



LE PRÉSIDENT

5, place des vins de France
75573 PARIS Cedex 12
FRANCE
TELEPHONE: + 33 1 53 44 22 80
E-mail: michel.prada@finances.gouv.fr

Paris, December 10, 2015

Mr John Stanford
Technical director
International Public Sector Accounting
Standards Board
International Federation of Accountants
277 Wellington Street, 4th floor
Toronto
Ontario M5V 3H2 CANADA

Re: Response to Exposure Draft ED58 – Improvements to IPSASs 2015

Dear Mr Stanford,

The French Public Sector Accounting Standards Council (CNoCP) is pleased to respond to the Exposure Draft *Improvements to IPSASs 2015* published in October 2015 (the ED).

We are of the view that *Improvements to IPSASs* are an efficient and effective means of maintaining a high quality set of standards. In terms of process, we commend the IPSASB for presenting the proposed changes using four categories (consequential amendments from the Conceptual Framework for consistency purposes, improvements arising from comments received from stakeholders, Government finance statistics improvements and IASB improvements to IPSASs): the sources of the changes are therefore well identified. Accordingly, the proposed improvements can be followed through easily.

We agree on all the changes proposed in the ED and we do not intend to respond in more details.

Yours sincerely,

Michel Prada