



IPSASB REPRESENTATION LIAISON ACTIVITIES JANUARY–MARCH 2014

Region	Meeting date(s)	City, Country	Organization	IFAC attendees	Event details
AFRICA & THE MIDDLE-EAST 	16 January	Johannesburg, South Africa	ASB ¹	J. Poggiolini	Discussion of Exposure Draft on First Time Adoption of IPSASs.
	29 January	Johannesburg, South Africa	ASB	J. Poggiolini	Discussion of Exposure Drafts of proposed IPSASs on consolidations and interests in other entities (replacement of IPSAS 6-8).
	5 February	Johannesburg, South Africa	ASB	J. Poggiolini	Discussion of Exposure Drafts of proposed IPSASs on consolidations and interests in other entities (replacement of IPSAS 6-8).
ASIA 	15 January	Putrajaya, Malaysia	Accountant General's Department of Malaysia	W. Selamah Wan Sulaiman	Attendance at Government Accounting Standards Advisory Committee Meeting.
	20 January	Putrajaya, Malaysia	Malaysian Institute of Accountants	R. Ramli	Working Group meeting on IPSASB ED53.
	23 January	Kuala Lumpur, Malaysia	Malaysian Accounting Standards Board	W. Selamah Wan Sulaiman	Malaysian Accounting Standards Board meeting.
	27 January	Beijing, China	CICPA ²	Y. Chen (IFAC Board member), G. Huang	Discussion on government accrual accounting reform and update on IPSASB activities.
	30 January	Putrajaya, Malaysia	Malaysian Institute of Accountants	R. Ramli	Working Group meeting on IPSASB ED48-52.


¹ ASB is the Accounting Standards Board of South Africa² CICPA is the Chinese Institute of Certified Public Accountants

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	18 February	Putrajaya, Malaysia	Accountant General's Department of Malaysia	W. Selamah Wan Sulaiman, R. Ramli	Attendance at Public Sector Accounting Committee meeting.
	19 February	Tokyo, Japan	Ministry of Internal affairs and communications of Japan	K. Izawa, T. Fukiya	Update and presentation on IPSASB activities.
	25 February	Putrajaya, Malaysia	Accountant General's Department of Malaysia	W. Selamah Wan Sulaiman	Attendance at Government Accounting Standards Advisory Committee Meeting.
	3 March	Tokyo, Japan	Ministry of Internal affairs and communications of Japan	K. Izawa, T. Fukiya	Update and presentation on IPSASB activities.
	12 March	Kuala Lumpur, Malaysia	Parliament of Malaysia	W. Selamah Wan Sulaiman	Presentation to Public Accounts Committee and Members of Parliament on the Accrual Accounting implementation and adoption of IPSAS in Malaysia.
	18 March	Putrajaya, Malaysia	Accountant General's Department of Malaysia	W. Selamah Wan Sulaiman	Government Accounting Standards Advisory Committee Meeting.
	24 March	Manila, Philippines	ADB ³ -CAPA ⁴ -World Bank	G. Huang	Presentation at the ADB-CAPA-World Bank Forum.

³ ADB is the Asian Development Bank⁴ CAPA is the Confederation of Asian and Pacific Accountants

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AUSTRALIA AND OCEANIA 	30 January	Canberra, Australia	Office of the Auditor General	A. Bergmann	Meeting with Auditor General.
	30 January	Canberra, Australia	Ministry of Finance	A. Bergmann	Meetings with Senior Advisor to the Minister, Chief Accountant, Senior Staff.
	31 January	Melbourne, Australia	AASB ⁵	A. Bergmann, P. Sutcliffe, J. Spencer	Discussion of IPSASB projects with AASB Chair and staff.
	3 February	Wellington, New Zealand	Victoria University	A. Bergmann	Meeting with Faculty.
	4 February	Wellington, New Zealand	XRB ⁶	A. Bergmann, K. Warren, J. Scott	General discussion with standard setters and key stakeholders.
	3 February	Wellington, New Zealand	XRB	A. Bergmann, K. Warren	Meeting with XRB – Update on Accounting Standards development in New Zealand.
	4 February	Wellington, New Zealand	XRB	A. Bergmann, K. Warren, J. Scott	External Reporting Board Public Seminar.
	5 February	Wellington, New Zealand	NZASB ⁷	A. Bergmann, J. Scott	NZASB Regular Board Meeting, with attendance of Bergmann as a Guest.
	4 February	Wellington, New Zealand	Treasury	A. Bergmann, K. Warren	Treasury Guest Lecture by Andreas Bergmann.
	5 February	Wellington, New Zealand	Office of the Auditor General	A. Bergmann	Meeting with Auditor General.

⁵ AASB is the Australian Accounting Standards Board

⁶ XRB is the External Reporting Board

⁷ NZASB is the New Zealand Accounting Standards Board

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	13 February	Melbourne, Australia	AASB	J. Spencer	Report on December 2013 IPSASB meeting.
EUROPE 	9 January	Salzburg, Austria	State of Salzburg	T. Müller-Marqués Berger	Presentation on IPSAS at training “Aufsichtsratsakademie”.
	10 January	Paris, France	CNoCP ⁸	B. Griton	Review of differences between French Government GAAP and IPSASs.
	14 January	Darmstadt, Germany	Hessian Court of Auditors	T. Müller-Marqués Berger	Participation in discussion forum on EPSAS.
	15 January	Paris, France	Advisory committee on public accounting standards of the Cour des comptes	G. Piole	Reporting on IPSASB December meeting, presentation of the EDs 48–52, and ED 53.
	16 January	Paris, France	CNoCP	G. Piole	Discussion on EDs 48–52 and ED 53.
	17 January	Paris, France	University of Paris 10	G. Piole	Seminar on IPSAS as part of the DUAP courses (University diploma for public auditors).
	21 January	Paris, France	Cour des comptes	G. Piole	Initiation to IPSAS for the Cour des comptes network new members (auditors, assistants).
	22 January	Brussels, Belgium	FEE ⁹	T. Muller-Marques Berger, I. Carruthers, J.	Roundtable on Governance of European Public Sector

⁸ CNoCP is the Conseil de normalisation des comptes publics⁹ FEE is the *Fédération des Experts Comptables Européens*

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				Stanford	Accounting Standards.
	23 January	Paris, France	Grant Thornton	G. Piolet	Seminar on external audit of local authorities, public hospitals and the evolution of accounting standards.
	23 January	Paris, France	Ministry of Finance	B. Griton	Annual meeting of presentation of CNoCP.
	28 January	London, UK	CAPE	I. Carruthers	Committee meeting.
	11 February	Brussels, Belgium	Hessian Ministry of Finance	T. Muller-Marques Berger	Attendance at EPSAS experts discussion forum.
	12 February	Karlsruhe, Germany	Court of Auditors of Baden-Württemberg	T. Muller-Marques Berger	Presentation on IPSAS (Internationale Rechnungslegungsstandards und ihre Anforderungen an die staatliche Finanzkontrolle – IPSAS and the resulting requirements for state auditors).
	12–13 February	Luxembourg	Eurostat	A. Bergmann, I. Carruthers, T. Muller-Marques Berger	Observer at Eurostat Task Force / EPSAS Standards.
	17 February	London, UK	Japonica Partners ¹⁰	A. Bergmann, T. Muller-Marques Berger	Participation at conference on public sector accounting.

¹⁰ Japonica Partners is an entrepreneurial investment firm that makes concentrated investments in underperforming global special situations


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	24–25 February	London, UK	IFRS Advisory Council	S. Fox	IFAC representative at IFRS Advisory Council.
	February	Germany	Magazine WPg Die Wirtschaftsprüfung	T. Muller-Marques Berger	Article about EPSAS (Europäische Rechnungsführungsgrundsätze für den öffentlichen Sektor (EPSAS) – Status quo, Ausblick und Konsequenzen für Deutschland; EPSAS – Status Quo, Outlook and Consequences for Germany).
	February	Germany	Magazine WPg Die Wirtschaftsprüfung	T. Muller-Marques Berger	Article about ED 48–52 (Konzernrechnungslegung der öffentlichen Hand – Zur Umsetzung von IFRS 10, IFRS 11 und IFRS 12 durch die IPSAS; Consolidated Financial Statements for the Public Sector – How IFRS 10, IFRS 11 and IFRS 12 will be covered by IPSASs).
	3–4 March	Paris, France	OECD ¹¹	A. Bergmann, I. Carruthers, K. Warren, G. Piolet, T. Muller-Marques Berger, J. Scott, J. Stanford	Attendance at OECD Accrual Symposium.
	6 March	Berne, Switzerland	SRS-CSPCP ¹²	A. Bergmann	Board meeting.

¹¹ OECD is the Organisation for Economic Co-operation and Development

¹² SRS-CSPCP is the National Public Sector Accounting Standard Setter

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	Lucerne, Switzerland	SAP	A. Bergmann	Attendance at SAP Public Service Forum.	18 March
	20 March	London, UK	CAPE ¹³	I. Carruthers	Committee meeting.
	25 March	Paris, France	Accounting Academy by the CNOEC ¹⁴ and CNCAC ¹⁵	G. Piole	TV broadcast for the French accounting and auditing professions, “what’s new about IPSAS and EPSAS”.
LATIN AMERICA & THE CARIBBEAN 	16 January	Kingston, Jamaica	World Bank	S. Fox, S. Barr	Presentation at one day seminar to Jamaica Parliament to promote adoption of IPSASs.
	15 January	Bogotá, Colombia	Swiss Embassy/ SECO	A. Bergmann	Update on PFM Reforms in Columbia supported by SECO
	13–17 January	Bogotá, Colombia	World Bank, Contaduría General de la Nación	A. Bergmann	World Bank Mission on Accounting Reform.
	3–4 and 6–7 March	Kingston, Jamaica	Auditor General’s Department	P. Mason	IPSAS Training / Implementation Training

¹³ CAPE is the Committee on Accounting for Public Benefit Entities

¹⁴ CNOEC : Conseil national de l’ordre des experts comptables

¹⁵ CNCAC : Compagnie nationale des commissaires aux comptes

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NORTH AMERICA 	24 February	Washington, USA	World Bank and IMF	A. Bergmann	Attendance and participation in various meetings to discuss IPSASs.
	25 February	New York, USA	IFAC Council	A. Bergmann	Attendance at meeting.
	27–28 February	New York, USA	IFAC Board	A. Bergmann, S. Fox	Representative at IFAC Board meeting.
	11–14 March	Toronto, Canada	IPSAS Board	IPSASB	Board Meeting.