1. The objective of the Strategy and Work Plan 2019-2023 is Strengthening Public Financial Management (PFM) globally through increasing adoption of accrual-based IPSAS. One phase of public management phases is “auditing”. Why you didn’t consider it in the strategy and work plan?

2. It seems the figure is not clear. You need to explain it in more details. What is the role of “accrual” in it and how it relates the statistics, accounting, and policy and budgets?