

IPSASB REPRESENTATION LIAISON ACTIVITIES OCTOBER–DECEMBER 2013

Region	Meeting date(s)	City, Country	Organization	IFAC attendees	Event details
AFRICA & THE MIDDLE-EAST 	2 October	Nairobi, Kenya	The Treasury	A. Owuor	Discussed implementation of IPSAS in National Government.
	11 October	Nairobi, Kenya	ICPAK ¹	A. Owuor	Presentation on IPSAS at the Public Finance Management Conference.
	11 October	Nairobi, Kenya	Institute of Internal Auditors	A. Owuor	Presentation at the annual Internal Audit Conference.
ASIA 	9 October	Jakarta, Indonesia	KSAP ²	A. Bergmann	Board meeting, update on IPSASB work.
	9 October	Jakarta, Indonesia	Universitas Indonesia, Fakultas Ekonomi	A. Bergmann, A. Hadibroto (IFAC Board member)	Guest lecture on "IFRS and IPSAS."
	11 October	Jakarta, Indonesia	BPKP ³	A. Bergmann, A. Hadibroto (IFAC Board member)	Meeting with President.
	21 October	Putrajaya, Malaysia	Accountant General's Department of Malaysia	W. Selamah Wan Sulaiman	Briefing and discussion on the Draft RPG on Reporting Service Performance Information and ED 53, First Time Adoption of Accrual Accounting

¹ ICPAK is the Institute of Certified Public Accountant of Kenya

² KSAP is a National Public Sector Accounting Standard Setter

³ BPKP is a National Internal Audit Office

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	12 November	Seoul, Korea	KICPA ⁴	A. Bergmann, In-Ki Joo (IFAC Board member)	Presentation at National Conference.
	23 October	Tokyo, Japan	JICPA ⁵	K. Izawa	Update and presentation on IPSAB activities.
	26 October	Beijing, China	INTOSAI ⁶	A. Bergmann, W. Allen	Presentation at the XXI INCOSAI.
	6 November	Putrajaya, Malaysia	Accountant General's Department of Malaysia	W. Selamah Wan Sulaiman	Discussion on Emission Trading Schemes.
	12–14 November	Putrajaya, Malaysia	Accountant General's Department of Malaysia	W. Selamah Wan Sulaiman	Understanding IPSASs - Implication on Revenue and Assets training for trainers of the Accrual Accounting project.
	11–15 November	Seoul, Korea	IFAC Council	S. Fox, A. Bergmann	Annual Council meeting and IFAC Board meeting. Panel Discussion.
	17–20 November	Johor, Malaysia	Accountant General's Department of Malaysia	W. Selamah Wan Sulaiman	CFO Training Program for State and Branch Directors of Accountant General's Department and Accountant in Ministries - Understanding IPSAS.
	20 November	Tokyo, Japan	Board of Audit of Japan	K. Izawa, T. Fukiya	Update and presentation on IPSAB activities.
	22 November	Putrajaya, Malaysia	Accountant General's Department of Malaysia	W. Selamah Wan Sulaiman	Inaugural MIA ⁷ Public Sector Committee meeting to discuss EDs by IPSASB and public

⁴ KICPA is the Korean Institute of Certified Public Accountants⁵ JICPA is the Japanese Institute of Certified Public Accountants⁶ INTOSAI is the International Organisation of Supreme Audit Institutions⁷ MIA is the Malaysian Institute of Accountants


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					sector related matters.
	20 December	Putrajaya, Malaysia	Accountant General's Department of Malaysia	W. Selamah Wan Sulaiman	MIA Public Sector Committee meeting to discuss EDs by IPSASB and public sector related matters.
AUSTRALIA AND OCEANIA 	21 October	Wellington, New Zealand	XRB ⁸	K. Warren	Update on IPSASB Activities.
	24 October	Melbourne, Australia	AASB ⁹	J. Spencer	Public Board meeting – report on IPSASB's September 2013 meeting.
	6 November	Wellington, New Zealand	NZ Accounting Standards Board	K. Warren	Update on IPSASB Activities.
	22 November	Wellington, New Zealand	Treasury	K. Warren	Accounting Standards and the Government Balance Sheet presentation.

⁸ XRB is the External Reporting Board

⁹ AASB is the Australian Accounting Standards Board

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EUROPE 	2 October	Luxembourg, Luxembourg	Eurostat	I. Carruthers	Attended EPSAS Governance Task Force meeting as IPSASB observer.
	2 October	Luxembourg, Luxembourg	Eurostat	T. Müller-Marqués Berger	Representation of IPSASB in Eurostat Task Force.
	8 October	London, United Kingdom	IASB ¹⁰	J. Stanford	Observer at Conceptual Framework Roundtable.
	14–15 October	London, United Kingdom	IFRS Advisory Council	J. Sylph, S. Fox, J. Stanford	Meeting of IFRS Advisory Council.
	17 October	Brussels, Belgium	FEE Public Sector committee	T. Müller-Marqués Berger, J. Stanford	Presentation: IPSASB Update.
	23 October	Paris, France	Cour des Comptes	G. Piole	Review of IPSASB works, reporting to the internal committee on accounting standards.
	24 October	London, United Kingdom	ACCA ¹¹ Public Sector Global Forum	W. Selamah Wan Sulaiman	Update on IPSASB projects, EDs and RPGs to the member of the Forum.
	24 October	Moscow, Russia	Analytical Center under the Government of the Russian Federation	T. Müller-Marqués Berger	Presentation at IPSAS Roundtable in Moscow.
	29 October	London, United Kingdom	UK Financial Reporting Council: Committee on Accounting for public-Benefit Entities	J. Stanford	Committee Meeting.
	October 2013	Germany	Book “ Die Verwaltung 2030” by Christoph	T. Müller-Marqués Berger	Essay on “Thesen zur Fortentwicklung des

¹⁰ IASB is the International Accounting Standards Board¹¹ ACCA is the Association of Chartered Certified Accountants

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			Glock/Michael Broens		öffentlichen Rechnungswesens in Deutschland” (Theses regarding the development of government accounting in Germany“).
	4 November	London, United Kingdom	IASB	J. Stanford	Meeting to discuss IASB Vice-Chairman presentation on IASB Conceptual Framework at Ottawa Meeting.
	4 November	London, United Kingdom	IASB	A. Bergman, I. Carruthers, R. Salole, J. Stanford	IASB-IPSASB Liaison Meeting.
	8 November	Bucharest, Romania	CECCAR ¹²	A. Bergmann, T. Müller-Marqués Berger, A. Tiron Tudor	Presentation at International conference.
	14 November	Frankfurt, Germany	AWV – Arbeitsgemeinschaft für wirtschaftliche Verwaltung e. V.	T. Müller-Marqués Berger	Presentation “Erfahrungen bei der Begleitung der Einführung der Doppik bei Landkreisen, Städten und Gemeinden” (“Experiences with supporting regional local governments, cities and municipalities by their conversion to accrual accounting”).
	19 November	Ludwigsburg, Germany	Hochschule für öffentliche Verwaltung und Finanzen Ludwigsburg (University of Applied Sciences)	T. Müller-Marqués Berger	Presentation/course on EPSAS/IPSAS.

¹² CECCAR is the Body of Expert and Licensed Accountants of Romania

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	22 November	Paris, France	CNOCP ¹³	G. Piole	Meeting on the EDs 48 to 52 of the IPSASB.
	25 November	Paris, France	CNOCP	G. Piole	Meeting on the ED 53 of the IPSASB.
	29 November	Paris, France	CNOCP	G. Piole	Review of the agenda items for the IPSASB meeting with representatives of the French professionals and public authorities.
	29 November	Frankfurt, Germany	Fachverlag der Verlagsgruppe Handelsblatt GmbH WSF Wirtschaftsseminare	T. Müller-Marqués Berger	Presentation "Rechnungswesen im Konzern" - IPSAS ("Group accounting in the public sector") at Fachtagung Rechnungswesen im Konzern.
	10 December	Darmstadt, Germany	Hessian Court of Auditors	T. Müller-Marqués Berger	Presentation/discussion forum on EPSAS.
	12 December	Berne, Switzerland	SRS-CSPCP ¹⁴	A. Bergmann	Board meeting.

¹³ CNoCP is the Conseil de normalisation des comptes publics

¹⁴ SRS-CSPCP is the National Public Sector Accounting Standard Setter

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LATIN AMERICA & THE CARIBBEAN 	25–29 November	Santiago, Chile	Contraloría General de la República	A. Bergmann	Various meetings to discuss various IPSASB and public sector topics.
NORTH AMERICA 	22 October	New York, USA	IFAC	A. Bergmann, R. Salole, T. Müller-Marqués Berger, J. Sylph, F. Choudhury	Meeting of Global Public Sector Leaders to discuss campaign to promote adoption and implementation of high-quality public sector accrual-based accounting standards.
	26 November	Ottawa, Canada	Financial Management Institute of Canada	T. Müller-Marqués Berger	Presentation at "Financial Reporting" day at Financial Management Institute of Canada PD Week 2013 on "A snapshot of GAAP differences between IPSAS and IFRS."
	2–5 December	Ottawa, Canada	IPSASB	IPSAS Board	Board meeting.

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	30 September–3 October	Ottawa, Canada	Treasury Board Secretariat Canada	R. Salole, B. Dacey	Presented IPSASB Update at the 25 th International Colloquium On Financial Management for National Governments.
	1 October	Toronto, Canada	UNCTAD-ISAR ¹⁵	G. Jensen	Speech (via videoconference) on IPSAS adoption, provided to meeting of government officials responsible for recommendations to Government of Ecuador on IPSAS adoption.
	3 October	New York, USA	Forum of Firms	R. Salole	Presented IPSASB Update at the joint meeting of Transnational Auditors Committee and Forum of Firms.
	8 October	Washington, USA	World Bank	S. Fox, R. Salole, I. Carruthers, T. Müller-Marqués Berger	Attended a joint IMF/World Bank Seminar on Fiscal Transparency and Government Accounting.
	8 October	New York, USA	IFAC	W. Allen, G. Jensen	Presentation on the IPSASB to CFC delegation, as part of IFAC hosted event.

¹⁵ UNCTAD-ISAR is the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting