

**IPSASB REPRESENTATION LIAISON ACTIVITIES: JULY–SEPTEMBER 2018**

Region	Meeting Date(s)	City, Country	Organization	IPSASB Attendees	Event Details	Key Message/Issues Identified for Feedback to IPSASB
<b>AFRICA &amp; THE MIDDLE-EAST</b>	July 10–13	Dodoma, Tanzania	TARURA <sup>i</sup>	W. Kalulu	Discussions of IPSAS Conceptual Framework and consolidation template; IPSAS overview and updates.	IPSAS compliant financial statements preparation.
	July 18	Lagos, Nigeria	ADRAC Professional Services Ltd.	C. Nyong	Participation at 3 <sup>rd</sup> Annual Regulators and Operators Conference.	Status of implementation of accrual IPSAS in the States was highlighted. Regulators recognized the need to facilitate implementation of accrual IPSAS in the States (Sub-National Governments) of the Federation.
	July 23–25	Dodoma, Tanzania	NBAA <sup>ii</sup>	N. Kiure Mssusa	Implementation of IPSAS 23 by Tanzania Revenue Authority	Recognizing taxes on accrual basis.
	August 14	South Africa	WB <sup>iii</sup>	L. Bodewig	Teleconference with Bhutan on IPSAS adoption and implementation.	Adoption of cash basis IPSAS by Bhutan is underway and they will be visiting RSA for knowledge sharing and discussion on the process and lessons learned. They have their own Standard Setting Board which we can engage with in the future on IPSAS adoption.

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	August 27–31	Morogoro, Tanzania	MOF <sup>iv</sup>	N. Kiure Mssusa, W. Kalulu	Continued Implementation of IPSAS 35 – Consolidated Financial Statements.	Understanding and Preparation of Consolidated Financial Statements per IPSAS 35.
	August 29	Dodoma, Tanzania	NBAA	N. Kiure Mssusa	Seminar on Accounting Standards and Cost Management with IPSAS updates.	The updates on IPSAS which will affect the financial statements for the year ended 30 June 2018.
<b>ASIA</b>	July 4	Beijing, China	MOF	J. Zhang, H. Yang	Report on IPSASB June 2018 meeting.	MOF was pleased with our report on IPSASB activities.
	July 7	Xiamen, China	Xiamen National Accounting Institute	J. Zhang	Lecture on recent IPSASB development.	Interest in IPSASB's Strategy and Work Plan for 2019–2023.
	July 11	Tokyo, Japan	JICPA <sup>v</sup> , Public Sector Committee	T. Fukiya	Report on recent IPSASB activities.	
	July 24	Tokyo, Japan	MOF	T. Fukiya	Report on recent IPSASB activities.	Explaining the IFAC query on Index.
	July 28	Changchun, China	Chinese Academy of Sciences	J. Zhang	Lecture on recent IPSASB activities and the development of Chinese accrual-based public sector accounting standard.	Interest in IPSASB's project in terms of addressing Social Benefits.

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	August 1	Beijing, China	Ministry of Water Resources	J. Zhang, H. Yang	Discussion on the Infrastructure Asset Project of IPSASB.	Interest in the recognition and measurement of the Infrastructure Assets.
	August 6	Beijing, China	National Health Commission	J. Zhang	Discussion with accountants from hospitals on the revenue and non-exchange expense project of IPSASB.	Interest in revenue from non-exchange transactions with time requirements and capital grants.
	August 22	Tokyo, Japan	JICPA, Board meeting	T. Fukiya	Report on recent IPSASB activities.	Accounting treatment of the services in-kind.
	August 23	Seoul, Korea	KIPF <sup>vi</sup>	D. Jung	Education for Settlements of Government Accounts/Public Financial Management and IPSAS/Educational session.	The effects of IPSAS Amendment on Public Financial Management.
	August 25	Dalian, China	Chinese Academy of Sciences	H. Yang	Lecture on recent IPSASB activities and the development of Chinese accrual-based public sector accounting standard.	Interest in the interrelation between cash basis IPSAS and accrual IPSASs.
	September 5	Tokyo, Japan	Bank of Japan	T. Fukiya	Report on recent IPSASB activities.	

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	September 6	Tokyo, Japan	Ministry of Internal Affairs and Communications	T. Fukiya	Report on recent IPSASB activities.	
	September 11	Tokyo, Japan	Board of Audit	T. Fukiya	Report on recent IPSASB activities.	
<b>AUSTRALIA AND OCEANIA</b>	July 2	Hobart, Australia	Ms. Gabrielle Woods, Secretary to the Public Accounts Committee (PAC)	M. Blake	Discuss the IPSASB's draft Strategy and Work Plan 2019–2023 and the activities of the IPSASB in general as against those of the AASB. I offered to meet with the PAC in particular because I sought input from parliamentarians on the benefits of accrual accounting/PFM and projects of relevance to the PAC in the 2019–23 plan.	Engagement with Parliamentarians on the benefits of PFM and how this might better assist the Committee in understanding financial reporting and the state of the State's finances.
	August 8	Hobart, Australia	CA ANZ <sup>vii</sup> , CPAA <sup>viii</sup> and the AASB <sup>ix</sup> .	M. Blake, C. Anstis	Submitted the Blake/Anstis report on the June 2018 IPSASB meeting to CA ANZ <sup>x</sup> , CPAA <sup>xi</sup> and the AASB <sup>xii</sup> .	The report represents Blake/Anstis views about key outcomes from the June 2018 IPSAASB meeting and drawing attention to risks and opportunities for the AASB.

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	August 16	Wellington and Auckland, New Zealand	NZASB <sup>xiii</sup>	T. Beardsworth	Standing NZASB agenda item – Report on the June 2018 IPSASB meeting.	Report on the June IPSASB meeting. Focused on projects of interests in New Zealand such as public sector measurement, financial instruments (update to IPSAS 28–30), social benefits, revenue and non-exchange expenses.
	August 22	Wellington, New Zealand	InterChurch Bureau	A. Heffernan	PBE Standards update for not-for-profits.	The presentation covers recently issued NZ standards, domestic projects and international projects including the IPSASB's projects on revenue, non-exchange expenses and public sector measurement.
EUROPE	July 10	Zurich, Switzerland	Swiss GAAP FER <sup>xiv</sup>	C. Beier	TBG: Kick-off meeting.	Post implementation review of accounting for subsidies/ transfers from public sector in the Swiss accounting standards for private sector.
	July 11	Pescara, Italy	University of Pescara/ local chapter of CPA National Association	F. Capalbo	Presentation at a conference of the IPSASB activities to the local CPA working in the public sector.	Describing the activities of IPSASB and explaining the importance of high quality standards in public sector accounting.
	August 1	Rome, Italy	Treasurer	F. Capalbo	Participated in closed meeting with the treasurer's Staff.	Asking more involvement of the treasurer in the IPSASB activity throughout a more intense relation with the Italian member in the IPSASB.

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	August 15	Bern, Switzerland	Federal Finance Administration, Accounting Policy Department	M. Wermuth	Discussion on Revenue and Non-Exchange Expenses.	Discussion of issues concerning this project from the perspective of the grantor.
	September 4	Hamburg, Germany	Court of Auditors	G. Waldbauer	Presentation on IPSASB and IPSASs and the potential influence on the German public sector financial reporting in light of the ongoing EPSAS initiative.	
	September 4–5	London, United Kingdom	IFRS <sup>xv</sup> Foundation	J. Stanford	IFRS Advisory Council Biannual Meeting: Chair of Breakout Session on Timeliness.	Challenge of balancing quality and timeliness in standard setting.
	September 25	Zurich, Switzerland	Swiss GAAP FER	C. Beier	Participation at TBG meeting.	Post implementation review of accounting for subsidies/transfers from public sector in the Swiss accounting standards for private sector:  Starting research phase.
	September	Switzerland	EFV <sup>xvi</sup> , FDK (Conference of cantonal minister of finance)	M. Wermuth, C. Beier	Distribution of IPSAS-Newsletter for Switzerland.	Summary of IPSASB meeting in September.

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<b>LATIN AMERICA &amp; THE CARIBBEAN</b>	July 12	Brasília, Brazil	CNM <sup>xvii</sup>	L. Nascimento	Meeting with the National Confederation of Municipalities of Brazil about IPSAS implementation and accounting regulatory requirements.	IPSAS implementation on Brazilian municipalities.
	August 7–8	Brasília, Brazil	CFC <sup>xviii</sup>	L. Nascimento, A. Moura	Meeting of the Brazilian Public Sector Accounting Standards Advisory Board.	Board responsible for issuing the Brazilian Public Sector Accounting Standards.
	August 13	São Luís, Brazil	CFC / National Treasury	L. Nascimento	Opening Event of the Accounting and Finance Week for the Brazilian States and Municipalities.	Presentation about IPSAS implementation on the Brazilian Federation.
	August 14–15	Suriname	SUVA <sup>xix</sup>	J. Stanford	Attendance at first annual meeting to give IPSASB update.	Capacity challenges for IPSAS adoption.

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	August 15–17	Belo Horizonte, Brazil	ABCP <sup>xx</sup> , Instituto Social Iris, CRC-MG <sup>xxi</sup> e a Rede CQ - Rede de Contabilidade, Custos, e Qualidade do Gasto no Setor Público	J. Fonseca	Presentation at VIII Congresso Internacional de Contabilidade, Custos e Qualidade do Gasto no Setor Público / Internacionalização da Contabilidade e seus Reflexos no Controle e Qualidade do Gasto no Setor Público: Uma Visão Geral sobre a Estrutura Conceitual da Informação Financeira Pública.	Internationalization of Accounting Standard Setting, Expenditure Control in the Public Sector, and Conceptual Framework.
	September 4–5	Brasília, Brazil	CFC	L. Nascimento, A. Moura	Meeting of the Brazilian Public Sector Accounting Standards Advisory Board.	Board responsible for issuing the Brazilian Public Sector Accounting Standards.
	September 12–14	Buenos Aires, Argentina	IDB <sup>xxii</sup> , WB, IMF <sup>xxiii</sup>	I. Carruthers, J. Stanford, L. Nascimento	Participation at annual meeting, FOCAL <sup>xxiv</sup>	Meeting with Latin America government accountants about IPSAS implementation and other issues.  Progress with IPSASB Work Plan and results of Strategy and Work Plan consultation.



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	September 24–25	Florianópolis, Brazil	CFC / CRC-SC / Finance Secretariat of Santa Catarina State	L. Nascimento	Public Sector Accountants Forum of the state of Santa Catarina.	Presentation about the landscape of the Brazilian Federation regarding IPSAS implementation.
<b>NORTH AMERICA</b>	September 6–7	New York, USA	IFAC Board	I. Carruthers, J. Stanford	IFAC Board: Annual IPSASB Chair's Update.	Continuous focus on strategic needs and challenging status quo  Importance of leveraging global alliances and partnerships Strong stakeholder communications and engagement Good technical knowledge Deep volunteer resources and Strong and full staff complement.
	September 17	Houston, TX, USA	US Treasury	A. Bergmann (former Chair and Alumnus)	30th International Colloquium on Financial Management for National Governments/ IPSAS Update	

<sup>i</sup> Tarura is the Tanzania Rural and Urban Roads Agency

<sup>ii</sup> NBAA is the National Board of Accountants and Auditors

<sup>iii</sup> WB is the World Bank

<sup>iv</sup> MOF is the Ministry of Finance

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

<sup>vi</sup> KIPF is the Korea Institute of Public Finance

<sup>vii</sup> CAANZ is the Chartered Accountants Australia and New Zealand

<sup>viii</sup> CPAA is CPA Australia

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

<sup>x</sup> CAANZ is the Chartered Accountants Australia and New Zealand

<sup>xi</sup> CPAA is CPA Australia

- xii AASB is the Australian Accounting Standards Board
- xiii NZASB is the New Zealand Accounting Standards Board
- xiv Swiss GAAP FER are Swiss accounting standards
- xv IFRS is the International Financial Reporting Standards
- xvi EFV is the Federal Finance Administration
- xvii CNM is the National Confederation of Municipalities of Brazil
- xviii CFC is the Conselho Federal de Contabilidade
- xix SUVA is the Surinamese Association of Accountants
- xx ABCP is the Associação Brasileira de Contadores Públicos
- xxi CRC-MG is the Conselho Regional de Contabilidade de Minas Gerais
- xxii IDB is the Inter-American Development Bank
- xxiii IMF is the International Monetary Fund
- xxiv FOCAL is the annual Fore de Contaduras Gubernatorales de America Latina meeting