Agenda Item 3: Reflection on Implementation Issues Discussions

Ross Smith, Deputy Director
Dave Warren, Principal

IPSASB Consultative Advisory Group Meeting
Toronto, Canada
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Session Purpose

CAG Objective and Scope of Activities (Objective 2 of 3)

• Advice on projects, including views on key technical issues or matters that may impede the adoption or effective implementation of IPSASs

Session Purpose

• How can implementation sessions be improved to provide better input and advice to the IPSASB
Implementation Issues Discussed to Date

Implementation challenges (jurisdictions which already have adopted accrual accounting standards)
- Australian state of New South Wales; and
- The Canadian federal government

Implementation challenges (jurisdictions which are in the process of adopting and implementing IPSAS)
- The federal government of Portugal; and
- The government of Malaysia

The use of accrual financial information for decision-making purposes
- Presentation on an OECD report - Rationalizing Government Fiscal Reporting; and
- Presentation on the process for development of sovereign credit ratings

Emerging technology issues that impact the public sector accounting
- Presentation on blockchain; and
- The impact on public financial management and accounting for public sector transactions
Questions to the CAG

**Question 1**
- Do you have any suggestions for presenters and technical topics that should be discussed at future Implementation Issues sessions?

**Question 2**
- What are areas the Implementation Issues sessions could be improved on for future sessions to provide better input to the IPSASB on the adoption or effective implementation of IPSAS?