

## Agenda Item A.5

### IPSASB REPRESENTATION LIAISON ACTIVITIES: JULY – SEPTEMBER

Region	Meeting Date(s)	City, Country	Organization	IPSASB Attendees	Event Details	Key Message/Issues Identified for Feedback to IPSASB	*Strategic Themes
AFRICA AND THE MIDDLE EAST	August 3-6	Dodoma, Tanzania	GIZ and Internal Auditor General	W. Kalulu	Analysis of financial statements prepared under IPSAS-assisting internal auditor with skills to analyze financial statements for quality assurance.	Understanding IPSAS Financial Statements.	E
	August 6	Pretoria, South Africa (virtual)	ASB <sup>i</sup>	T. Tshoke	Presented the education session on IPSASB Exposure Drafts 76 and 77 to preparers, audit firms and other interested parties.	Education session on the IPSASB's proposals.	A
	August 7	Dar es Salaam, Tanzania	NBAA <sup>ii</sup>	N. Kiure-Mssusa	IPSAS for Public Sector and Non-Governmental Organizations.	Improving IPSAS Compliance.	E
	August 10-18	Abuja, Nigeria	OAGF <sup>iii</sup>	C. Nyong	ACCA <sup>iv</sup> -OAGF Capacity Building Training on IPSAS Implementation.	IPSAS Implementation training and certification.	D and E

IPSASB Representation Liaison Activities  
IPSASB Meeting (September 2021)

Region	Meeting Date(s)	City, Country	Organization	IPSASB Attendees	Event Details	Key Message/Issues Identified for Feedback to IPSASB	*Strategic Themes
	August 20	Pretoria, South Africa (virtual)	ASB	T. Tshoke	Presented the education session on IPSASB Exposure Draft 78 to preparers, audit firms and other interested parties.	Education session on the IPSASB's proposals.	A
	August 24	Johannesburg, South Africa (virtual)	PAFA <sup>v</sup>	R. Smith	Discussion with PAFA on upcoming IPSASB outreach and engagement in the region, including pan Africa roundtables.	PAFA is supportive in partnering with IPSASB on outreach and engagement in Africa, including on the upcoming Q4 2021 roundtables.	D and E
	August 30	Africa (Virtual)	ESAAG <sup>vi</sup>	N. Kiure-Mssusa B. Schatz	Webinar on IPSAS adoption and implementation.	Global and regional overview of IPSAS adoption and implementation progress, including best practices.	D and E
	September 1	Pretoria, South Africa (virtual)	ASB	T. Tshoke	Roundtable discussion on IPSASB Exposure Drafts 76 and 77 to preparers, audit firms and other interested parties.	Specific matters for comment and proposals in the Exposure Drafts to be discussed. Comments received will be included in the comment letter to the IPSASB.	A

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	September 6	Pretoria, South Africa (virtual)	ASB	T Tshoke	Roundtable discussion on IPSASB Exposure Draft 80 with preparers, audit firms and other interested parties.	Proposals in the Exposure Drafts to be discussed. Comments received will be included in the comment letter to the IPSASB.	A and B
	September 15	Pretoria, South Africa (virtual)	ASB	T. Tshoke	Roundtable discussion on IPSASB Exposure Draft 78 with preparers, audit firms and other interested parties.	Specific matters for comment and proposals in the Exposure Draft to be discussed. Comments received will be included in the comment letter to the IPSASB.	A
	September 16	Pretoria, South Africa (virtual)	ASB	T. Tshoke	Roundtable discussion on IPSASB Exposure Draft 80 with preparers, audit firms and other interested parties.	Proposals in the Exposure Draft to be discussed. Comments received will be included in the comment letter to the IPSASB.	A and B

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	September 22	Pretoria, South Africa (virtual)	ASB	T. Tshoke	Roundtable discussion on IPSASB Exposure Draft 79 with preparers, audit firms and other interested parties.	Specific matters for comment and proposals in the Exposure Draft to be discussed. Comments received will be included in the comment letter to the IPSASB.	B
	August 24	Addis Ababa, Ethiopia (virtual)	African Union	I. Carruthers R. Smith D. Warren	Liaison meeting.	Planning for October pan Africa roundtable to gain input to the Mid-Period Work Program consultation.	A, B, C
	September 30	Johannesburg, South Africa (virtual)	PAFA	I. Carruthers	Presentation on International Public Sector Financial Accountability Index.	Progress towards accrual and IPSAS implementation across Africa.	D
<b>ASIA</b>	July 7	Kuala Lumpur, Malaysia (virtual)	CAPA <sup>vii</sup>	I. Carruthers	Presentation at launch event for publication on extending PAO activities into the Public Sector.	Strong accrual adoption and implementation trends globally and key role PAOs can play.	D

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	July 5-7	Philippines	COA <sup>viii</sup> , the Supreme Audit Institution of the Republic of the Philippines	L. Chatto	Acted as Chairperson on the Oral Defense of the proponents on their policy paper on “Accounting and Financial Reporting Guidelines on Budgetary Support of the National Government to Government Corporations” in compliance with the requirement of the Senior Executive Development Program.	Reviewed the policy paper and the proposed COA circular on Accounting and Financial Reporting Guidelines on Budgetary Support of the National Government to Government Corporations; provided inputs on the applicable IPSAS and IFRS.	D and E
	July 12	Philippines (virtual)	COA Cordillera Administrative Region stationed in La Trinidad, Benguet	L. Chatto	Acted as resource person in the orientation webinar for newly hired COA employees.	Discussed/Presented the functions of the COA in the promulgation of accounting rules and regulations including the adoption and implementation of international accounting standards (IPSAS and IFRS) in the Philippines’ public sector entities.	D and E

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	July 13	Quezon City, Philippines	COA	L. Chatto	Reviewed a proposed COA resolution on the deferment of the implementation of COA resolution No. 2020-002 dated January 9, 2020 adopting IPSAS 41, <i>Financial Instruments</i> .	Provided input/comments on the proposed COA Resolution, in line with the IPSASB's final pronouncement on the <i>COVID-19: Deferral of Effective Dates</i> .	D and E
	July 16	Quezon City, Philippines (virtual)	COA and other personnel of the Government Accountancy Sector	A. Puserio	Attended meeting with the professional development office of the COA and National Youth Commission regarding the training on the "Handbook on the Financial Transactions of the Sangguniang Kabataan"	Provided insight/guidance on the applicability of IPSAS on the enhanced guidelines and specific policies embodied in the government accounting manuals/handbook.	D and E

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	July 21	Japan (virtual)	MOF <sup>ix</sup> , Ministry of Internal Affairs and Communications, Board of Audit of Japan	M. Kobayashi, T. Fukiya, H. Takahashi	Update of the IPSASB relating activities: <ul style="list-style-type: none"> <li>IPSASB meetings in March and April.</li> <li>ED76 and ED77.</li> </ul>	<ul style="list-style-type: none"> <li>The expected issuance timing of final Work Plan and revision of IPSAS 21.</li> <li>The applicability of IAS 26 based IPSAS into Japanese public sector entities.</li> <li>Why a statement of financial performance is not excluded in the list of the F/S of IAS 26 based IPSAS.</li> <li>The translation of the term “current operational value” into Japanese language.</li> </ul>	A
	July 22-23	Philippines (virtual)	COA	L. Chatto	Acted as resource person on the topic “Public Financial Management” in the COA Senior Executive Development Program.	Discussed the importance and benefits/gains on the adoption and implementation of IPSAS and IFRS in improving Public Financial Management system of governments (including the Government of the Philippines.)	D and E
	July 27	Delhi, India (virtual)	India Government Accounting Standards Advisory Board	I. Carruthers, R. Smith	Introductory meeting.	Plans for accrual transition and future relationship with IPSASB.	D
	August 5	Manila, Philippines (virtual)	ADB <sup>x</sup>	I. Carruthers, R. Smith	Liaison meeting.	Plans for Q3 roundtable event.	A and D

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	August 17	Philippines (virtual)	COA	L. Chatto	Acted as resource person in the orientation webinar for newly hired COA employees.	Discussed the functions of the COA in the promulgation of accounting rules and regulations including the adoption and implementation of international accounting standards (IPSAS and IFRS) in the Philippines' public sector entities.	D and E
	August 17	Quezon City, Philippines (virtual)	Commission on Audit, Bureau of the Treasury, and Department of Budget and Management	A. Puserio	Attended meeting with officials of the COA, Bureau of the Treasury and Department of Budget and Management to discuss the proposed guidelines on the implementation of Republic Act No. 11524, "An Act Creating the Coconut Farmers and Industry Trust Fund".	Provided insight and guidance on the applicable accounting standards on the implementation of the Cash Basis IPSAS in connection with the implementation of the government accounting manuals.	D and E



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	August 17	Philippines (virtual)	COA and Governance Commission for Government Owned or Controlled Corporations	L. Chatto	Attended meeting with COA and GCG officials on the GCG Integrated Corporate Reporting System (ICRS), Project Planned Enhancement on ICRS-GOCC Monitoring System (GMS), Challenges Encountered on Enhancement, and Consultation with COA on the compliance by government corporations with IPSAS and IFRS.	Discussed with the COA and GCG officials the guidelines on the preparation of financial statements and other financial reports and implementation of the IFRS/PFRS and IPSAS by commercial public sector entities and non-commercial public sector entities, respectively. Suggested to the GCG to include in its criteria for evaluation of performance of government corporations the compliance by government corporations with the prescribed financial reporting framework (IPSAS or IFRS)	D and E
<b>AUSTRALIA AND OCEANIA</b>	July 8	New Zealand (virtual)	XRB <sup>xi</sup>	A. Heffernan	XRB webinar to promote awareness and to receive feedback on IPSASB EDs on Measurement.	Attended by 40+ constituents from across the public sector.	A, D, E

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	July 6	Australia (virtual)	FRAC <sup>xii</sup> of the ACAG <sup>xiii</sup>	M. Blake, C. Anstis	Verbal report to FRAC, which meets semi-annually and represent +/- 12 technical staff from public sector audit offices in Australia.	Provided an update on IPSASB activities and work plan of relevance to auditors-general in Australia and encouraged them to respond to EDs 76 and 77 and to the Mid-Period Work Program Consultation.	A, B, D
	September 9	Australia (virtual)	AASB <sup>xiv</sup>	M. Blake, C. Anstis	Report on the June and July 2021 IPSASB meetings to the AASB.	Possible risks and opportunities for the AASB in terms of IPSASB views in its current projects.	A
	July 19	Australia (virtual)	FRAC	M. Blake, C. Anstis	Change in chairmanship of FRAC and in technical staff contacts responsible for matters relating to accounting standards, discussion with these staff to introduce ourselves and agree on processes for engagement in future.	Arrangements for on-going engagement agreed.	All
	August 24	Melbourne, Australia (virtual)	AASB	I. Carruthers, M. Blake, C. Anstis	Participation in liaison meeting.	Discussions on common areas of interest in mutual work programs.	A, B, C

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	September 2	Wellington, New Zealand (virtual)	NZASB <sup>xv</sup>	I. Carruthers, R. Smith, T. Beardsworth, A. Heffernan	Liaison meeting.	IPSASB work program progress and issues.	A, B
	September 9	Wellington, New Zealand (virtual)	NZASB	I. Carruthers, R. Smith, T. Beardsworth, A. Heffernan	Liaison meeting.	Sustainability reporting developments globally and NZ plans.	C
<b>EUROPE</b>	July 13	Bern, Switzerland (virtual)	State Secretariat of Economic Affairs	M. Wermuth	Environmental Financial Accounting in the Public Sector.	Discussion on the future role of accounting in the environmental reporting and what existing guidance such as RPGs already can contribute.	C
	August 6	Zurich, Bern, Switzerland	KIPF <sup>xvi</sup>	M. Wermuth, C. Beier	Report on the Swiss experience concerning the relevance of accrual accounting for the management of assets and liabilities and for the identification of fiscal risks. Including a comparison to the statistical models applied in Switzerland.	Accrual accounting had a significant and positive effect in those two areas. In addition, one of the statistical models used in Switzerland directly relies on the availability of accrual accounting data in terms of fiscal risks.	E

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	August 18	Zurich, Switzerland	Finance ministry of Canton of Zurich	C. Beier	Discussion of accounting for concessionary elements in non-exchange contracts.	Developing an accrual-based accounting rules based on an FAQ for public sector accounting standard in Switzerland.	A
	August 19	Bern, Switzerland (virtual)	SRS-CSPCP <sup>xvii</sup>	M. Wermuth, C. Beier	Discussion of accounting for tax receivables/prepayments in the context of Swiss taxation system.	Development an FAQ.	A
	August 25	London, UK (virtual)	IVSC <sup>xviii</sup>	I. Carruthers, R. Smith, D. Watkins	Introductory meeting.	Opportunities for closer working with the IVSC to build linkages with their standards.	A
	August 26	London, UK	IASB <sup>xix</sup>	I. Carruthers	Introductory in-person meeting with new IASB Chair.	Areas of mutual interest and approach to closer future liaison as IASB finalizes and then starts work on its new 5-year Strategy.	B
	August	Switzerland	GAFSC <sup>xx</sup> – KIPF	M. Wermuth, C. Beier	Research collaboration: A case study from Switzerland for the 2 <sup>nd</sup> KIPF Public Sector Accrual Accounting International Symposium.	The role of Accrual Accounting in the identification of fiscal risks, the management of assets and liabilities and fiscal policy rules.	E

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	September 2	London UK (virtual)	IFRS <sup>xxi</sup> Foundation	I. Carruthers	Observer at regular Technical Readiness Working Group.	Preparations for proposed ISSB <sup>xxii</sup> and public sector relevance of prototype guidance on climate change.	C
	September 10	London, UK (virtual)	IFRS Foundation	I. Carruthers	Observer at regular Technical Readiness Working Group.	Preparations for proposed ISSB and public sector relevance of proposed prototype guidance.	C
	September 21	Zurich, Switzerland	Swiss GAAP FER	C. Beier	TBG: Meeting – Review of responses to exposure draft of a standard on non-exchange revenue.	Post implementation review of accounting for subsidies/ transfers from public sector in the Swiss accounting standards for private sector: Review of responses to the ED	A
	September 23	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.	A
	September 27-28	London, UK (virtual)	IASB	I. Carruthers, R. Smith, D. Warren	Attendance at annual World Standards Setters conference.	Updates on IASB Strategy and work program.	B

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	September 29-30	London, UK (virtual)	IFASS <sup>xxiii</sup>	I. Carruthers, R. Smith, D. Warren	IPSASB update presentation and attendance at IFASS 6-monthly meeting.	National standard setters research and views on current IASB projects.	B
	September	Switzerland	EFV <sup>xxiv</sup> , FDK (Conference of cantonal minister of finance)	M. Wermuth, C. Beier	Preparation of IPSAS-Newsletter for Switzerland.	Summary of IPSASB meeting in July and September.	A
<b>LATIN AMERICA AND THE CARIBBEAN</b>	July 2 and 16	São Paulo, Brazil (virtual)	University of São Paulo	P. Varela	Discipline “Research Seminar on IPSAS.”	The discipline aims to promote the research on IPSAS.	D
	July 13	Espírito Santo, Brazil (virtual)	Fucape Business School	P. Varela	Participation as a guest lecturer to discuss “Market Challenges in Business.”  Theme: Accrual basis IPSAS: where are we and where are we heading?	The discipline aims to promote the research on accounting.	D
	July 15	São Paulo, Brazil (virtual)	CRCSP <sup>xxv</sup>	P. Varela	Presenter in webinar on Exposure Draft – Cost Accounting National Standard.	Presentation and Discussion about the Exposure Draft – Cost Accounting National Standard.	A

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	July 19	São Paulo, Brazil (virtual)	FIPECAFI <sup>xxvi</sup>	P. Varela	Webinar: Cost information and decision in public sector: Brazilian federal government experiences.	Discussion about the advances and challenges in the cost accounting implementation in Brazilian federal government.	A
	July 29	São Paulo, Brazil (virtual)	University of São Paulo	I. Carruthers, P. Varela	<p>Presentation and moderator at 21<sup>st</sup> USP International Conference in Accounting.</p> <ul style="list-style-type: none"> <li>• Speech: IPSAS Delivering Global Standards to Help Strengthen Public Financial Management.</li> <li>• CIGAR Forum - Implementing and Using Public Sector Accounting: an international perspective.</li> </ul>	Discussion about the IPSASB Workplan and the role of IPSAS in Strengthening Public Finance Management – PFM.	D
	July 29	Sao Paulo, Brazil (virtual)	University of Sao Paulo	I. Carruthers, P. Varela	Keynote speaker for 2021 Accounting Conference.	IPSASB delivering global standards to strengthen PFM.	All

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	August 11	Mexico City, Mexico	FOCAL <sup>xxvii</sup>	K. Sanchez	Presented ED 77 – Measurement.	<p>Whether the IPSASB has considered the high costs of obtaining the fair value.</p> <ul style="list-style-type: none"> <li>• How to make the decision to capitalize reparation costs in PPE if it is based on whether the useful life is increased or whether there is a higher service potential.</li> <li>• What are the immediate impacts of ED 77 in the current measurement of assets and liabilities (e.g. intangible assets, etc.)</li> <li>• Improve definition of current operational value, for instance, considering using the service potential as a proxy. For those assets that are completely depreciated, the service potential could be used for measurement.</li> <li>• Potential mixture of measurement models in the financial statements, some items measured at historical costs others at current costs. This mix could impair the comparability of GPFRs between entities.</li> </ul>	B



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	August 24-25, 30-31	Brasília, Brazil (virtual)	CFC <sup>xxviii</sup>	P. Varela, A. Moura	Participation in meeting of the Brazilian Public Sector Accounting Standards Advisory Board.	Board responsible for issuing the Brazilian Public Sector Accounting Standards.	B
	August 31	Mexico City, Mexico	FOCAL	K. Sanchez	Invited to present ED 78 – IPSAS 17 Update.		A
	September 6	Trinidad and Tobago (virtual)	International Labour Organization	D. Warren, J. Stanford	Presented IPSAS 42, Social Benefits to ILO participants.	IPSASB delivering global standards to strengthen PFM.	A and D
	September 10	Brasília, Brazil (virtual)	CFC	P. Varela, A. Moura	Participation in meeting of the Brazilian Public Sector Accounting Standards Advisory Board.	Board responsible for issuing the Brazilian Public Sector Accounting Standards.	A
	September 21	Caracas, Venezuela	Federación de Colegios de Contadores Públicos de Venezuela	K. Sanchez	Invited to present an IPSASB update in the program “Hablemos de.”		D

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NORTH AMERICA	September 22	Mexico City, Mexico	FOCAL	K. Sanchez	Invited to present ED 79 - Non-Current Assets Held for Sale and Discontinued Operations.		A
	September 21- 23 and 28	Brasília, Brazil (virtual)	CFC	P. Varela, A. Moura	Participation in meeting of the Brazilian Public Sector Accounting Standards Advisory Board.	Board responsible for issuing the Brazilian Public Sector Accounting Standards.	A
	July 22	Washington D.C., USA (virtual)	World Bank	I. Carruthers, R. Smith	Liaison meeting with relevant World Bank teams and Global Governance Practice leadership.	Updates on relevant activities and future opportunities for cooperation.	D and E
	July 29	Washington D.C., USA (virtual)	PEFA <sup>xxix</sup> Secretariat	I. Carruthers	Liaison meeting.	Discussion of International Public Sector Financial Accountability Index methodology and potential for enhancing relevant PEFA indicators to increase alignment.	D

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	August 18	Washington D.C., USA (virtual)	World Bank	I. Carruthers R. Smith	Update meeting with Sovereign Debt team.	Discussion of draft World Bank publication advocating TCFD <sup>xxx</sup> reporting for governments and opportunities for future cooperation.	C
	August 25	Washington D.C., USA (virtual)	World Bank	I. Carruthers R. Smith	Update meeting with Global Governance Practice leadership.	Updates on relevant activities and future opportunities for cooperation.	D and E
	September 10	New York, USA (virtual)	IFAC <sup>xxxi</sup>	I. Carruthers	Annual IFAC Board update presentation on IPSASB activities.	Ongoing need to coordinate activities in order to maximize global move to accrual.	D
	September 29	British Columbia, Canada (virtual)	CAGFO <sup>xxxii</sup>	I. Carruthers	Joint presentation with Canadian Public Sector Accounting Board at CAGFO annual conference.	Introduction to IPSASB in context of PSAB International Strategy – prospective use of IPSAS in Canadian public sector standards.	A

**\*IPSASB Strategic Themes**

Theme A	Setting standards on public sector specific issues
Theme B	Maintaining IFRS alignment
Theme C	Developing guidance to meet user' broader financial reporting needs
Theme D	Promoting IPSAS adoption and implementation
Theme E	Advocating the benefits of accrual in strengthening PFM

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- <sup>i</sup> ASB is the Accounting Standards Board
  - <sup>ii</sup> NBAA is the National Board of Accountants and Auditors
  - <sup>iii</sup> OAGF is the Office of the Accountant-General of the Federation
  - <sup>iv</sup> ACCA is the Association of Chartered Certified Accountants
  - <sup>v</sup> PAFA is the Pan African Federation of Accountants
  - <sup>vi</sup> ESAAG is the East and Southern African Association of Accountants-General
  - <sup>vii</sup> CAPA is the Confederation of Asian and Pacific Accountants
  - <sup>viii</sup> COA is the Commission on Audit
  - <sup>ix</sup> MOF is the Ministry of Finance
  - <sup>x</sup> ADB is the Asia Development Bank
  - <sup>xi</sup> XRB is the New Zealand External Reporting Board
  - <sup>xii</sup> FRAC is the Financial Reporting and Auditing Committee
  - <sup>xiii</sup> ACAG is the Australasian Council of Auditors-General
  - <sup>xiv</sup> AASB is the Australian Accounting Standards Board
  - <sup>xv</sup> NZASB is the New Zealand Accounting Standards Board
  - <sup>xvi</sup> KIPF is the Korea Institute of Public Finance
  - <sup>xvii</sup> SRS-CSPCP is the Swiss National Public Sector Accounting Standard Setter
  - <sup>xviii</sup> IVSC is the International Valuation Standards Committee
  - <sup>xix</sup> IASB is the International Accounting Standards Board
  - <sup>xx</sup> GAFSC is the Government Accounting and Finance Statistics Center
  - <sup>xxi</sup> IFRS is the International Financial Reporting Standards
  - <sup>xxii</sup> ISSB is the International Sustainability Standards Board
  - <sup>xxiii</sup> IFASS is the International Forum of Accounting Standards Setters
  - <sup>xxiv</sup> EFV is the Federal Finance Administration
  - <sup>xxv</sup> CRCSP is the Conselho Regional de Contabilidade de São Paulo
  - <sup>xxvi</sup> FIPECAFI is the Accounting, Actuarial and Financial Research Institute Foundation of the University of São Paulo
  - <sup>xxvii</sup> Focal is the Fore de Contaduras Gubernatorales de America Latino meeting
  - <sup>xxviii</sup> CFC is the Conselho Federal de Contabilidade
  - <sup>xxix</sup> PEFA is the Public Expenditure Financial Accountability
  - <sup>xxx</sup> TCFD is the Task Force on Climate-Related Financial Disclosures
  - <sup>xxxi</sup> IFAC is the International Federation of Accountants
  - <sup>xxxii</sup> CAGFO is the Canadian Association of Government Finance Officers