

IPSASB REPRESENTATION LIAISON ACTIVITIES: JANUARY–MARCH 2019

Region	Meeting Date(s)	City, Country	Organization	IPSASB Attendees	Event Details	Key Message/Issues Identified for Feedback to IPSASB
AFRICA & THE MIDDLE-EAST	January 14-16	Dar es salaam, Tanzania	IMF ⁱ	W. Kalulu	Workshop On Public Financial Management Among The EAC Partner States In The Context Of EAMU- presented on the status of IPSAS implementation.	IPSAS implementation and standard harmonization for East Africa Member States.
	January 17-19	Dar es salaam, Tanzania	Ministry of Finance and Planning – Accountant General Office	N. Mssusa, W. Kalulu	IPSAS update, Strategic Planning and Consolidation of 2018 GOT financial statements.	IPSAS updates and projects ahead.
	January 21-25	Pretoria, South Africa	AFRITAC South ⁱⁱ	L. Bodewig	Discussion with 12 countries from East and Southern Africa on the benefits and implementation of IPSAS Cash and the transition to IPSAS Accrual.	Implementation support required from the IFM; updating of study 14 by IPSASB, collaboration and sharing of information in the region on implementation and application issues.
	February 12	Pretoria, South Africa	WB ⁱⁱⁱ	L. Bodewig	Virtual workshop with India, discussing country experiences in accounting standards development and implementation.	

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IPSASB Meeting (March 2019)

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	February 25-March 1	Zambia	ESAAG ^{iv}	L. Bodewig	Presentation on South African experiences in implementing IPSAS equivalent standards.	
	March 26-28	Abu Dhabi, UAE	INTOSAI FAAS ^v	R. Smith	INTOSAI FAAS annual meeting. IPSASB update and overview of the Strategy and Work Plan 2019-2023.	FAAS members have already indicated interest in the participating in the groups for initial research and scoping on selected projects. Differential Reporting is noted as a topic of interest to this community.
ASIA	February 5	Tokyo, Japan	JICPA ^{vi} , IPSASB WG	T. Fukiya	Report on recent IPSASB activities.	IPSAS 1 in Japanese language is issued on JICPA website.
	February 12	New Delhi, India	WB, GASAB ^{vii} - India	L. Nascimento, A. Moura, L. Bodewig, B. Schatz	Virtual Workshop: Setting Accounting Standards in The Public Sector.	Participation by videoconference. The objective of the workshop is to learn from good practice examples and lessons learned in establishing the public sector accounting standard setting process based on experiences from peer countries.
	February 20	Tokyo, Japan	JICPA, Public Sector accounting council	T. Fukiya	Report on recent IPSASB activities.	On IFAC Index; where is Japanese current position?, and Which countries are adopting accrual budgeting?

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	February 21	Tokyo, Japan	JICPA, Board meeting	T. Fukiya	Report on December IPSASB meeting.	On IPSAS 42; What are the options considered but “not selected”? The entity adopting IPSAS in Japan. (ITTO)
	February 25	Tokyo, Japan	Board of Audit	T. Fukiya	Report on recent IPSASB activities.	
	February 26	Tokyo, Japan	MOF ^{viii}	T. Fukiya	Report on recent IPSASB activities.	
	February 28	Tokyo, Japan	Ministry of Internal Affairs and Communications	T. Fukiya	Report on recent IPSASB activities.	
	February 28	Tokyo, Japan	JICPA, IPSASB WG	T. Fukiya	Discussion on ED 67.	
AUSTRALIA AND OCEANIA	January 27	Hobart, Australia		M. Blake, C. Anstis	Written report submitted on the December 2018 IPSASB meeting to CA ANZ ^{ix} , CPAA ^x and the AASB ^{xi} .	None – the report represents Blake/Anstis views about key outcomes from the December 2018 IPSASB meeting and drawing attention to risks and opportunities for the AASB.
	February 7	Wellington, New Zealand	Office of Auditor General/Audit New Zealand	I. Carruthers, T. Beardsworth	Presentation at technical meeting.	Presentation and discussion of IPSASB current projects and 2019–23 Strategy and Work Plan.

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	February 7	Wellington, New Zealand	Treasury	I. Carruthers	Meeting with treasury personnel.	Discussion of Wellbeing Budget and Living Standards Framework in relation to financial reporting and links with Integrated Reporting.
	February 8	Wellington, New Zealand	Office of Auditor General	I. Carruthers, T. Beardsworth	Meeting with New Zealand Auditor General.	Discussion of current IPSASB priorities in context of NZ PFM developments.
	February 11	Wellington, New Zealand		I. Carruthers, T. Beardsworth	Roundtable/Think Tank about "Leases in the Public Sector."	Discussion of practical examples of leases/concessionary leases in public sector.
	February 11	Wellington, New Zealand	Victoria University Wellington	I. Carruthers	Participation in public seminar.	Practical issues with implementing IPSASB proposals for lease accounting (ED 64).
	February 12	Wellington, New Zealand	NZASB ^{xii}	I. Carruthers, T. Beardsworth	<p>Presentation at NZASB Board Meeting.</p> <p>Report on the December 2018 IPSASB meeting.</p>	<p>Presentation and discussion of IPSASB current projects and 2019–23 Strategy and Work Plan.</p> <p>Report on the December IPSASB meeting. Focused on projects of interests in New Zealand such as leases, public sector measurement, revenue, non-exchange expenses and social benefits.</p>

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	February 12	Wellington, New Zealand	NZASB	T. Beardsworth	Education sessions on IPSAS 42 <i>Social Benefits</i> and ED 67 <i>Collective and Individual Services and Emergency Relief</i> (Amendments to IPSAS 19).	Providing input on matters which would be of interests to New Zealand.
EUROPE	January 22	London, United Kingdom	CIPFA ^{xiii}	I. Carruthers	Standards and Financial Reporting Board.	Discussion of IPSASB progress in context of global PFM developments.
	January 25	Dublin, Ireland	OECD ^{xiv} /DPER ^{xv}	I. Carruthers	Attendance at seminar on Financial Reporting.	Promotion of OECD report recommending implementation of accrual-based reporting.
	February 17	London, United Kingdom	IASB ^{xvi} Staff Liaison	J. Stanford	Meeting to discuss agenda for IASB-IPSASB Liaison meeting.	Identification of projects for ongoing dialogue and collaboration.
	February 18	Bern, Switzerland	SRS-CSPCP ^{xvii}	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.
	March 3-4	Paris, France	OECD	I. Carruthers, J. Stanford, R. Smith, H. Diederichs	Participation at 19 th Annual Accrual Symposium.	IPSASB Update, reaction of delegates TBD.

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	March 4–5	Paris, France	Reporting Officials Symposium	H. Diederichs	Participation in symposium.	
	March 6	Paris, France	PIC ^{xviii}	I. Carruthers, J. Gunn, J. Stanford, R. Smith	Attendance at bi-annual Meeting.	
	March	Switzerland	EFV ^{xix} , FDK ^{xx}	M. Wermuth, C. Beier	IPSAS-Newsletter for Switzerland.	Summary of IPSASB meeting in March.
	March 21	London, United Kingdom	IFRS Foundation ^{xxi} /IASB	I. Carruthers, M. Blake (teleconference) J. Stanford, J. Gunn (teleconference) R. Smith (teleconference)	IASB-IPSASB Liaison Meeting.	Need for collaboration on Natural Resources projects.
LATIN AMERICA & THE CARIBBEAN	January 21	Rio de Janeiro, Brazil	PwC ^{xxii}	L. Nascimento	Presentation to Lagos State Government representatives (Nigeria) about IPSAS implementation in Brazil.	Issues related to IPSAS implementation (strategic and general approach).
	January, 28-29	Boa Vista, Brazil	National Treasury	L. Nascimento	Discussion about PFM and accounting reforms with state representatives.	Task force led by the National Treasury.

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	February, 6-7	Brasília, Brazil	National Treasury, Brazilian Courts Of Accounts	L. Nascimento	Discussion event about PFM and accounting reforms with courts of accounts representatives and auditors.	Discussion about co-operation with auditors regarding IPSAS implementation and other issues related to public sector accounting.
	February 11-13	Brasília, Brazil	CFC ^{xxiii}	L Nascimento, A. Moura	Meeting of the Brazilian Public Sector Accounting Standards Advisory Board.	Board responsible for issuing the Brazilian Public Sector Accounting Standards.
	March 25	Rio de Janeiro, Brazil	CFC/National Treasury	L. Nascimento	Opening Event of the Accounting and Finance Week for the Brazilian States and Municipalities (EGP/SECOFEM)	Presentation about IPSAS implementation in the Brazilian Federation.
NORTH AMERICA	January 23	New York, USA	Emerging Investors Alliance	J. Stanford	Attendance at meeting involving credit-rating agencies, international organizations, policy-making organizations, civil society organizations.	Reservations of credit-rating agencies of net worth as a key metric; Accessibility of accrual-based financial statements a significant issue.
	January 25	Toronto, Canada	Head of Public Sector Policy, ACCA ^{xxiv}	J. Stanford	Meeting to discuss ACCA support of IPSASB.	Interest in Tax Expenditures and planning project in area of broader use of accrual information.

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	February 27	New York, USA	2019 IFAC Communicators' Forum	R. Smith	2019 IFAC meeting with leaders of member body communications teams.	
	March 11	Washington D.C., USA	WB	I. Carruthers, L. Chatto, M. Blake, L. Bodewig, M. Wermuth, L. Nascimento, B. Schatz, D. Watkins	Panelist at the outreach event with World Bank Group.	Seminar on Leveraging Government Financial Reporting for Fiscal Policymaking and Management of Public Wealth.

ⁱ IMF is the International Monetary Fund

ⁱⁱ AFRITAC South is the Regional Technical Assistance Center for Southern Africa

ⁱⁱⁱ WB is the World Bank

^{iv} ESAAG is the East and Southern African Association of Accountants-General

^v FAAS is the Financial Audit and Accounting Subcommittee of INTOSAI

^{vi} JICPA is The Japanese Institute of Certified Public Accountants

^{vii} GASAB is the Government Accounting Standards and Advisory Board

^{viii} MOF is the Ministry of Finance

^{ix} CAANZ is the Chartered Accountants Australia and New Zealand

^x CPAA is CPA Australia

^{xi} AASB is the Australian Accounting Standards Board

^{xii} NZASB is the New Zealand Accounting Standards Board

^{xiii} CIPFA is The Chartered Institute of Public Finance and Accountancy

^{xiv} OECD is the Organisation for Economic Co-operation and Development

^{xv} DPER is the Department of Public Expenditure & Reform

^{xvi} IASB is the International Accounting Standards Board

^{xvii} SRS-CSPCP is the Swiss National Public Sector Accounting Standard Setter

^{xviii} PIC is the Public Interest Committee

^{xix} EFV is the Federal Finance Administration

^{xx} FDK is the Conference of cantonal minister of finance

^{xxi} IFRS Foundation is a not-for-profit, public interest organization established to develop a single set of high-quality, understandable, enforceable and globally accepted accounting standards

^{xxii} PwC is PricewaterhouseCoopers

^{xxiii} CFC is the Conselho Federal de Contabilidade

^{xxiv} ACCA is the Association of Chartered Certified Accountants