



**IPSASB REPRESENTATION LIAISON ACTIVITIES: OCTOBER–DECEMBER 2015**

Region	Meeting date(s)	City, Country	Organization	IPSASB attendees	Event details
<b>AFRICA &amp; THE MIDDLE-EAST</b> 	October 12	Lahore, Pakistan	PIPFA <sup>i</sup>	A. Yusuf	Keynote speaker at Financial Management Conference.
	October 13	Pretoria, South Africa	ASB <sup>ii</sup>	J. Poggiolini	Discussion at monthly Accounting Forum on The Applicability of IPSASs.
	October 27	Johannesburg, South Africa	ASB	J. Poggiolini	Discussion with SAICA on The Applicability of IPSASs.
	October 28	Johannesburg, South Africa	ASB	J. Poggiolini	Roundtable discussion with audit firms on Social Benefits and The Applicability of IPSASs.
	November 3	Abu Dhabi, UAE	IFAC	J. Poggiolini, I. Carruthers	Presentation on adoption of IPSASs in South Africa
	November 6	Johannesburg, South Africa	ASB	J. Poggiolini	Discussion on Social Benefits at ASB Technical Committee meeting.
	November 10	Pretoria, South Africa	ASB	J. Poggiolini	Discussion on Social Benefits at monthly Accounting Forum meeting.
	November 10	Johannesburg, South Africa (via webinar)	SAICA <sup>iii</sup>	J. Poggiolini	Overview of IPSASB's current agenda.

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IPSASB Meeting (December 2015)

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	November 25	Pretoria, South Africa	ASB	J. Poggiolini	Discussion with Road Accident Fund on Social Benefits.
	December 1	Pretoria, South Africa	ASB	J. Poggiolini	Discussion with the Unemployment Insurance Fund and Compensation Commission on Social Benefits.
<b>ASIA</b> 	October 8	Tokyo, Japan	JICPA <sup>iv</sup>	K. Izawa, T. Fukiya	Discussion on the applicability of IPSASs.
	October 10	Tokyo, Japan	Waseda University	K. Izawa	Lecture on IPSASs.
	October 20	Tokyo, Japan	Waseda University	K. Izawa	Lecture on IPSASs.
	October 20	Tokyo, Japan	JICPA, Ministry of Finance	K. Izawa, T. Fukiya	Discussion on Social Benefits.
	October 25	Tokyo, Japan	Aoyama University	K. Izawa	Discussion on IPSASB Conceptual Framework.
	October 27	Tokyo, Japan	Waseda University	K. Izawa	Lecture on IPSASs.
	November 2	Tokyo, Japan	JICPA	K. Izawa	Reports on IPSASB activities.
	November 4	Tokyo, Japan	JICPA	K. Izawa	Reports on IPSASB activities.



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	November 11-13	Singapore, Singapore	IFAC	A. Bergmann, I. Carruthers	Attendance at the IFAC Council and IFAC Board meeting.
	November 12	Singapore, Singapore	ISCA <sup>v</sup>	A. Bergmann, I. Carruthers	Attendance of Singapore Accountancy Convention.
	November 12	Tokyo, Japan	JICPA, Ministry of Finance	K. Izawa, T. Fukiya	Discussion on Social Benefits.
	November 18	Putrajaya, Malaysia	MIA <sup>vi</sup>	W. Wan Sulaiman, R. Ramli	Discussion on December IPSASB meeting agenda.
	November 18	Putrajaya, Malaysia	MIA	W. Wan Sulaiman, R. Ramli	Outreach event with 5 ministries for IPSASB Consultation Paper: <i>Recognition and Measurement of Social Benefits</i> .
	November 24-26	Jakarta, Indonesia	ASEAN <sup>vii</sup> Secretariat	A. Bergmann	IPSAS training for staff.
	December 1	Bandar Enstek, Malaysia	MIA	W. Wan Sulaiman, R. Ramli	Discussion on December IPSASB meeting agenda.
	December 2	Putrajaya, Malaysia	Ministry of Communications and Multimedia, Malaysia	R. Ramli	Accrual Accounting Seminar for Top Management and Professional Group of Ministry of Communications and Multimedia, Malaysia 2015.

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	December 2	Tokyo, Japan	JICPA, Ministry of Finance	K. Izawa, T. Fukiya	Discussion on Social Benefits.
	December 18	Putrajaya, Malaysia	MIA	R. Ramli	Working group meeting for IPSASB consultation documents:  1. <i>ED 57 Impairment of revalued assets</i> 2. <i>ED 58 Improvement to IPSASs 2015.</i>
	December 21	Putrajaya, Malaysia	MIA	R. Ramli	Working group meeting for IPSASB Consultation Paper: <i>Recognition and Measurement of Social Benefits.</i>

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<b>AUSTRALIA AND OCEANIA</b> 	October 21	Melbourne, Australia	AASB <sup>viii</sup>	T. Youngberry	Briefing for AASB on September IPSASB meeting.
	October 27	Wellington, New Zealand	NZ ASB <sup>ix</sup>	A. Ryan	Education session on the Consultation Paper <i>Recognition and Measurement of Social Benefits</i> .
	October 27	Wellington, New Zealand	NZ ASB	A. Ryan	Verbal report on the September 2015 IPSASB meeting.
	December 15	Wellington, New Zealand	NZ ASB	A. Ryan	Verbal report on the December 2015 IPSASB meeting.
<b>EUROPE</b> 	October 2	Paris, France	Ministry of Finance	M. Camoin	Presentation of Consultation Paper on Social Benefits to CNoCP working group.
	October 5	London, United Kingdom	CIPFA <sup>x</sup>	Carruthers, J. Stanford, T. Beardsworth	Seminar on private not-for-profit financial reporting.
	October 9	London, United Kingdom	IASB <sup>xi</sup>	A. Bergmann, I. Carruthers, J. Stanford, J. Poggiolini (teleconference), J. Gunn (teleconference)	Biannual Liaison Meeting with senior IASB and IFRS Foundation Staff.


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	October 20	Paris, France	Ministry of Finance	M. Camoin	Presentation of Consultation Paper on Social Benefits to CNoCP working group.
	October 22	Brussels, Belgium	European Commission-DG Budget	A. Bergmann, J. Stanford	European Union Advisory Group on Accounting Standards.
	October 26	Berne, Switzerland	SRS-CSPCP <sup>xii</sup>	A. Bergmann	Social Benefits Consultation meeting.
	October 27	Hamburg, Germany	Finanzbehörde <sup>xiii</sup>	A. Bergmann	Attendance at meeting.
	November 1	London, United Kingdom	IFRS <sup>xiv</sup> Foundation	J. Stanford	Observer at IFRS Advisory Council.
	November 2	Geneva, Switzerland	UNCTAD <sup>xv</sup>	J. Stanford (teleconference)	Presentation on IPSASB Update.
	November 4	Zurich, Switzerland	Swiss National Bank (central bank)	A. Bergmann	Meeting with the Deputy Governor Fritz Zurbrugg.
	November 6	Zurich, Switzerland	State Financial Administration	A. Bergmann	Meeting re Revenue Project.
	November 9	Paris, France	Ministry of Finance	M. Camoin	Presentation of Consultation Paper on Social Benefits to CNoCP working group.
	December 2	Paris, France	Ministry of Finance	M. Camoin	Presentation of Consultation Paper on Social Benefits to CNoCP working group.

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	December 16	Luxembourg, Luxembourg	Eurostat	I. Carruthers	Attendance at EPSAS Governance meeting.
	December 17	Berne, Switzerland	SRS-CSPCP	A. Bergmann	Attendance at Board meeting.
	December 22	Berne, Switzerland	SECO <sup>xvi</sup>	A. Bergmann	Presentation on IPSAS Update.
<b>LATIN AMERICA &amp; THE CARIBBEAN</b> 	October 1	Brasilia, Brazil	Brazilian National Treasury	L. Nascimento	Meeting with the accounting team of Ministerio de Economia e Finanzas de Uruguay regarding IPSAS implementation.
	October 5	Brasilia, Brazil	Brazilian National Treasury	L. Nascimento	Meeting with the accounting team of Secretaria de Hacienda y Credito Publico de Mexico regarding IPSAS implementation.
	October 7-9	Brasilia, Brazil	Ministry of Finance, Brazil ( <i>Escola de Administração Fazendária – ESAF</i> )	L. Nascimento, G. Jensen	Presentations at the 5 <sup>th</sup> International Congress on Cost Accounting and Quality of Expenditure in the Public Sector.

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IPSASB Meeting (*December 2015*)

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	October 15	San José, Costa Rica	Accountants Association of Costa Rica	A. Méndez	International Congress NIIF/NIA, Costa Rica 2015.  "Challenges in the process of implementation of International Accounting Standards for the Public Sector (IPSAS)." Speaker.
	October 20	Brasilia, Brazil	Conselho Federal de Contabilidade	L. Nascimento	Meeting of the Brazilian Advisory Board of the Brazilian Public Sector Accounting Standards.
	October 20-23	Brasilia, Brazil	Brazilian National Treasury	L. Nascimento	Attendance and presentation at meeting of the Public Sector Accounting Technical Group of the Brazilian Federation.
	November 5	Asunción, Paraguay	Ministry of Finance of the Republic of Paraguay/ World Bank	A. Méndez	International Seminar on Accounting and Accounting Harmonization  " Accounting regulation based on IPSAS: Benefits of Reform " Speaker.
	November 17	Brasilia, Brazil	Conselho Federal de Contabilidade	L. Nascimento	Meeting of the Brazilian Advisory Board of the Brazilian Public Sector Accounting Standards.

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	November 17	Brasilia, Brazil	Tribunal de Contas da Uniao	L. Nascimento	Meeting with the Brazilian Federal Court of Accounts regarding the financial auditing procedures of the Brazilian public sector accounting standards.
	November 19	Brasilia, Brazil	Brazilian National Treasury / Câmara dos Deputados / Senado Federal	L. Nascimento	Meeting regarding the law project on public sector accounting, budget and finance.
	November 20	Brasilia, Brazil	Conselho Federal de Contabilidade	L. Nascimento	Meeting with the Board of the CFC about current projects of the IPSASB.
	November 23	Aveiro, Portugal	Higher Institute of Accounting and Administration of Aveiro University	J. Fonseca	Video Conference presentation on the Conceptual Framework.
<b>NORTH AMERICA</b> 	October 19	New York, USA	FoF <sup>xvii</sup>	A. Bergmann	Presentation at meeting.
	October 22	Toronto, Canada	AcSOC <sup>xviii</sup>	R. Smith	Presentation on the IPSASB and IPSASB activities.
	November 3	New York, USA	IFAC	J. Fonseca, R. Smith	Presentation to the Nigerian Delegation via video conference.
	November 25	New York, USA	IFAC	R. Smith	Presentation to the Zimbabwe Delegation via video conference.

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	December 8-11	Toronto, Canada	IPSASB	IPSAS Board	Attendance at IPSAS Board meeting.

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<sup>i</sup> PIPFA is the Pakistan Institute of Public Finance Accountants

<sup>ii</sup> ASB is the Accounting Standards Board of South Africa

<sup>iii</sup> SAICA is The South African Institute of Chartered Accountants

<sup>iv</sup> JICPA is The Japanese Institute of Certified Public Accountants

<sup>v</sup> ISCA is the Institute of Singapore Chartered Accountants

<sup>vi</sup> MIA is the Malaysian Institute of Accountants

<sup>vii</sup> ASEAN is the Association of Southeast Asian Nations

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

<sup>ix</sup> NZ ASB is the New Zealand Accounting Standards Board

<sup>x</sup> CIPFA is the Chartered Institute of Public Finance and Accountancy

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

<sup>xii</sup> SRS-CSPCP is the Swiss National Public Sector Accounting Standard Setter

<sup>xiii</sup> Finanzbehörde is the State Ministry of Finance

<sup>xiv</sup> IFRS is the International Financial Reporting Standards

<sup>xv</sup> UNCTAD is the United Nations Conference on Trade and Development

<sup>xvi</sup> SECO is the State Secretariat for Economic Affairs

<sup>xvii</sup> FoF is the Forum of the Firms

<sup>xviii</sup> AcSOC is The Accounting Standards Oversight Council of Canada