



International Accounting
Education
Standards Board

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Committee: International Accounting Education Standards Board (IAESB)
Meeting Location: Bali, Indonesia
Meeting Date: April 9-11, 2019
SUBJECT: **Public Sector Accounting, Reporting, & Assurance – Issues Paper (04/19)**

INTRODUCTION

1. The objective of this paper is to:
 - Update the IAESB on the activities of the Public Sector task force in the preparation of non-authoritative implementation support guidance on the preparation of a public sector curriculum.
 - Update the IAESB on the non-authoritative learning outcomes which have been created in response to requests at the October 2018 meeting. These have been prepared to accompany the implementation support guidance.
2. Relevant to this agenda item are the following agenda papers:

Number of Agenda Item	Title
7-1	Public Sector Accounting, Reporting, & Assurance – Issues Paper (04/19)
7-2	Implementation Support Materials - Illustrative Example: Designing Learning Outcomes For Curricula That Cater To Public Sector Accountancy Needs (4/19)
7-3	Implementation Support Materials - Proposed Learning Outcomes For To Public Sector Accountancy Curricula (4/19)

BACKGROUND

3. The focus has been on the identification of gaps in learning outcomes covering competence areas needed for private and public sectors, which was as complete as possible without undertaking extensive external consultation. This has already included input from leading authorities INTOSAI and AFROSAI-E, as well as extensive desk-based research into available literature on public sector competency frameworks, curricula etc. Details of the research undertaken prior to the October 2018 meeting has been reiterated in Appendix 1.
4. This advice was incorporated into an implementation support document to guide creators of curriculum for public sector.

5. The Board encouraged the Public Sector taskforce to additionally create a set of public sector learning outcomes to accompany the implementation support, both to be used in conjunction with existing IESs.

PROGRESS SINCE LAST MEETING

6. The non-authoritative implementation guidance, containing three sections, is now fully complete (**See Agenda Item 7-2**). The sections comprise:
 - A statement on how to use the implementation support materials.
 - Fundamental concepts that distinguish public sector from private sector (including definitions as needed to make user friendly).
 - Table A of IES 2, highlighting the following for each item:
 - The existing learning outcomes which are equally applicable to the public sector.
 - The gaps in learning outcomes covering competence areas needed in a public sector qualification, and why
 - Guidance on how the curriculum may be adapted to fill these gaps
7. The implementation support document was revised to incorporate feedback received from the Board at the October 2018 meeting.
8. In addition, a further document (referred to in paragraph 4 above) was created following the proposals of the Board at the October 2018 meeting. This new document (**See Agenda Item 7-3**) sets out a range of non-authoritative learning outcomes specifically for the public sector.
9. The document starts with the existing IES 2 learning outcomes and, if needed, adapts these to eliminate a private sector bias. Additionally our research noted that there were areas of accounting specific to public sector that are not covered by extant IES. Suggested learning outcomes have been created to cover the identified gaps. Finally, to assist preparers of public sector curricula, Non-Authoritative Detailed Learning Outcome (NDLOs) were created in these public sector specific areas.
10. The two documents now produced (implementation support and learning outcomes) have been reviewed by all members of the taskforce. They have been further reviewed by INTOSAI, AFROSAI-E and additionally two public sector experts at ACCA have reviewed them.
11. The two documents have also been subject to a light review by DWG and a review by the ICT cold team.
12. All appropriate comments have been incorporated. The revised documents have been sent to IPSASB for feedback, and they are now submitted to the Board for review and comment.

DISCUSSION

13. The Public Sector task force believes that the documents are complete and fit for purpose, and that they go as far as would be appropriate without the benefit of a full public consultation.

A full public consultation would reveal the appetite, or not, for changes to IES and may be investigated in time by the new panel on accounting education.

14. The Public Sector task force would like to know whether the Board endorses the actions set out in the questions below.

Action Requested:

- 1. Does the final version of the Implementation Support guidance meet the approval of the Board?**
- 2. Does the final version of the Learning Outcomes meet the approval of the Board?**
- 3. Based on your knowledge and experience, is there anything further that should be considered in either of the two documents submitted before they are published?**

PROPOSED TIMELINE AND MILESTONES

15. The proposed milestones and effective completion dates from the current time period forwards are expected as follows.

Milestones	Completion Dates
Analyze comments received by the Board and from INTOSAI-E and AFROSAI experts	April 2019
Revise the two implementation support documents in response to these comments	April/May 2019
DWG review undertaken and further amendments made as required	May 2019
Present both documents to the Board in June with a view to publishing in July 2019	June 2019
Complete the handover document for the new education panel	July 2019

Action Requested:

- 4. What is the Board's view of the proposed timeline and related milestones?**

RESOURCES

16. The taskforce is composed of Rania Uwaydah Mardini (chair), Adrian Pulham (secretary), David McPeak (IAESB staff), Catherine Edwards and Manil Jayasinghe

APPENDIX 1 –Work previously carried out by the taskforce

In order to guide the non-authoritative implementation support documents in-depth analysis was undertaken. This included a review of relevant academic research literature in addition to engagement with relevant stakeholder organisations (AFROSAI-E and INTOSAI) and IPSASB with a view to:

- (a) identify distinctive characteristics of public sector accountancy,
- (b) perform a gap analysis between these and extant IESs, and
- (c) understand the impact on learning & development needs.

The following methodology was employed:

- Identification and high level review of a variety of relevant literature: competency frameworks, PS syllabi and government department skills
- Detailed review of the following seven selected documents:
 - AFROSAI-E competency framework
 - INTOSAI draft competency framework
 - CIPFA Syllabus
 - Office of the AG of Ireland
 - Competency Framework of the Wales Audit Office
 - Core Competency Framework Yukon Government
 - Proficiency Requirements for Comprehensive Auditing: A Guide for Practitioners (CCAF-FCVI Inc.)
 - Identify gaps and map those to IES competence areas in a matrix format (see Appendix 1)

From these detailed reviews the most commonly cited gaps were ascertained and mapped to the extant IESs. These have previously been presented to the Board and granular learning outcomes now created to further support.

At all stages, experts from INTOSAI, AFROSAI-E and ACCA were included for review and feedback.