



International Federation of Accountants

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Item 14.6
page 14.11

June 9, 2004

Members of the IFAC PSC Consultative Group

Dear Consultative Group Members,

The next meeting of the PSC will be held in New York on July 5 – 7. There will be a meeting of the Consultative Group from 4 p.m. to 6 p.m. on Tuesday, July 6.

The agenda papers for the PSC meeting have been posted to the IFAC Leadership Intranet. I am writing to direct your attention to two items in particular, on which the PSC would value your comments:

- Item 9 PSC Steering Committee – Budget Reporting; and
- Item 12 IPSAS Harmonization with IASs/IFRSs - the strategy proposed by the technical staff to develop a complete suite of IPSASs.

I have attached these documents to this message and I invite all members of the Consultative Group to provide comments on these items to the PSC. We would welcome comments via e-mail to Paul Sutcliffe (paulsutcliffe@ifac.org) or Jerry Gutu (jerrygutu@ifac.org). Please ensure that comments are forwarded to Paul or Jerry no later than Monday, June 28, 2004, so they can be considered by PSC members at the meeting.

The discussion at the meeting of the Consultative Group on July 6 will focus on the above two items. All members of Consultative Group are invited to attend this meeting, but I can appreciate that that will not be possible for many members.

I thank you for your continued support of the PSC, and I look forward to receiving your comments on these topics.

Yours sincerely,

Philippe Adhémar
Chair
Public Sector Committee
International Federation of Accountants

-----Original Message-----

From: Claes-Göran Gustavsson [mailto:Claes-Goran.Gustavsson@esv.se]

Sent: Friday, June 18, 2004 9:26 AM

To: jerrygutu@ifac.org

Subject: Ang: Message from PSC Chair: Consultative Group meeting
,
NewYork, July 6, from 16:00 to 18:00 hours

Dear Jerry!

I must inform you that I am leavinng for vacations today. That means

that I can't respond to your request re. PSC issues. However, I have

been represented in the steering committe on Budget Reporting. T herefore

I have no additional views on that matter. Regarding Harmonisati on

Styrategy I am of the opinion that there is no need to hurry to much -

implementation of IPSASs worldwide will be a longterm process. W e have

had non accrual accounting in the public sector for centurys and in that

perspective we can bear a few years delay without problems. The few

countries that have implemented IPSASs can rely on IFRSs as support in

he meantime.

Have a nice summer!

With best regards

Claes-Göran Gustavsson

Claes-Göran Gustavsson

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DATE: JUNE 21, 2004
MEMO TO: MEMBERS OF THE IFAC PUBLIC SECTOR COMMITTEE
FROM: MATTHEW BOHUN
SUBJECT: **ITEM 14 CONSULTATIVE GROUP**

AGENDA MATERIAL:

	Pages
Replacement pages	14.5 – 14.6

Pages 14.5 and 14.6 in the first distribution of agenda materials were not properly formatted. Please replace those pages with the attached.

Matthew Bohun
TECHNICAL MANAGER

CONSULTATIVE GROUP MEMBERSHIP

Region	Auditors Associations	Preparers/ Ministries. of Finance/ Accountants General etc	Academia	Regional Bodies	Independent Standard Setters/ Professional Bodies	Users incl. Lenders, Aid Agencies, Rating Agencies etc	Others eg Consultants, Individuals, Legislature	Organizations currently represented on PSC through members/observers & technical advisors etc	Ex-PSC Members/Observers	Totals
Africa	1. AFROSAI/ .SADCOSAI Mr. Rajun Jugurnath	1. ESAAG Mr Bwoch	1. Prof. Ato Ghartey	1.ECSAFA Mr Lebohang Thotanyana	1.ASB OF SA* 2. KPMG Tunisia Mr Rached Fourati	1. AfDB Mr Charles Muthuthi		1. SAICA* 2. IPFA*		6
Asia	1. ASOSAI	1. Government of Hong Kong Treasury* 2. Ministry of Finance of Japan Mr Hirokazu Fujita 3. Ministry of Finance of PRC Dr. Lou Hong	1. Indonesia Prof. Indra Bastian	1.Confederation of Asian & Pacific Accountants Mr Pyan Ho-bum	1. India Representative Mrs Soma Roy Burman 2. Mongolia Institute of CPA Prof. Dondog			1. ADB*	Mr. M. Rafi	8
Europe/ Eastern Europe+	1. National Audit Office of Netherlands Mrs Anneke van Zanen	1. Ministry of Finance of Croatia Mrs Vesna Vasicek 2. UARG Germany Federal Statistical Office Mr Hans Rehm 3. Swedish Financial Management Authority Mr Claes-Goran Gustavsson 4. Ministry of Finance of Malta Mr Pierre Pace	1. Prof. Ricardo Mussari of Siena University of Italy	1. Federation of Experts Comptables Europeens FEE PSC Chair Ms. Caroline Mawhood, 2. European Commission Mr Brian Gray 3. FEE rep. Mr Marinos Athanassiou (Poland) 4. FEE rep. Mr Daniel Faura (Spain) 5. FEE rep. Dr Tuomas Poysti (Finland)	1. French Professional Body of Accountants Ms. Daniele Lajoumard		1. UNICON-MS OF RUSSIA Mr Alexander Verenkov 2. Switzerland University of Zurich, Switzerland Prof. Andreas Bergmann	1. OEC – Organization of Professional/ Expert Accountants (France)* 2. IDW (Germany)* 3. Royal Nivra (Netherlands)* 4.ICAS/CIPFA*		14
Latin America	1.OLACEFS	1. Ibero-American (Latin American Accountants General) Mrs Mercedes Vega Garcia Coordinator	1. Latin American Association of Public Accounting Fac & Schools	1. Inter American Accounting Association Ms. Edgar Nieto Sanchez	1. Latin American Federation of Internal Auditors Mr Genaro Soriano			1.IADB* 2. Mexican Institute of Certified Public Accountants* 3. Argentina Federation of Professional Accountants*		5
North America	1. CCOLA Mr John Noseworthy	1. GFOA-USA Mr Stephen Gauthier 2. AGA-USA Ms. Sharon 3. NASACT Mr Kinney Poynter	1. AAA		1. FASAB Ms. Wendy Combes 2. CGA Mr David Rattray		1. Dr Bob Freeman 2. Dr Jesse Hughes	1. AICPA* 2. CICA* 3. GASB*	1. Mr. Ken Dye Former PSC Chair 2. Mr. Charles Coe	11

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Australasia/ Pacific	1. ACAG Dr Arthur McHugh 2. AARF Mr Richard Mifsud 3. SPASAI Mr Todd Beardsworth	1. NZ Treasury Mr Ken Warren 2. Australian Dept of Finance & Treasury Mr Jim Kerwin 3. NLFMF. Mr. Malcolm Duce 4. HOTARAC Mr Craig Jeffrey		1. AFAANZ Mr Bryan Howieson		1. Association of Public Accounts Committees Staff of Australia & New Zealand		1. AASB* 2. CPAA* Public Sector Centre of Excellence 3. ICAA* 4. ICANZ*	Mr Ian Mackintosh* Mr Kevin Simpkins*	9
Middle East		1. Union of Arab Bankers	1. Prof. Talal Abu Ghazaleh	1. General Union of Chambers of Commerce, Ind. & Agric of Arab Countries	1. Arab Society of Certified Accountants- Mr Esmat Fahmy Nagy	1. BADEA	1. Union of Arab Accountants & Auditors- Dr A. M. Hegazy			6
Inter-national	1. INTOSAI*	1. NATO Mr James Luedeke 2. IFAC-FMAC Mr Robin Mathieson		1. Institute of Internal Auditors Mr Jiwan Shourie 2. ACCA GLOBAL Mr Andy Wynne	1. IVSC Mr. Mark Gerold 2. IFAC-IAASB Mr James Gunn		1. IFAC-ETHICS Mrs Gill Spaul 2. IFAC-EDUCATION Ms Claire Egan	1. IMF*/WB* 2. OECD* 3. WB*		8
TOTAL	9	18	6	12	10	3	6	0	3	67