Zealand – Report on April IPSASB meeting to the FRSB (Warren, Scott)
• 4/23 Melbourne, Australia – Presentation and group discussion for AusAID Governance and Financial Management program with middle and senior management personnel from Iraqi Ministry of Finance on “The Role of International Public Sector Accounting Standards (IPSASs) and the IPSASB (Sutcliffe)
• 4/27 Hamilton, New Zealand – Presentation at “Should we hitch ourselves to IPSAS?” seminar for Institute of Chartered Accountants Public Sector Special Interest Group (Warren)
• 4/29 Melbourne, Australia – Presentation/ report to Members of the Australian Accounting Standards Board on April 2010 IPSASB meeting (Youngberry, Ants)
• 5/20 Wellington, New Zealand – Presentation to Confederation of Asia and Pacific Accountants panel discussion on enhancing the integrity of the capital markets (Warren)
• 5/20 Wellington, New Zealand – Presentation on IPSASB Confederation of Asian and Pacific Accountants (CAPA) (Carruthers)
• 7/13 Auckland, NZ – Report of IPSASB meeting to ASRB (Warren)
• 7/22 Wellington, NZ – Roundtable on Current Financial Reporting Issues with the NZ Securities Commission and the Audit Office (Ball, Bergmann, Warren)
• 7/26 Wellington, NZ – Meeting with the ASRB Chair (Bergmann)
• 7/27 Wellington, NZ – Meeting with Members/Staff of NZ
• 7/29 Melbourne, Australia/Wellington, NZ – Report on IPSASB meeting to the joint meeting of the Australian AASB and NZ FRSB (Warren, Ants, Scott)
• 7/29 Wellington, NZ – meeting with Auditor General and Staff (Bergmann)
• 7/30 Wellington, NZ – Analysis of technical implications of possible adoption of IPSAS’s with ARSB Technical Advisor and Chairman (Warren, Bergmann)
• 8/10 Canberra, Australia – Presentation on public sector accounting standards to CPA Australia Public Sector Finance and Management Conference (Anstis)
• 10/14 Melbourne, Australia – AusAID Governance and Financial Management program: Presentation and Workshop for Senior and middle management personnel from Iraqi National and State/Provincial Ministries of Finance and other relevant ministries (Sutcliffe)

• 10/19-21 Wellington, NZ (Victoria University) – Presentation, Panel member and session Chair for Financial Reporting Conference—New Landscapes² (Warren, Bergmann)

• 10/27-28 Melbourne, Australia /Wellington, NZ – Joint meeting of the Australian AASB and NZ FRSB (Bergmann, Warren, Youngberry, Anstis, Scott)

EUROPE

• 1/11 Paris, France – Presentation to the Cour des comptes Accounting Committee of the main IPSASB 2010 discussions and EDs for reply (SCA, LTFS, CF) (Cordier)

• 1/13-15 Winterthur, Switzerland – Seminar on IPSASs and GFS for Ministry of Finance of Brazil (Bergmann)

• 1/15 Utrecht, the Netherlands – Presentation on IPSASs to the Royal Commissioners and other authorities of the 12 provinces in the Netherlands (van Schaik)

• 1/18 Vienna, Austria – Presentation at the Annual Seminar on Public Sector Accounting to the Federal Chancellery (Bergmann)

• 1/19-20 Brussels, Belgium – Presentation to NATO International Board of Auditors (IBAN) on IPSASs (van Schaik)

• 1/20 London, UK – Meeting on Rate-Regulated Activities with IASB Practice Fellow (Stanford)

• 1/20-21 London, UK – Observer at IASB meeting (Stanford)

• 1/26 London, UK – IPSASB Update for the UK Accounting Standards Board’s Committee on Public-benefit Entities (Stanford)

• 1/29 Frankfurt, Germany – Presentation at the European Central Bank Seminar on Challenges for Fiscal Sustainability in European Commission on “Reporting on the Long-Term Sustainability of Public Finances” (Stanford)

• 2/12 Tilburg, the Netherlands – Taught IPSAS course to students in post-masters degree auditing and accounting at University of Tilburg (van Schaik)

• 2/17-19 London, UK – Observer at IASB meeting (Stanford)

• 2/22-24 Astana, Kazakhstan – Taught IPSASs course for staff at Ministry of Finance of Kazakhstan (van Schaik)

• 2/24 Düsseldorf, Germany – Report to the Institute of Chartered Accountants in Germany (IDW) on the highlights of the December 2009 IPSASB meeting (Müller-Marqués Berger)

• 3/3 Amsterdam, the Netherlands – Presentation (recommendation to implement IPSASs in the Netherlands) at the New Public Management Seminar, Free University (van Schaik)

• 3/5 London, UK – Presentation at the Third CIPFA/ICAEW Public Sector Conference 2010 on the future reporting challenges arising from IASB and IPSASB agendas (Carruthers)

• 3/8-9 Paris, France – Presentation at the OECD Public Sector Accrual Symposium (Warren)

• 3/8-9 Paris, France – Presentation at the OECD Public Sector Accrual Symposium on “Reporting on Long-Term Fiscal Sustainability” (Bergmann, Carruthers, Stanford)

² Public conference exploring the impacts of changes to the financial reporting and auditing landscape in relation to who should have to report, tiers of reporting, and the accounting and auditing standards that should apply to those tiers.
• 3/9 Paris, France – Presentation at the OECD Public Sector Accrual Symposium for Senior Budget Officers (Warren)
• 3/10 Paris, France – Joint OECD/IPSASB Seminar on Long-Term Sustainability of Public Finances Consultation Paper (Bergmann, Carruthers, Stanford)
• 3/10 Paris, France – Presentation on “Basis of Preparation of New Zealand’s Long-Term Fiscal Projections” (Warren)
• 3/11 Berne, Switzerland – Meeting with the SRS-CSPCP on Long-Term Sustainability of Public Finances (Bergmann)
• 3/12 Leeds, UK – Presentation at the CIPFA/ICAEW Public Sector Conference on future reporting challenges arising from IASB and IPSASB agendas and launch of new CIPFA/ICAEW Certificate in International Public Sector Financial Reporting (Cert IPSFR) covering IPSASs and IFRSs (Carruthers)
• 3/15 London, UK – Presentation to/Discussion with invited audience of opinion formers in UK re: public sector financial constituents’ views on priorities for IPSASB’s future strategy and work plan (Carruthers)
• 3/16 London, UK – IPSASB Update for the UK Accounting Standards Board’s Committee on Public-benefit Entities (Stanford)
• 3/16-19 London, UK – Observer at IASB meeting (Stanford)
• 3/17 Paris, France – Meeting with other French parties involved in international accounting and auditing activities (e.g., IPSASB, IAASB, FEE) (Cordier)
• 3/21 Nicosia, Cyprus – IPSASB Update to the FEE Public Sector Committee (Stanford)
• 3/22 Nicosia, Cyprus – Presentation at the Joint FEE and Institute of Certified Public Accountants of Cyprus (ICPAC) Public Sector Seminar, “Challenges of Accrual Accounting in the Public Sector” on Benefits of Implementing Accrual Accounting (Stanford)
• 3/23 Nicosia, Cyprus – Presentation at the Joint FEE and ICPAC Public Sector Seminar on Public-Sector-Specific IPSASs (Müller-Marqués Berger)
• 3/29 The Hague, the Netherlands – Presentation on Long-term Sustainability of Public Finances to Government accountants from the Netherlands Bureau for Economic Policy Analysis, Ministry of Finance and Bureau of Statistics (van Schaik, van Tiel)
• 3/30 Berlin, Germany – Meeting with representatives of the Federal Ministry of Finance and discussion of April 2010 IPSASB meeting issues (Müller-Marqués Berger)
• 4/1 Paris, France – Meeting/discussion with Cour des comptes on the SCA ED, LTFS consultation paper, Conceptual Framework project with French interested parties (e.g., Ministry of Finance, Accounting Standards Board, national and regional courts of accounts, academics, auditors) (Cordier)
• 4/20 The Hague, the Netherlands – IPSAS training – BPKP Financial and Development Advisory Board Indonesia (Internal Control Agency reporting to the President of the Republic of Indonesia), 25 auditors on a working visit to the Netherlands (van Schaik)
• 4/23 Luxembourg – Presentation/discussion of audit methodology with European Court of Auditors DAS Think Tank (Müller-Marqués Berger)
• 5/7 Berne, Switzerland – Video Conference on Accruals with Swiss Federal Financial Administration and Brazilian Treasury (Bergmann)
• 5/18 London, UK – UK Accounting Standards Board Committee on Accounting for Public-benefit Entities (Stanford)
• 5/19 Zurich, Switzerland – State of Zurich Supreme Audit Office Oversight Board (Bergmann)
• 5/20 London, UK – Observer at IASB meeting (Bergmann, Stanford)
• 5/20 London, UK – IASB-IPSASB Liaison meeting (Bergmann, Stanford)
• 6/1 Amsterdam, the Netherlands – Presentation on “Globalization of Government Accounting – the Rise of IPSASs” to Dutch auditors working on international engagements (van Schaik)
• 6/4 Naples, Italy – The International Public Sector Accounting Standards: State of the Art, Scholars and PhD students, “Federico II” University of Naples (D’Amore)
• 6/7 Berlin, Germany – Presentation on reporting on the Long-term Sustainability of Public Finances at the Conference, “Bundeskongress Haushaltsmodernisierung” (Müller-Marqués Berger)
• 6/10 London, UK – Presentation on “Auditing IPSAS financial statements” to Commonwealth of Nations (van Schaik)
• 6/10 London, UK – Presentation to International Maritime Organization on “Adoption of IPSAS in UN organizations” (van Schaik)
• 6/18 Paris, France – Presentation of the IPSASs to the Foreign Affairs Ministry civil servants of the Directorate in charge of the UN and other intergovernmental organizations (Cordier)
• 6/18 Luxembourg – Presentation on “Adoption of IPSAS in international organizations” to public sector accounting professionals (van Schaik)
• 6/21 Hague, Netherlands – Presentation on “Review of Cash-Basis IPSAS” to public sector accounting professionals (van Schaik, van Tiel)
• 6/21-22 Winterthur/Berne, Switzerland – Seminar/Official Visit of Russian Treasury (Bergmann)
• 6/23 Paris, France – Meeting on matters to be discussed at Vienna IPSASB meeting with Supreme Audit Institutions, Chartered Accountants Institute, Ministry of Finance, academics, Ministry in charge of social security, Foreign Affairs Ministry, public sector accounting standard setter (Cordier, Griton)
• 7/2 Vienna, Austria – IPSAS presentation and panel discussion with Ministry of Finance (van Schaik)
• 7/20 Madrid, Spain – Presentation at the 37th International Budget Presentation Association seminar to the Assembly of Composite Body for all budget offices for Latin America and Spain as well as civil partnerships budgets experts of every country on a plan of cooperation between IPSASB and ASIP
• 7/30 Lusaka, Zambia – Financial reporting by the government of Zambia – the way ahead according to IPSAS (van Schaik)
• 8/3 Livingstone, Zambia – Public sector financial management: need for change (van Schaik)
• 8/19 Berne, Switzerland – Course for Finance Administration and Supreme Audit Office, State of Berne (Bergmann)
• 8/24 Nairobi, Kenya – Presentation of long-term fiscal sustainability of public finances (van Shaik)
• 8/25 Nairobi, Kenya – IPSAS Conference (van Schaik)
• 9/7 London, UK – IASB Staff Webcast on Fair Value Measurement and SFAS No. 157 (Organized by John Stanford; attended by IPSASB staff, Members, and TAs)
• 9/9 Amsterdam, Netherlands – IPSAS training (for government officials and public sector accounting practitioners to Netherlands Institute of Registered Accountants (NIVRA) (van Schaik, van Tiel)
9/9-10 Paris, France – IFAC Board Meeting (Bergmann)
9/10 Paris, France – Meeting with Chair of the French Government Accounting Standards Setter (Bergmann)
9/18-19 Rome, Italy – Update on Conceptual Framework at National Standard Setters meeting (Stanford)
9/20-21 London, UK – IPSASB representative at World Standard Setters Meeting (Stanford)
9/23 London, UK – Observer at IASB meeting (Stanford)
9/24 Zaragoza, Spain – Meeting on implementation of IPSAS (Cordier)
9/28 Paris, France – Conference speaker on les normes comptables internationales IFRS et IPSAS à l’épreuve de la crise to Auditors, Chartered accountants, National standard setters, Academics, Ministry of Budget (Cordier)
10/28 Paris, France – Meeting on the IPSAS conceptual framework and SCA projects (Cordier, Griton)

LATIN AMERICA & THE CARIBBEAN
5/7 Brasilia, Brazil – Video Conference on Accruals with Swiss Federal Financial Administration and Brazilian Treasury (Bergmann)
7/16 Huancayo, Peru – Presentation at National Symposium of Financial Management System of the Public Sector on “Lider de Comunicaciones para Latino América y el Caribe del IPSASB – IFAC” (Palladino)
9/20 Belo Horizonte, Brazil – Conference Presentation to Conselho Federal de Contabilidade (CFC) (Ball, Bergmann, Carruthers)
10/5 Panama City, Panama – Conference attendance/Presentation Contabilidad y Responsabilidad para el Crecimiento Económico Regional (CReCER) (Bergmann)
10/6 Panama City, Panama – Conference attendance/Presentation at Regional accounting conference (Bergmann)

NORTH AMERICA
2/26 New York, NY, USA – Attendance at IFAC Board meeting/Presentation to IFAC Board on IPSASB (Bergmann, Sylph)
3/5 Toronto, Canada – Meeting with Olivia Kirtling re: potential IPSASB funding sources (Sylph, Fox)
3/8 Toronto, Canada – Meeting with potential consultant for Conceptual Framework project (Fox)
3/10 Toronto, Canada – Meeting re: INCOSAI Conference November 2010 (Fox)
4/29 Norwalk, CT, USA – Meeting with representatives of Indonesia Government Accounting Standards Committee to discuss IPSASB due process (Bean)
10/5-8 Boston, MA, USA – Presentation at the 22nd International Colloquium on Financial Management for National Governments (Salole)
10/27 Las Vegas, USA – Presentation on Long-term Fiscal Sustainability at AICPA Public Sector and Not-for-Profit Conference (Stanford)