

Agenda Item 2

IPSASB REPRESENTATION LIAISON ACTIVITIES: APRIL–JUNE 2018

| Region | Meeting Date(s) | City, Country | Organization | IPSASB Attendees | Event Details | Key Message/Issues Identified for Feedback to IPSASB |
|-------------------------------------|-----------------|----------------------------|--|------------------------|---|--|
| AFRICA & THE MIDDLE-EAST | April 4 | Johannesburg, South Africa | Accounting Standards Board | L. Bodewig, T. Tshoke | Presentation to preparers, audit firms and other interested parties on IPSASB Exposure Draft on <i>Leases</i> . | Specific matters for comment and proposals in the Exposure Draft were discussed. Comments received will be included in the comment letter to the IPSASB. |
| | April 5-6 | Dodoma, Tanzania | Ministry of Finance & Planning – AG Department | W. Kalulu | GFS Code update and IPSAS training – capacity building to Accountants from MDAs, RS, LGAs and PAOBs. | Usage of updated GFS code for 2018/19 budget and IPSAS 3 and 17 for proper compliance. |
| | April 11 | Tanga, Tanzania | NBAA ⁱ | N. Kiure Mssusa | Seminar on Accounting and Auditing. | IPSASB: ED 64 – Leases – The requirements of the new IPSASB ED on Leases. Identification of Issued to be included in comments on the ED. |
| | April 20 | Johannesburg, South Africa | Accounting Standards Board | L. Bodewig, T. Tshoke | Presentation to preparers, audit firms and other interested parties on IPSASB Exposure Draft on <i>Strategy and Work Plan</i> . | Specific matters for comment and proposals in the Exposure Draft were discussed. Comments received will be included in the comment letter to the IPSASB. |
| | May 2 | Addis Ababa, Ethiopia | Interim Oversight Board for Professionalization of Accounting and Auditing in Africa | I. Carruthers R. Smith | Presentation on IPSASB, current work and Strategy and Work Plan. | Need for pan African coordination. Appreciation of IPSASB input. |

IPSASB Representation Liaison Activities
IPSASB Meeting (June 2018)

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| | May 3 | Addis Ababa, Ethiopia | African Union Commission | I. Carruthers, L. Bodewig, C. Nyong, R. Smith | Participation at high level PFM Meeting. | Importance of PFM reforms in Africa and the key role for IPSAS. |
| | May 4 | Addis Ababa, Ethiopia | African Union Commission | I. Carruthers, L. Bodewig, C. Nyong, R. Smith | IPSASB Strategy and Work Plan regional roundtable. | General support for S&WP. Strong emphasis on Natural Resources project and need to hold further similar events. Overall participants expressed appreciation and support for format of the roundtables and the opportunity to directly engage with the IPSASB to share feedback on the proposals. |
| | May 3-4 | Dodoma, Tanzania | Ministry of Finance & Planning – AG Department | W. Kalulu | GFS Code update and IPSAS training – capacity building to Accountants from MDAs, RS, LGAs and PAOBs. | Usage of updated GFS code for 2018/19 budget and IPSAS 3 and 17 for proper compliance. |
| | May 7- 11 | Zanzibar, Tanzania | NBAA | N. Kiure Mssusa | Introduction to IPSAS Accrual. | Requirements for Migration from Cash Basis IPSAS to Accrual Based IPSAS The requirements of the Revised Cash Basis IPSAS. |
| | May 8 | Pretoria, South Africa | Accounting Standards Board | L. Bodewig, T. Tshoke | Presentation to preparers, audit firms and other interested parties on IPSASB Exposure Draft on <i>Strategy and Work Plan</i> . | Specific matters for comment and proposals in the Exposure Draft were discussed. Comments received will be included in the comment letter to the IPSASB. |

IPSASB Representation Liaison Activities
IPSASB Meeting (June 2018)

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| | May 9 | Johannesburg, South Africa | Accounting Standards Board | T. Tshoke | Presentation to preparers, audit firms and other interested parties on IPSASB Exposure Draft on <i>Strategy and Work Plan</i> . | Specific matters for comment and proposals in the Exposure Draft were discussed. Comments received will be included in the comment letter to the IPSASB. |
| | May 10 | Johannesburg, South Africa | Institute of Certified Public of Accountants | L. Bodewig | Presentation to attendees under the theme Reporting Under IPSAS Accrual – Lessons from South Africa. | The presentation focused on the Standard setting process locally and the involvement in the IPSASB. Attendees were encouraged to participate through the submission of comment letters and roundtables within the region. |
| | May 14 | Johannesburg, South Africa | Accounting Standards Board | L. Bodewig, T. Tshoke | Presentation to Financial Reporting Technical Committee on IPSASB Exposure Draft on <i>Leases</i> . | Specific matters for comment and proposals in the Exposure Draft were discussed. Comments received will be included in the comment letter to the IPSASB. |
| | May 14-18 | Morogoro, Tanzania | Ministry of Finance & Planning – AG Department | W. Kalulu | GFS Code update and IPSAS training – capacity building to Accountants from National Health Insurance Fund. | Usage of updated GFS code for 2018/19 budget and IPSAS 3 and 17 for proper compliance. |
| | May 25 | Pretoria, South Africa | Accounting Standards Board | L. Bodewig, T. Tshoke | Presentation to the National Treasury on IPSASB Exposure Draft on <i>Leases</i> . | Specific matters for comment and proposals in the Exposure Draft were discussed. Comments received will be included in the comment letter to the IPSASB. |
| | May 28 | Johannesburg, South Africa | Accounting Standards Board | L. Bodewig | Presentation to SAICA Project | Specific matters for comment and proposals in the Exposure Draft were |

IPSASB Representation Liaison Activities
IPSASB Meeting (June 2018)

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| | | | | | Group on IPSASB Exposure Draft on <i>Leases</i> . | discussed. Comments received will be included in the comment letter to the IPSASB. |
| | June 5 | Johannesburg, South Africa | Accounting Standards Board | L. Bodewig, T. Tshoke | Presentation to preparers, audit firms and other interested parties on IPSASB Exposure Draft on <i>Leases</i> . | Specific matters for comment and proposals in the Exposure Draft were discussed. Comments received will be included in the comment letter to the IPSASB. |
| | June 6 | Johannesburg, South Africa | Accounting Standards Board | L. Bodewig, T. Tshoke | Presentation to preparers, audit firms and other interested parties on IPSASB Exposure Draft on <i>Leases</i> . | Specific matters for comment and proposals in the Exposure Draft were discussed. Comments received will be included in the comment letter to the IPSASB. |
| | June 27 | Accra, Ghana | ICAG ⁱⁱ | C. Nyong, S. Agbevem | IPSAS Work plan-update Status of IPSAS implementation in Ghana. | |
| | June 27 | Accra, Ghana | The Controller & Accountant General | C. Nyong S. Agbevem | IPSAS Work plan-update Status of IPSAS implementation in Ghana. | |
| | June 27 | Accra, Ghana | The Auditor General | C. Nyong S. Agbevem | IPSAS Work plan-update Status of IPSAS implementation in Ghana. | |

IPSASB Representation Liaison Activities
IPSASB Meeting (June 2018)

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| ASIA | April 2 | Beijing, China | MOF ⁱⁱⁱ | J. Zhang, H. Yang | Report on IPSASB March 2018 meeting. | MOF was pleased with our report on IPSASB activities. |
| | April 3 | Tokyo, Japan | MOF | T. Fukiya, R. Smith | Presentation and discussion on Strategy and Work Plan 2019-2023 Consultation. | Interest in the way forward to raising awareness of accrual basis financial information and utilizing them. Scope and objective of the possible discount rate project. |
| | April 3 | Tokyo, Japan | Japanese Institute of Certified Public Accountants: IFAC- IPSASB Working Group | R. Smith, T. Fukiya | Presentation and discussion on Strategy and Work Plan 2019-2023 Consultation. | Strong interest in the proposed projects for the 2019-2023 period. The working group noted its intention intended to provide a formal comment letter. Thanks expressed for having a member of the IPSASB staff visit the JICPA offices and attend the IFAC- IPSASB Working Group. |
| | April 22 | Nanjing, China | Accounting Society of China | J. Zhang | Lecture on recent IPSASB activities and the development of Chinese accrual- based public sector accounting standers. | Interest in the interrelation between Cash basis IPSAS and Accrual IPSASs. |
| | May 1 | Tokyo, Japan | Ministry of Internal Affairs and Communications | T. Fukiya | Lecture on recent IPSASB activities, and discussion on ED 64 and Strategy CP. | Practical complexity of right-of-use model especially for lessors (ED 64). |
| | May 4 | Seoul, Korea | KIPF ^{iv} | D. Jung | IPSAS Forum / Present and Future of IPSAS (tentative | Recent trend and promotion of IPSAS (Open to the public, including standard-setters, Korea Institute of |

IPSASB Representation Liaison Activities
IPSASB Meeting (June 2018)

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| | | | | | name)/Seminar. | Certified Public Accountants, Korea Accounting Institute, etc.) |
| | May 7 | Tokyo, Japan | MOF | T. Fukiya | Lecture on recent IPSASB activities, and discussion on ED 64. | Practical complexity of right-of-use model especially for lessors (ED 64). Difference between non-exchange component and non-exchange transaction(ED 64) |
| | May 7 | Tokyo, Japan | Ministry of Internal Affairs and Communications | T. Fukiya | Lecture on recent IPSASB activities, and discussion on ED 64 and Strategy CP. | Practical complexity of right-of-use model especially for lessors (ED 64). The possible effect of IR project (strategy Consultation). Question: the difference between the public sector measurement project and CFW's measurement basis.(strategy Consultation) |
| | May 11 | Beijing, China | Chinese Academy of Sciences | J. Zhang H. Yang | Discussion with accountants from scientific institution on Implementing Governmental Accounting System. | Interest in revenue from non-exchange transactions with time requirements. |
| | May 11 | Tokyo, Japan | Board of Audit | T. Fukiya | Lecture on recent IPSASB activities, and discussion on ED 64 and Strategy CP. | Question on ED 64, <ul style="list-style-type: none">• The practical workload of risk/reward model and ROU model.• What is the merit of symmetry accounting?• Asset capacity of item without insurance responsibility• Practical Transitional accounting treatment of IPSAS adopting countries |

IPSASB Representation Liaison Activities
IPSASB Meeting (June 2018)

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| | May 19 | Seoul, Korea | KIPF & Korea Accounting Information Association | D. Jung | 2018 Semi-Annual Accounting Seminar/IPSAS vs. IFRS (tentative name)/Conference. | 2018 Semi-Annual Accounting Seminar/IPSAS vs. IFRS (tentative name)/Conference Comparison of IPSAS and IFRS/Social Benefits & Revenue and Non-exchange Expenses (Open to academics) |
| | May 20 | Beijing, China | Xi men National Accounting Institute | J. Zhang | Lecture on recent IPSASB development. | Interest in IPSASB's Strategy and Work Plan for 2019-2023, especially in the future plan to address public specific issues. |
| | May 29 | Manila, Philippines | ADB ^v / IPSASB | I. Carruthers M. Blake J. Jung T. Fukiya R. Smith | IPSASB Strategy and Work Plan regional round table. | General support for the IPSASB proposed Strategy and Work Plan 2019-2023 and for the proposed projects in particular. Overall participants expressed appreciation and support for format of the roundtable discussions and the opportunity to directly engage with the IPSASB to share feedback on the proposals. |
| | May 30 | Manila, Philippines | ADB | I. Carruthers M. Blake J. Jung T. Fukiya R. Smith | Capacity Building Forum. Presentations by: I Carruthers M Blake R Smith | Range of countries now at various stages of adopting IPSAS, and need to share best practice. |
| | May 31 | Manila, Philippines | Board of Accountancy, Commission on Audit | I. Carruthers R. Smith | Forum for Government Accountants and Auditors. | Progress update on the IPSASB's activities and an overview of the IPSASB proposed Strategy and Work Plan 2019-2023 were provided in a presentation. |

IPSASB Representation Liaison Activities
IPSASB Meeting (June 2018)

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| | June 1 | Manila, Philippines | PAO Development Committee | I. Carruthers R. Smith | Presentation on importance of PAOs addressing public sector training needs. | Discussion on potential approaches to education and training. |
| | June 1 | Beijing, China | Accounting Regulatory department, MOF | J. Zhang H. Yang | Discussion with Chinese stakeholders on IPSASB's Strategy and Work Plan for 2019-2023. | Basically agreed IPSASB's proposed Strategy and Work plan for 2019- 2023, but made some suggestions and formed feedback draft to IPSASB. |
| | June 28 | Seoul, Korea | KIPF | D. Jung | Education for Settlements of Government Accounts/Public Financial Management and IPSAS (tentative name)/Educational session. | The effects of IPSAS Amendment on Public Financial Management (Open to public officials). |
| AUSTRALIA AND OCEANIA | April 23 | Wellington, New Zealand | Treasury, Office of the Auditor-General, and Audit New Zealand | A. Heffernan | ED 64 Leases | To receive feedback on ED 64 from a public sector perspective. |
| | May 3 | Wellington, New Zealand | NZASB ^{vi} | A. Heffernan | Standing NZASB agenda item – Report on the March 2018 IPSASB meeting. | Report on the March IPSASB meeting. Focused on projects of interests in New Zealand such as Public Sector Measurement, Financial Instruments (update to IPSASs 28– 30), Revenue and Non-Exchange Expenses. |
| | May 13 | Hobart, Australia | None | M. Blake | Copy of the IPSASB's Proposed | Endeavoring to raise the profile of IPSASs with legislators in Australia. |

IPSASB Representation Liaison Activities
IPSASB Meeting (June 2018)

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| | | | | | Strategy and Work Plan 2019-2023 provided to the Secretariat of Tasmania's Public Accounts Committee for possible discussion with the PAC and Australasian Public Accounts Committees. | |
| | May 18 | Sydney, Australia | Australasian Council of Auditors General | C. Anstis (via teleconference) | Meeting of the ACAG Financial Reporting and Accounting Committee. | Update on Dec 2017 and March 2018 IPSASB meetings. Interested in social benefits project and in meeting the Chair around the time of the WCOA. |
| | May 25 | Auckland, New Zealand | Auckland University Department of Accountancy & Finance | A. Heffernan | NZASB accounting standards update. | The presentation covers recently issued NZ standards, domestic projects and international projects including the IPSASB's current documents open for comment. |
| | May 26 | Hobart, Australia | IPSASB/ AASB ^{vii} | M. Blake, C. Anstis | Report of March 2018 IPSASB meeting - prepared for sponsoring member bodies – CA ANZ and CPAA, and copied to the AASB, Global, Accounting Alliance (GAA) and the Chair of the IPSASB. | Alerts CA ANZ, CPAA and AASB of outcomes of the March 2018 IPSASB meeting and possible implications and opportunities for Australia. |
| | May 31 | Hamilton, New Zealand | Chartered Accountants | A. Heffernan | Financial reporting update. | The presentation covers recently issued NZ standards, domestic |

IPSASB Representation Liaison Activities
IPSASB Meeting (June 2018)

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| | | | Australia and New Zealand Waikato branch | | | projects and international projects including the IPSASB's current documents open for comment. |
| | June 27 | Wellington, New Zealand | NZASB | T. Beardsworth, A. Heffernan | Standing NZASB agenda item –Verbal update on the June 2018 IPSASB meeting. | Verbal update on the June IPSASB meeting. Focused on projects of interests in New Zealand such as Public Sector Measurement, Financial Instruments (update to IPSASs 28– 30), Revenue, Non-Exchange Expenses and Social Benefits. |
| EUROPE | April 9 | Zurich, Switzerland | Finance Administration of canton Zurich | C. Beier | ED 64 Leasing. | What are the impacts of the new leasing model (right-to-use) in the f/s and in key figures? |
| | April 19 | Zurich, Switzerland | 5 cantons using IPSAS | M. Wermuth, C. Beier | ED 64 Leasing. | What are the impacts of the new leasing model (right-to-use) in the f/s and in key figures? |
| | April 20 | Bern, Switzerland | EFV ^{viii} | M. Wermuth | ED 64 Leasing. | What are the impacts of the new leasing model (right-to-use) in the f/s and in key figures? |
| | April 23- 25 | Vienna, Austria | PULSAR / FINCOP (Financial Reporting Framework Community of Practice) | B. Schatz, I. Carruthers | Attendance and participation at PULSAR Workshop (Presentations of IPSAS and GFS and IPSAS Consolidation requirements) | Practical discussions about how to implement IPSAS across 12 Balkan and East Central Asian countries. |
| | April 2018 | Duesseldorf, Germany | IDW ^{ix} : WPg Magazine | S. Heintges | Article "Natur-und Kulturerbe in der öffentlichen Rechnungslegung / Natural and cultural heritage in public | Benchmark of current national accounting requirements for heritage against IPSAS-Cons. |

IPSASB Representation Liaison Activities
IPSASB Meeting (June 2018)

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| | | | | | accounting“, German Magazine: WPg | |
| | May 7-8 | Luxembourg, Luxembourg | Eurostat | I. Carruthers | EPSAS Working Group meeting. | Progress update and S&WP presentation. IPSAS relevance across most areas of interest to Member States engaged in or considering the move to accrual. |
| | May 14 | Bern, Switzerland | SRS-CSPCP ^x | C. Beier | TBG: Kick-off. | Updating the consolidation rules of the Swiss accounting standards for public sector based on IPSAS 35-38. |
| | May 22 | Bern, Switzerland | SRS-CSPCP | M. Wermuth C. Beier | Hearing on ED 64 Leasing. | Explaining the rationale of the topic and answering questions from the stakeholders. |
| | May 30- June 1 | Milan, Italy | European Accounting Association | D. Watkins, F. Capablo, T. Müller- Marqués Berger, B. Schatz | Panel – Public Sector Accounting. | IPSAS Strategy, Governance and Concepts. |
| | June 6- 7 | Paris, France | CNoCP ^{xi} | I. Carruthers | Meeting with the International Accounting Standards Committee. | Progress update and S&WP discussion. |
| | June 11 | Bern, Switzerland | SRS-CSPCP | M. Wermuth, C. Beier | Meeting with Board. | Several issues concerning the harmonization of the accounting framework between central government and state/municipal level. Alignment with statistical requirements. Approval of Swiss comments to |

IPSASB Representation Liaison Activities
IPSASB Meeting (June 2018)

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| | | | | | | ED 64. |
| | June 12-13 | Vienna, Austria | United Nations | I. Carruthers | UN System CFOs event. | Progress update and S&WP discussion. |
| | June 14 | Paris, France | CNoCP/DGFIP ^{xii} | M. Camoin | Discussion on next IPSASB Agenda. | |
| | June 2018 | Switzerland | EFV, FDK (Conference of cantonal minister of finance) | M. Wermuth, C. Beier | IPSAS-Newsletter for Switzerland. | Summary of IPSASB meeting in June. |
| | Ongoing regular internal IPSAS Working Group | Vienna, Austria | Ministry of Finance Court of Auditors | B. Schatz | Ministry of Finance and the Austrian Court of Auditors are discussing IPSAS on an informal basis. | Discussion IPSAS 30 FI with the Austrian Treasury. |
| LATIN AMERICA & THE CARIBBEAN | April 2 | Recife, Brazil | CFC ^{xiii} | L. Nascimento | Opening Event of the Accounting and Finance Week for the Brazilian States and Municipalities (EGP/SECOFEM) | |
| | April 6 | São Paulo, Brazil | CFC / Conselho Regional de Contabilidade do Estado de São Paulo | L. Nascimento, A. Moura | 138th Meeting of the Brazilian Accounting Pronouncements. | Presentation of IPSAS development to private sector accounting standards authorities and regulators. |
| | April 10- 11 | Brasília, Brazil | CFC | L Nascimento, A. Moura | Meeting of the Brazilian Public Sector Accounting Standards Advisory | |

IPSASB Representation Liaison Activities
IPSASB Meeting (June 2018)

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| | April 12 | Brasília, Brazil | National Treasury / State Pensions Secretariat | L. Nascimento | Meeting with State Pensions Secretariat representatives about implementation of IPSAS 39. | Discussion about IPSAS 39 implementation. |
| | April 16 | Brasília, Brazil | National Treasury | L. Nascimento | Meeting with the Finance Managers Council of the Brazilian States (GEFIN) regarding IPSAS implementation on the Brazilian states. | |
| | April 17 | Brasília, Brazil | National Treasury | L. Nascimento | Presentation about IPSAS and convergence process in Brazil to the Brazilian National Treasury analysts. | |
| | April 24- 27 | Brazil | Ministry of Finance of Brazil | A. Méndez | Strategy and Work Plan 2019-2023 Discussion Event. | |
| | April 25 | Brasilia, Brazil | Federal Accounting Council, Brazilian National Treasury, Brazilian Accounting Foundation | L Nascimento, A. Moura, J. Fonseca | Roundtable on IPSASB Strategy & Work Plan 2019- 2023 Consultation / Context on the objectives and work plan of IPSASB. | Discussion of the Strategy and Work Plan 2019-2023 consultation document with FOCAL representatives, National Treasury, CFC, academia, private sector standard-setters, courts of accounts and other participants. |

IPSASB Representation Liaison Activities
IPSASB Meeting (June 2018)

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| | | | | | | Overall participants expressed support for the majority of strategy proposals and in particular the format of the roundtable discussions. |
| | April 26-27 | Brasilia, Brazil | National Treasury | L Nascimento, A. Moura, J. Fonseca | V Brazilian Seminary of Accounting Applied to the Public Sector and Costs / Overview of strategy and development of IPSASB consultation document Strategy and Work Plan 2019-2023. | IPSAS and Brazilian Public Sector Standards development. |
| | May 8-10 | Brasília, Brazil | National Treasury | L. Nascimento | Meeting of the Technical Chamber of Accounting Standards and Fiscal Statements of the Federation. | |
| | May 14 | Brasília, Brazil | National Treasury | L. Nascimento | Meeting of the Management Committee of the STN/Atricon/IRB Technical Cooperation Agreement. | Agreement with federal and states courts of auditors about joint cooperation on IPSAS adoption and implementation in Brazil. |
| | May 15-16 | Brasília, Brazil | CFC | L Nascimento, A. Moura | Meeting of the Brazilian Public Sector Accounting Standards Advisory Board. | |

IPSASB Representation Liaison Activities
IPSASB Meeting (June 2018)

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| | May 18 | Panamá | Interamerican Accounting Association | A. Méndez | XIV Seminario Regional Interamericano de Contabilidad “Actualización Profesional para el Conocimiento y Fortalecimiento de las Competencias de un Contador Experto”. | |
| | May 21 | Manaus, Brazil | CFC | L. Nascimento | Opening Event of the Accounting and Finance Week for the Brazilian States and Municipalities (EGP/SECOFEM) | |
| | May 24 | Brasília, Brazil | CFC | L. Nascimento | Meeting with the National Confederation of Municipalities of Brazil about IPSAS implementation and accounting regulatory requirements. | IPSAS implementation on Brazilian municipalities. |
| | May 29 | Brasília, Brazil | CFC | L. Nascimento | Meeting with Rutgers University representatives regarding IPSAS implementation and management of finance information on government. | IPSAS implementation and XBRL. |

IPSASB Representation Liaison Activities
IPSASB Meeting (June 2018)

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| | June 5-6 | Brasília, Brazil | CFC | L. Nascimento, A. Moura | Meeting of the Brazilian Public Sector Accounting Standards Advisory Board. | |
| | June 10 | João Pessoa, Brazil | ANPCONT ^{xiv} | L. Nascimento | XII ANPCONT Congress (National Association of Postgraduate Programs in Accounting Sciences) / Presentation. | |
| | June 11 | São Paulo, Brazil | IBRACON ^{xv} | L. Nascimento | 8th Brazilian Conference of Accounting and Independent Audit of IBRACON (Institute of Independent Auditors of Brazil) / Presentation. | |
| | June 25 | Brasília, Brazil | National Treasury | L. Nascimento | Meeting of the Management Committee of the STN/Atricon/IRB Technical Cooperation Agreement. | |
| | June 25-26 | Santiago, Chile | World Bank, Auditor General | I. Carruthers | International IPSAS / ISSAI conference and workshops. | Celebration of IPSAS adoption in Chile. |
| NORTH AMERICA | April 4 | New York, USA | Emerging Markets Investors Alliance | P. Mason | Roundtable on Fiscal Transparency | Investors and Rating Agencies have limited awareness of IPSAS and the |

IPSASB Representation Liaison Activities
IPSASB Meeting (June 2018)

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| | | | | | and Sovereign Credit Ratings. | benefits that accrual accounting could bring to government financial reporting. Rating Agencies generally look at medium term projections – around 5 years. There may be scope to work with the Alliance in future to establish better contact with institutional investors. |
| | April 10 | Toronto, Canada | CCOLA ^{xvi} and ACAG ^{xvii} | I. Carruthers, R. Pichard | Joint presentation with PSAB Director on IPSASB 2019-2013 Strategy and PSAB International Strategy. | Strong interest in the Strategy & Work Plan linked to the launch of the PSAB International Strategy consultation. Potential for longer term interest from Australian auditors. |
| | April 24 | Ottawa, Canada | CCOLA | R. Pichard | Quarterly meeting of the professional practices representatives from each member office. | Overview of the 2019-2023 Strategy Paper. |
| | May 14 | Miami, USA | ICGFM ^{xviii} | J. Fonseca | 32nd Annual International Training Conference / Revised Cash Basis IPSAS and IPSASB Strategy and Work Plan Consultation 2019-2023. | Presentation on the updates to the Cash Basis IPSAS and overview of the IPSASB Strategy and Work Plan 2019-2023 Consultation. Strong interest in the IPSASB's work and in particular related to the forward looking Strategy. |

ⁱ NBAA is the National Board of Accountants and Auditors

ⁱⁱ ICAG is the Institute of Chartered Accountant-Ghana

ⁱⁱⁱ MOF is the Ministry of Finance

^{iv} KIPF is the Korea Institute of Public Finance

- ^v ADB is the African Development Bank
- ^{vi} NZASB is the New Zealand Accounting Standards Board
- ^{vii} AASB is the Australian Accounting Standards Board
- ^{viii} EFV is the Federal Finance Administration
- ^{ix} IDW is the Institut der Wirtschaftsprüfer
- ^x SRS-CSPCP is the Swiss National Public Sector Accounting Standard Setter
- ^{xi} CNoCP is the Conseil de normalisation des comptes publics
- ^{xii} DGFIP is the Direction Générale des Finances Publiques
- ^{xiii} CFC is the Conselho Federal de Contabilidade
- ^{xiv} ANPCONT is the Associação Nacional de Programas de Pós-Graduação em Ciências Contábeis
- ^{xv} IBRACON is the Instituto dos Auditores Independentes do Brasil
- ^{xvi} CCOLA is the Canadian Council of Legislative Auditors
- ^{xvii} ACAG is the Australasian Council of Auditors General
- ^{xviii} ICGFM is the International Consortium of Governmental Financial Management