


## IPSASB REPRESENTATION LIAISON ACTIVITIES OCTOBER-DECEMBER 2012


Region	Meeting date(s)	City, Country	Organization	IFAC attendees	Event details
<b>AFRICA &amp; THE MIDDLE-EAST</b> 	28 September	Johannesburg, South Africa	ASB <sup>1</sup> and its constituents	J. Poggiolini	Roundtable discussion on <i>Consultation Paper on Public Sector Combinations</i>
	10 October	Pretoria, South Africa	ESAAG <sup>2</sup>	ASB Secretariat (on behalf of J. Poggiolini)	Presentation - Overview of the IPSASB's current activities (presented as part of a two week finance training programme)
	18 October	Nairobi, Kenya	Auditor General, Kenya National Audit Office	A.Owuor	Discussion on adoption of IPSAS and Public Finance
	22 October	Nairobi, Kenya	Controller of Budget – Ministry of Finance Government of Kenya	A.Owuor	Discussion on adoption of IPSAS and Public Finance
	26 October	Nairobi, Kenya	ICPAK <sup>3</sup> , Nairobi Stock Exchange, Capital Markets Authority	A.Owuor	Financial Reporting( FiRe Award Ceremony <ul style="list-style-type: none"> <li>• IPSAS Cash Basis-Rwanda</li> <li>• IPSAS Accrual-Basis Kenya Roads</li> </ul> Board
	30 October	Nairobi, Kenya	Institute of Economic affairs	A.Owuor	Public Finance Management Act-discussion on content & implication in Public

<sup>1</sup> ASB is the Accounting Standards Board

<sup>2</sup> ESAAG is the Eastern and Southern African Association of Accountants-General


<sup>3</sup> ICPAK is the Institute of Certified Public Accountant of Kenya

**IPSASB REPRESENTATION LIAISON ACTIVITIES OCTOBER-DECEMBER 2012**

					expenditure
	8 November	Nairobi, Kenya	Commissioner General, Kenya Revenue Authority	A.Owuor	Discussion on adoption of IPSAS and Public Finance
	13 November	Nairobi, Kenya	Central Bank Governor	A.Owuor	Discussion on adoption of IPSAS and Public Finance
	13-14 November	Abuja, Nigeria	Federal Ministry of Finance	T. Müller-Marqués Berger	IPSAS workshop
	13-16 November	Cape Town, South Africa	IFAC <sup>4</sup>	A.Bergmann, J. Sylph	IFAC Council and Board meeting
<b>ASIA</b> 	9 October	Tokyo, Japan	Ministry of Finance	K.Izawa, T.Fukiya	Presented IPSAS Update and attended meeting
	11 October	Tokyo, Japan	Ministry of Internal Affairs and Communications	K.Izawa, T.Fukiya	Presented IPSAS Update and attended meeting
	11 October	Tokyo, Japan	Board of Audit	K.Izawa, T.Fukiya	Presented IPSAS Update and attended meeting
	23 October	Kuala Lumpur, Malaysia	Jabatan Akauntan Negara Malaysia (Accountant General office)	T. Müller-Marqués Berger	IPSAS Training
	24 October	Kuala Lumpur, Malaysia	Auditor General	T. Müller-Marqués Berger	Discussion on impact of IPSAS conversion on Auditing

<sup>4</sup> IFAC is the International Federation of Accountants


**IPSASB REPRESENTATION LIAISON ACTIVITIES OCTOBER-DECEMBER 2012**

	24 October	Kuala Lumpur, Malaysia	The Treasury of Malaysia/Deputy Chief Budget Department	T. Müller-Marqués Berger	Discussion on impact of IPSAS conversion on budgeting process
	20 November	Tokyo, Japan	Local Government Accounting Committee	K.Izawa	Discussion on Local Government Accounting. Presented IPSAS update
	19-21 November	Jakarta, Indonesia	SECO	A.Bergmann	Various meetings with Indonesian officials (through SECO)
	23 November	Tokyo, Japan	Waseda University	K.Izawa	Discussion on Government Accounting. Presented IPSAS update
<b>AUSTRALIA AND OCEANIA</b> 	26 Sep 2012	Wellington, New Zealand	XRB <sup>5</sup>	K. Warren	Update and presentation on IPSASB Activities
	26 Sep 2012	Wellington, New Zealand	FSOG Audit Committee	K. Warren	Briefing on IPSAS
	10 October	Wellington, New Zealand	XRB	K. Warren	Update and presentation on IPSASB Activities
	15 October	Canberra, Australia	Department of Finance and Deregulation	T. Youngberry	Professional Development Series – financial reporting in the public sector
	1 November	Melbourne, Australia	AASB <sup>6</sup>	C. Anstis	Public Board meeting – report on IPSASB

<sup>5</sup> XRB is the External Reporting Board

<sup>6</sup> AASB is the Australian Accounting Standards Board

**IPSASB REPRESENTATION LIAISON ACTIVITIES OCTOBER-DECEMBER 2012**

					September meeting
	15 November	Canberra, Australia	CPA Australia	T. Youngberry	Session Speaker at CPA Congress 2012: Budgeting in the Australian Public Sector
	26 November	Wellington, New Zealand	HOTARAC <sup>7</sup>	K. Warren	Update and presentation on IPSASB Activities
	28 November	Sydney, Australia	Joint Accounting Bodies <sup>8</sup>	T. Youngberry	Annual meeting of international delegates and report on activity
<b>EUROPE</b> 	11 September	Paris, France	IMA <sup>9</sup> France	M.P. Cordier, B. Griton	Presentation of IPSAS 32 (SCA)
	1 October	Düsseldorf, Germany	WPg Die Wirtschaftsprüfung	T. Müller-Marqués Berger	Article about the Consultation Paper on Public Sector Combinations in the IDW magazine WPg Die Wirtschaftsprüfung
	2 October	London, UK	CIPFA <sup>10</sup>	I.Carruthers	Presentation : CCAB <sup>11</sup> /IIRC <sup>12</sup> Roundtable Event

<sup>7</sup> HoTARAC is the Heads of Treasuries Accounting Reporting Advisory Committee

<sup>8</sup> Joint Accounting Bodies includes CPA Australia, Institute of Chartered Accountants, Institute of Public Accountants

<sup>9</sup> IMA is the Institute of Management Accountants

<sup>10</sup> CIPFA is the Chartered Institute of Public Finance & Accounting

<sup>11</sup> CCAB is the Consultative Committee of Accountancy Bodies

<sup>12</sup> IIRC is the International Integrated Reporting Committee

**IPSASB REPRESENTATION LIAISON ACTIVITIES OCTOBER-DECEMBER 2012**

	4 October	Speyer, Germany	German University of Administrative Sciences Speyer	T. Müller-Marqués Berger	Presentation on latest developments in IPSASs at the “Forum Haushalts- und Rechnungswesen”
	9 October	London, UK	UK FRC <sup>13</sup> : Committee on Accounting for Public-benefit Entities	J. Stanford	Committee Meeting: Presentation on Public sector Combinations/IPSASB Update
	11 October	Berlin, Germany	Deutscher Städtetag (German Association of Cities)	T. Müller-Marqués Berger	Presentation on IPSAS at an IPSAS expert talk
	16 October	London, UK	International Valuation Standards Council	J. Stanford	Meeting with Chief Executive
	15-17 October	Nicosia, Cyprus	The Treasury of the Republic of Cyprus	T. Müller-Marqués Berger	IPSAS Training (part 1)
	18 October	Frankfurt, Germany	European Central Bank	T. Müller-Marqués Berger	Presentation on “ Relationship between IPSAS and the accounting rules used for the EDP” at ECB internal seminar on accruals-based public accounting systems
	22-23 October	Zurich, Switzerland	IFASS <sup>14</sup>	A. Bergmann, J. Stanford	Biannual Meeting Presentation on Public Sector Combinations

<sup>13</sup> UK FRC is UK's Financial Reporting Council


<sup>14</sup> IFASS is the International Forum of Accounting Standard Setters

**IPSASB REPRESENTATION LIAISON ACTIVITIES OCTOBER-DECEMBER 2012**

	25-26 October	London, UK	World Standard Setters	J. Stanford, A. Davis	Attended annual conference
	5 November	London, UK	IASB <sup>15</sup>	A. Bergmann, D. Bean, I. Carruthers, J. Stanford	IASB-IPSASB Liaison Meeting
	6 November	Berlin, Germany	Federal Ministry of Finance	T. Müller-Marqués Berger, G. Waldbauer	Meeting with representatives of the Federal Ministry of Finance and discussion of IPSASB meeting issues
	7 November	Luxemburg, Luxembourg	Eurostat	A. Bergmann	Task Force meeting
	8 November	Luxemburg, Luxembourg	Eurostat	A. Bergmann	GFS QM meeting
	20 November	London, UK	UK Financial Reporting Council: Committee on Accounting for Public-benefit Entities	I. Carruthers, J. Stanford	Participated in a committee meeting
	20-21 November	Nicosia, Cyprus	The Treasury of the Republic of Cyprus	T. Müller-Marqués Berger	IPSAS Training (part 2)
	29 November	Geneva, Switzerland	University of Geneva/ State of Geneva Ministry of	A. Bergmann	Seminar on IPSAS


<sup>15</sup> IASB is the International Accounting Standards Board

**IPSASB REPRESENTATION LIAISON ACTIVITIES OCTOBER-DECEMBER 2012**

			Finance		
	10 December	Rome, Italy	Ernst & Young	T. Müller-Marqués Berger	Presentation on IPSAS at Ernst & Young Partner Leadership Forum
	10 December	Winterthur, Switzerland	Zurich University of Applied Sciences	A.Bergmann	Conference on Financial Control
	13-14 December	Kristianstad, Sweden	EURAM	A.Bergmann	Conference on Financial Sustainability
	17-18 December	Brussels, Belgium	PwC	J. Sylph, S. Fox. A. Bergmann	Conference on Government Accounting & Financial Reporting by Governments
<b>LATIN AMERICA &amp; THE CARIBBEAN</b>  	29-31 October	Managua, Nicaragua	CReCER <sup>16</sup>	A.Bergmann, M. Abilleira, other IFAC personnel	Attended CReCER conference
	30 October	Managua, Nicaragua	General Accountant of Colombia	M. Abilleira	Meeting with the General Accountant of Colombia

<sup>16</sup> CReCER is a regional event, organized by the World Bank (WB), the International Federation of Accountants (IFAC), the Inter-American Development Bank (IDB), the Global Public Policy Committee of IFAC (GPPC) composed of six of the largest accounting firms in the world, and the support of the Inter-American Accounting Association (AIC).

**IPSASB REPRESENTATION LIAISON ACTIVITIES OCTOBER-DECEMBER 2012**

<b>NORTH AMERICA</b> 	15-16 October	New York, USA	IFAC	S. Fox, J. Sylph, I. Ball, A. Bergmann, W. Travers, A. Prinsloo, K. Anerud	Meeting of the Global public sector leaders of the Big 6 firms to further discuss public sector reporting issues
	27 November	Ottawa, Canada	FMI <sup>17</sup>	J. Stanford	Presentation: IPSASB Update
	1 November	Toronto, Canada	AcSOC <sup>18</sup>	S. Fox	Presentation summary of IPSASB activities
	3-6 December	New York, USA	IPSASB	Members, TA, Staff	Board Meeting

<sup>17</sup> FMI is the Financial Management Institute of Canada

<sup>18</sup> AcSOC is the Accounting Standards Oversight Council