Strategy and Work Program 2024-2028

Strategy Consultation

Consultation [October 2023]

Comment Deadline [February 28, 2023]
| Mission | The International Public Sector Accounting Standards Board® (IPSASB®) serves the public interest by developing high-quality accounting and sustainability standards and other publications for use by public sector entities around the world in the preparation of general purpose financial reports (GPFRs). |
| Outputs | The IPSASB’s authoritative standards include:  
- International Public Sector Accounting Standards (IPSAS) which set out requirements for accrual-based financial reporting in General Purpose Financial Statements (GPFSs);  
- Sustainability [Standards]¹ which set out sustainability disclosure requirements in GPFSs; and  
- Cash Basis IPSAS.  
The IPSASB’s non-authoritative guidance and other publications include:  
- The Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities;  
- Recommended Practice Guidelines (RPGs) applicable to the preparation and presentation of GPFRs; and  
- Staff papers and other documents. |
| Impacts | The use of IPSAS and Sustainability [Standards]:  
- Enhances transparency through increasing comparability and quality of financial and sustainability information, enabling users to assess the financial status of public sector entities and to evaluate the sustainability of their activities today and for future generations.  
- Strengthens accountability by communicating the nature and amount of resources controlled by public sector entities and how they are used, allowing users to hold governments to account; and  
- Contributes to better information for decision makers of public sector entities to use in making judgments and delivering goods and services to users efficiently. |
| Strategic Input | The IPSASB Consultative Advisory Group (CAG) is a forum comprised of representatives from public and private sector organizations and individuals that are interested in, or affected by, the IPSASB’s work, including those engaged in the preparation, audit, or evaluation of public sector financial and sustainability reports. Interaction with the CAG is a key element of the IPSASB’s due process. |
| Oversight | The IPSASB sets its standards in accordance with a transparent due process. The IPSASB’s governance and standard-setting activities are overseen by the Public Interest Committee (PIC). |

¹ The status of sustainability reporting guidance needed for the public sector, whether it is a framework, standards, guidelines, or some mix of all, will be discussed by the Board at the June 2023 meeting as part of Agenda Item 8.2.1.
<table>
<thead>
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<th>The structures and processes that support the IPSASB are facilitated by the International Federation of Accountants (IFAC).</th>
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<td>The IPSASB receives financial support from IFAC, the Asian Development Bank, the Chartered Professional Accountants of Canada, the New Zealand External Reporting Board, and the governments of Canada.</td>
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Chair’s Message

Having achieved so much despite the major challenges we have all faced during the 2019-2023 Strategy period, the IPSASB has reached an inflection point. The next Strategy period could not have come at a more opportune time. The IPSASB, with your help, will need to chart a course that balances the following factors:

- **Maturity of the IPSAS suite.** During the 2019-2023 Strategy period the IPSASB developed a number of major pronouncements addressing key gaps in its literature while addressing major changes in international financial reporting.

- **Growing constituent base.** By 2030 it is projected that more than 70% of jurisdictions will apply accrual accounting.² New users will shift demands on the IPSASB resources.

- **Inspiring Implementation.** Continue participating in outreach programs that support adoption and implementation of IPSAS, and partnering with other organizations to develop tools, such as Pathways to Accrual, to meet the implementation needs of the expanding user base.

- **Sustainability reporting.** Loud and clear, our stakeholders told the IPSASB it should lead the development of sustainability reporting in the public sector.

To address these environmental changes, the IPSASB proposes to rebalance its resources. A maturing IPSAS suite of standards, largely due to the successes during the last Strategy period to develop pronouncements that addressed gaps, allows the IPSASB to shift the focus of its financial reporting program. The previous focus on the development of new standards can now shift more towards IPSAS research and maintenance activities of an increasingly complete and mature suite of standards.

This proposed rebalancing of the IPSASB’s financial reporting resources will allow the Board to begin to undertake implementation reviews and to launch an interpretations group, both of which will support not only existing IPSAS users but the much larger group of stakeholders expected to be using our standards by 2030.

With the existing financial reporting resources spoken for, sourcing additional funding is key to the timely development of sustainability reporting [Standards] in the public sector. [With

sufficient funding received to start moving forward with the climate project, additional sources of funding will be needed to drive forward other key sustainability projects highlighted by our stakeholders.]

This exciting new phase of IPSASB’s work will build on the hard work of the Board and its staff to implement the current strategy, as well as the input from you our stakeholders, which has increased the completeness of the IPSAS suite enabled us to extend our work into sustainability reporting. We at the IPSASB, look forward to hearing your feedback on our proposals in this [draft] 2024-2028 Strategy and Work Program.
Our Proposed Strategy

The proposed Strategic Objective for 2024–2028 reflects the shift in the balance of public sector financial reporting needs from IPSAS development towards IPSAS research and maintenance activities, as a result of the continuing momentum in global IPSAS implementation, and the addition of the development of sustainability reporting [Standards].

Strengthening Public Financial Management (PFM) globally through increasing adoption and implementation of accrual-based IPSAS and development of public sector sustainability standards.

The IPSASB delivers its strategic objective in two ways:

- **Delivering Global Standards.** Developing and maintaining public sector financial reporting and sustainability standards, and other high-quality guidance for the public sector.
- **Inspiring Implementation.** Raising awareness of IPSAS Standards and the benefits of accrual adoption.

**Specific Matter for Comment 1:**

[To be discussed in Q3 2023]

The IPSASB proposes to focus on four key activity areas, all of which have a public interest focus:
Delivering Global Standards
Setting public sector financial reporting guidance

As the global public sector financial reporting standard setter, the IPSASB continues to focus its efforts on addressing key public sector specific reporting issues.

The IPSASB’s standards program is at an inflection point. The IPSAS suite is now increasingly more complete as a result of the significant number of pronouncements issued during the 2019-2023 Strategy period, and there are few remaining major guidance gaps to fill. The IPSASB is therefore proposing to rebalance its work program to increase the focus on IPSAS research and maintenance activities of the existing suite of literature in three main ways.

Meeting Constituents’ Needs

- Maintaining and improving high-quality financial reporting standards by evaluating the effects of applying specific IPSAS and understanding better the challenges faced by constituents when trying to interpret standards.
- Utilizing the Conceptual Framework as a basis to develop public sector relevant solutions to address reporting issues.
- Monitoring user needs and emerging issues, considering the public sector context means user needs are broader than financial statements.

Collaborating Internationally

- Maintaining alignment\(^3\) with IFRS is important for many reasons including:
  - *Common approach and language*. Global public sector financial reporting standards should have consistent principles and accounting outcomes when the economics of transactions are the same.
  - *Leveraging Resources*. When the transactions are the same in the public and private sector, it is appropriate and resource efficient for the IPSASB to build off proven private sector guidance to develop public sector relevant guidance.

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\(^3\) The term ‘alignment’ refers to the formal processes the IPSASB follows to assess the applicability of IFRS and / or GFS requirements when developing pronouncements which faithfully represent the economic substance of transactions in the public sector. Through these processes the IPSASB aims to reduce unnecessary differences with these sources of guidance when they can also be applied in the public sector context.
Mixed Group Consolidations4. Different requirements are costly to those applying IPSAS when there is no public sector specific reason to develop different accounting treatments. Therefore, reducing unnecessary differences minimizes the cost of preparing consolidated financial statements.

- Reducing unnecessary differences with Government Finance Statistics (GFS)3 is also integral to the IPSASB’s work because it ensures that reliable and relevant entity based public sector accounting information is available for use in statistical reporting and models.

Improving Effectiveness

- Implementation barriers and challenges impede the effective use of IPSAS. Therefore, it is imperative that as a mature standard setter the IPSASB focuses a great proportion of its resources on supporting IPSAS research and maintenance activities, and application of its standards. Two key focus areas over the coming period will be establishing processes for interpretations and post implementation reviews.
- **Interpretation Group.** This group will discuss interpretation challenges identified by constituents in applying IPSAS in practice.
- **Post Implementation Reviews.** Establish a process to assess IPSAS and whether the effects of applying the standards on users of financial statements, preparers, auditors, and regulators are as intended when the IPSASB developed the requirements.

**Specific Matter for Comment 2:**

[To be discussed in Q3 2023]

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4 Mixed group consolidations are when the public sector consolidates entities it controls which apply private sector accounting standards such as IFRS.
Setting public sector sustainability reporting [Standards]

In June 2023, the IPSASB responded to its stakeholders and agreed to begin developing public sector sustainability standards.

The 2024-2028 Strategy period is important as the IPSASB starts developing the first sustainability reporting standard and the processes to support the Board in their development. Given the urgency of the issue, it is important to be responsive to implementation issues as they emerge. The IPSASB is therefore proposing to achieve this in three main ways.

**Meeting Constituents’ Needs**

- Developing high-quality sustainable reporting guidance based on the feedback received from constituents on its Consultation Paper – [Advancing Public Sector Sustainability Reporting](#).
- Utilizing the IPSASB Conceptual Framework as a basis for key public sector concepts, addressing public sector issues, and connectivity with IPSAS financial reporting.
- Monitoring user needs and emerging issues, as part of the development of public sector specific sustainability reporting [Standards].

**Collaborating Internationally**

- Working towards alignment with IFRS Sustainability Standards while leveraging GRI Standards and international statistical guidance will be critical for IPSASB to:
  - Maximizing Commonality of Approach and Language. Global public sector sustainability reporting [Standards] should have consistent principles and disclosures when users’ information needs are the same.
  - Leveraging Resources. When the environmental, social and governance issues are the same in the public and private sector, it makes sense for the IPSASB to build off the best practices in the private sector reporting and to develop guidance that is consistent.
  - Delivering guidance quickly. Given the urgency and demand for public sector sustainability reporting, drawing from existing and development international

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5 The term ‘alignment’ refers to the formal processes the IPSASB follows to assess the applicability of IFRS Sustainability Standards, GRI Standards and other statistical metrics when developing guidance which faithfully represents sustainability-related information in the public sector. Through these processes the IPSASB aims to reduce unnecessary differences with these sources of guidance when they can also be applied in the public sector context.
standards when appropriate, will allow for faster and more efficient development of public sector standards which is important as the guidance is needed now.

- Reducing unnecessary differences with statistical sustainability metrics and considering other international sustainability commitments and goals is important to the IPSASB’s work.

**Improving Effectiveness**

- Continuous engagement to ensure public sector user needs are addressed by sustainability reporting [Standards], and that the implementation issues that will inevitably arise in this relatively new area of reporting are addressed.

**Specific Matter for Comment 3:**

[To be discussed in Q3 2023]
Inspiring Implementation

Promoting adoption and implementation.

Better accrual accounting and sustainability reporting are in the public interest as it enables transparency, accountability and provides better information for decision making. The IPSASB will continue to promote IPSASB Standards for financial and sustainability reporting through the following key areas of work.

**Raising Awareness**

- Remaining engaged in outreach programs, with a focus on speaking at conferences and attending key local meetings, in support of the work of local adopters and implementers.
- Aiming to influence others working in the wider PFM space to consider the needs of jurisdictions to ensure consistent interpretation of IPSASB Standards.

**Building Alliances**

- Continue to partner with IFAC and other global organizations to support the development of resources that strengthen PFM and support the implementation of international standards, such as Pathways to Accrual, IPSAS Train the Trainer, and the digital handbook-eIS.
- Continue to build on strategic regional relationships developed through the regional roundtables and other outreach events.
- Partnering with national organizations to support education, capacity building, and implementation solutions for IPSASB Standards.

**Supporting National Initiatives**

- Developing ‘publication materials’ for all significant IPSASB Standards and pronouncements.
- Publishing an annual Handbook, which is a one-stop-shop for all of the IPSASB’s pronouncements.

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6 Develop implementation support, such as ‘At-a-Glance’ summaries and webinars, for all major new standards to facilitate their rollout so that preparers and users can understand their likely impact, and support implementation through the use educational material.
- Issuing staff Questions and Answers (Q & A) publications highlighting aspects of IPSASB’s Standards which are relevant to implementation, such as the recent Q & A on Public Sector Specific Financial Instruments Under IPSAS.

Specific Matter for Comment 4:
[To be discussed in Q3 2023]
Advocating benefits of financial and sustainability reporting information

The IPSASB’s view is that the use of accrual information and sustainability reporting provides the foundation for strong PFM.

In furthering its Strategic Objective, the IPSASB will continue to work with other professional groups, national, regional and international bodies and sponsoring organizations to help develop the understanding of IPSAS PFM benefits in improving transparency, accountability and decision making.

### Raising Awareness

- Participating in training and other ‘internal’ events for the staff of relevant organizations in order to raise awareness and disseminate knowledge of IPSASB Standards.
- Maintaining dialogues and discussions with national and regional standard setters contemplating the potential use of IPSASB Standards in their reporting frameworks.
- Participating in joint events with international organizations supporting improvements in public financial management.
- Commenting on guidance and thought leadership papers during their development and participating in relevant working groups on accrual information and sustainability reporting.

### Building Alliances

- Continue to work with the GFS community on reducing unnecessary differences between IPSAS and GFS in order to facilitate the use of IPSAS data for GFS purposes, and in turn its use in supporting budgetary and macroeconomic policy decisions.
  - Engaging with the Government Finance Statistics (GFS) community through participation in the IMF GFS advisory committee; and
- Maintaining on-going dialogues and discussions with other international, national and regional sustainability standard setters and sustainability experts, including participation in GRI projects such as its climate change review.

**Supporting Regional and International Initiatives**

- Participating and supporting in the annual meeting of the Working Party on Financial Management and Reporting held by Organization for Economic Co-operation and Development (OECD).
- Attending the World Bank Governance Forum.
- Engaging and participating in activities with the International Organization of Supreme Audit Institutions (INTOSAI).
- Participating in international and regional organization-sponsored PFM-related and sustainability-related events.

**Specific Matter for Comment 5:**

[To be discussed in Q3 2023]
Proposed 2024-2028 Work Program

Setting public sector financial reporting and sustainability reporting standards is central to the IPSASB’s role as a standard setter. To ensure its work program is relevant and focused on the appropriate activities, the IPSASB applies specific criteria to help it identify the projects which are most relevant globally when adding items to its work program.

Criteria for project prioritization

In selecting the projects, the IPSASB has evaluated a list of potential projects against the following criteria, in order to help it assess which projects would provide the greatest public interest benefits when considering the needs of users of financial and sustainability reports:

1. **Prevalence.** Whether the issue is widespread globally amongst public sector entities.
2. **Consequences.** Whether the issue impairs the ability of the financial reports to provide useful information for accountability and decision making.
3. **Urgency.** Whether the emerging issue has recently gained prominence and therefore requires consideration in the near term.
4. **Feasibility.** Whether a technically sound solution to the issue can be developed within a reasonable time period and current resource constraints without impacting adversely on the completion of other projects.

The above criteria were considered together in the context of the resources available to the IPSASB, and the need for a balanced Work Program that includes projects with a mix complexities.
Projects Proposed in the 2024-2028 Work Program

Projects proposed to be added to the 2024-2028 Work Program

The IPSASB’s resources are allocated to the projects on its current work program (see Current Work Program). This is consistent with the IPSASB 2021 Mid-Period Work Program Consultation in which it asked constituents which projects should be added to the work program when resources became available in 2023 and beyond. Major projects supported by respondents – Presentation of Financial Statements, and Differential Reporting – were started in 2023.

The IPSASB, at this time, is not proposing to add any new major standard setting projects to its current work program. This is so the IPSASB has the appropriate resources to rebalance its standard setting focus towards IPSAS research and maintenance activities. The IPSASB is proposing to focus IPSAS research and maintenance activities in two areas, with new processes to support:

- Post implementation reviews; and
- Interpretations.

Both new processes will require staff and Board resources and should be added to the work program. Neither of these activities is a standard setting project, however, the results of these processes can lead to a standard setting project, and it is important that the Work Program allows the flexibility to undertake such work when appropriate to do so.

The IPSASB has updated its list of potential projects and considered each item against the prioritization criteria. The IPSASB concluded there are no projects on the list that are in the global public interest that need to be urgently addressed. Instead, the IPSASB should focus on completing the projects currently on the Work Program, including its newly launched major projects, and hold space for IPSAS research and maintenance activities discussed above. The IPSASB intends to consult on its work program during the 2024-2028 period when it deems there are sufficient resources available to add additional major projects.

No new Projects are proposed to be added to the IPSASB Work Program on Setting Public Sector Sustainability Reporting [Standards]

The IPSASB will consult on additional projects during its mid-period consultation as resources become available.

Specific Matter for Comment 6:
[To be discussed in Q3 2023]
Current Projects and Proposed Additions of IPSAS Research and Maintenance Activities to the 2024-2028 Work Program

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Note: Projects in blue represent current ongoing IPSASB projects, research and maintenance activities, highlighted in gray, are to be determined based on the constituents’ feedback received from the consultation [IPSAS to be considered for a PIR are to be discussed with the IPSASB during breakout sessions in the June meeting]. The bars represent the expected timing of completion for all ongoing projects, and the expected commencement and completion for new projects.
Request for Comments

This Consultation, IPSASB 2024-2028 Strategy and Work Program, was developed and approved by the International Public Sector Accounting Standards Board® (IPSASB®)

The proposals in this Consultation document may be modified in light of comments received before being issued in final form. Comments are requested by [February 28, 2024].

Respondents are asked to submit their comments electronically through the IPSASB website, using the Submit a Comment [link]. Please submit comments in both a PDF and Word file. Also, please note that first-time users must register to use this feature. All comments will be considered a matter of public record and will ultimately be posted on the website. This publication may be downloaded from the IPSASB website: www.ipsasb.org. The approved text is published in the English language.

Specific Matters for Comments

Specific Matter for Comment 1
[To be discussed in Q3 2023]

Specific Matter for Comment 2
[To be discussed in Q3 2023].

Specific Matter for Comment 3
[To be discussed in Q3 2023]

Specific Matter for Comment 4
[To be discussed in Q3 2023].

Specific Matter for Comment 5
[To be discussed in Q3 2023]

Specific Matter for Comment 6
[To be discussed in Q3 2023]

Strategy and Work Program Consultation Timeline

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<td>September 2023</td>
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<td>October 2023-January 2024</td>
<td>Roundtables and IPSASB member outreach</td>
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<td>February 2024-June 2024</td>
<td>Review responses / Draft Strategy Development</td>
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Appendix A – Prioritization Project List

To be discussed at June 2023 meeting. See Agenda Item 17.2.5
Appendix B - Groups involved in promoting IPSAS adoption and implementation

The PFM reform landscape within individual jurisdictions is complex, and the transition to accrual requires a program of changes across a number of different areas, including professional skills and capacity, systems, internal controls and to processes and requirements for reporting transactions. This involves a number of different groups, with different skills and expertise at various stages to differing degrees throughout the adoption and implementation.

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* Not a primary role, but potential for influence and involvement.