

# Agenda Item 1.8

## IPSASB REPRESENTATION LIAISON ACTIVITIES: JULY–SEPTEMBER 2022

Region	Meeting Date(s)	City, Country	Organization	IPSASB Attendees	Event Details	Key Message/Issues Identified for Feedback to IPSASB	*Strategic Themes
<b>AFRICA AND THE MIDDLE EAST</b>	July 7	Lagos, Nigeria (virtual)	ICAN <sup>i</sup>	I. Anyahara	Attended an hour discussion where questions were asked on audit regulations 2020 in Nigeria.	Compliance with Nigeria's audit regulations 2020 and ethical issues for professional accountants in both the private and public sector.	C
	July 13	Lagos, Nigeria (virtual)	Financial Reporting Council of Nigeria	I. Anyahara	Participated in discussion on International Sustainability Standards Board exposure draft to give Nigeria's perspectives.	Co-moderated event designed to gather relevant stakeholders' comments on the ISSB EDs IFRS S1 & S2.	C
	July 14 – 16	Lagos, Nigeria	Federation Accounts and Allocations Sub-Committee on IPSAS Implementation	I. Anyahara	Retreat to focus on planning IPSAS education and enlightenment activities.	Participated as a Member of the sub-committee.	D, E
	July 26	Lagos, Nigeria (virtual)	ACCA <sup>ii</sup> Global	I. Anyahara	Presenter at Africa Advocacy Programme – Nigeria Sustainability Disclosures for Business Owners and Finance Leads – Review of ISSB Exposure Drafts Engagement.		C

IPSASB Representation Liaison Activities  
IPSASB Meeting (September 2022)

Region	Meeting Date(s)	City, Country	Organization	IPSASB Attendees	Event Details	Key Message/Issues Identified for Feedback to IPSASB	*Strategic Themes
	July 26 – 28	Iringa, Tanzania	Evangelical Lutheran Church of Tanzania	N. Kiure-Mssusa	Migration to IPSAS (NBAA has mandated all NGOs in the Country to use IPSAS).	Transition to Accrual IPSAS.	D, E
	July 27	Kigali, Rwanda	The Institute of Chartered Accountants of Nigeria	I. Anyahara	Presenter at International Workshop of the Public Accounts Committee (PAC) with the PAC's Technology Innovation and eHearing System.		D, E
	July 29 – 30	Iringa, Tanzania	Islamic Associations Iringa	N. Kiure-Mssusa	Migration to IPSAS (NBAA has mandated all NGOs in the Country to use IPSAS).	Transition to Accrual IPSAS.	D, E
	July 29	Virtual	IPSASB <sup>iii</sup> /African Union	D. Warren	English Roundtable on IPSASB's Consultation Paper, <i>Advancing Public Sector Sustainability Reporting</i> .	Overview of Consultation Paper. Direct feedback on CP received from participants.	C

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	July 29	Virtual	IPSASB/African Union	R. Pichard	French Roundtable on IPSASB's Consultation Paper, <i>Advancing Public Sector Sustainability Reporting</i> .	Overview of Consultation Paper. Direct feedback on CP received from participants.	C
	August 2	Lagos, Nigeria	PAFA <sup>iv</sup>	I. Anyahara	Panelist at session on collaboration for a resilient future reimagining public sector reporting and the role of the regulator.		C
	August 6	Dar es Salaam, Tanzania	NBAA <sup>v</sup>	N. Kiure-Mssusa, W. Kalulu	Audit of Public Sector Financial Statements.	Providing an opinion on IPSAS Compliant Financial Statements.	D, E
	August 29 – September 2	Dar es Salaam, Tanzania	Ernst & Young	N. Kiure-Mssusa, W. Kalulu	Implementation of IPSAS 41 and IPSAS 43.	Understanding the reason behind IPSAS 41 and IPSAS 43.	D, E
	August 29	Owerri, Nigeria	Association of National Accountants of Nigeria	I. Anyahara	Presenter on Public Financial Regulations and Accountability.	Contemporary Developments in Public Sector Accounting and Financial Management.	D, E
	September 20 – 23	Morogoro, Tanzania	NBAA	N. Kiure-Mssusa	IPSAS Workshop.	Way forward towards finalization of 30 June 2022 financial statements.	D, E
ASIA	July 6	Tokyo, Japan (virtual)	JICPA <sup>vi</sup>	T. Fukiya	JICPA updates - IPSASB WG activities.		D

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	July 6 – August 1	Philippines (virtual)	COA <sup>vii</sup>	L. Chatto	Discussion with the Government Accountancy Sector, COA on comments/inputs on Exposure Draft 82, <i>Retirement Benefit Plans</i>	Rendered technical assistance to, and coordinated with, the COA personnel concerned on the online submission of their comments/inputs to ED 82 through the IPSASB website.	A
	July 12	Tokyo, Japan (virtual)	MOF <sup>viii</sup> , Ministry of Internal Affairs and Communications	M. Kobayashi, T. Fukiya, H. Takahashi	Updates of IPSASB related activities.	Meaning of the term “Compliance obligation” Possible output of new sustainability project. SMC 1 of sustainability CP.	A, C
	July 14	Japan (virtual)	Seinan University	T. Fukiya	QA session with Professor Eiichiro Kudo regarding Heritage accounting development of IPSASB.	History, background, current hot issues, and possible outputs.	A, D
	July 24 and August 4	Riyadh, Saudi Arabia	Ministry of Finance -Saudi Arabia	A. Al-Mehthil	Implications of accrual transition on Mid-term Financial Planning (MTFP).	Accrual accounting is a key enabler for MTFP.	E
	July 26	Tokyo, Japan (virtual)	Board of Audit	M. Kobayashi, T. Fukiya, H. Takahashi	Updates of IPSASB related activities.	Possible output of new sustainability project.	C

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	July 26	Beijing, China (virtual)	The Ministry of Finance of China	L. Yang	Mid-term Seminar on National thought leadership research project - issues related to the accounting for state-owned natural resources.	Discuss key issues related to the accounting for state-owned natural resources.	A
	August 3 – 11	Philippines (virtual)	COA	L. Chatto	13 <sup>th</sup> Annual National Convention of Government Financial Management Innovators Circle (GFMIC), Inc.	Assisted COA official in the preparation of presentation on Philippines PFM reforms, including accounting and financial reporting reforms such as the adoption and implementation of IPSAS and IFRS.	E
	August 9	Riyadh, Saudi Arabia	Ministry of Finance -Saudi Arabia	A. Al-Mehthil	Participated in workshop for “the “Consultation Paper, <i>Advancing Public Sector Sustainability Reporting</i> .” A workshop involved 8 government agencies to discuss the CP.	A need to establish guidance for public sector sustainability guidance.	A
	August 14	Riyadh, Saudi Arabia	Ministry of Finance -Saudi Arabia	A. Al-Mehthil	Accrual Accounting Ambassadors.	1- Benefits to Adapt IPSAS, convert to accrual 2- Brief of some government entities experience with the conversion process.	D, E

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	August 15 – 17	Philippines (virtual)	COA	L. Chatto	Followed up comments/ inputs to Consultation Papers on <i>Advancing Public Sector Sustainability Reporting</i> and <i>Natural Resources</i> .	Coordinated with the COA directors concerning the two CPs.	A, C
	August 17	Asia (virtual)	IPSASB/ADB <sup>ix</sup>	D. Warren,	Roundtable on IPSASB's Consultation Paper, <i>Advancing Public Sector Sustainability Reporting</i> .	Overview of Consultation Paper. Direct feedback on CP received from participants.	C
	August 26	Philippines (virtual)	COA	L. Chatto	Webinar on IPSASB Consultation Papers, <i>Advancing Public Sector Sustainability Reporting</i> and <i>Natural Resources</i> , and updates on other IPSASB projects.	Discuss salient points of the consultation papers and other IPSASB Projects.	A, C

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	September 7	Philippines (hybrid)	Development Academy of the Philippines	L. Chatto	Middle Managers Class (MMC) 29 of the Public Finance and Budgeting Module of the DAP's Public Management Development Program (PMDP).	Act as resource person on the topic "Principles on Government Accounting" and "Understanding Financial Accounts in the Government" (including IPSAS and IFRS as the Philippine government financial reporting frameworks).	E
<b>AUSTRALIA AND OCEANIA</b>	9 August	Wellington, New Zealand	XRB <sup>x</sup>	T. Beardsworth	Public sector stakeholder meeting to discuss IPSASB CP, <i>Advancing Public Sector Sustainability</i> .	To receive feedback on IPSASB CP from New Zealand Treasury and Office of the Auditor-General.	A
	August 17	Wellington, New Zealand	XRB	T. Beardsworth	Public sector stakeholder meeting to discuss IPSASB CP, <i>Natural Resources</i> .	To receive feedback on IPSASB CP from New Zealand Treasury and Office of the Auditor-General.	A
<b>EUROPE</b>	June 29	United Kingdom	HM Treasury; FRAB <sup>xi</sup>	L. Pamment H. Diederichs	Presentation of latest IPSASB developments to the UK Financial Reporting Advisory Board, including the details of the Standards Setters Forum.	Summary of June IPSASB meeting. IPSAS 44, Non-current Assets Held for Sale and Discontinued Operations (which was an alignment project base on IFRS 5) was a topic of interest.	A

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	July 1	Bonn and Berlin, Germany (virtual)	Institute of Public Auditors in Germany (IDW) - Technical Committee for Public Enterprises and Administrations, Working Group EPSAS/IPSAS (ÖFA-AG EPSAS/IPSAS)	M. Esser-Muellenbach, T. Klare	Discussion of IPSAS ED 82.	Call for and organization of comments on ED 82.	A
	July 11	Bern, Switzerland (virtual)	Federal Finance Administration	M. Wermuth	Internal Consultation on IPSASB CP, <i>Advancing Public Sector Sustainability Reporting</i> .	Many entities deal with this issue within the Swiss Confederation. Additional stakeholders need to be addressed subsequently.	C
	July 13	Virtual	IPSASB/Accountancy Europe	D. Warren, A. Llambi	Roundtable on IPSASB Consultation Paper, <i>Advancing Public Sector Sustainability Reporting</i> .	Overview of Consultation Paper. Direct feedback on CP received from participants.	C



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	July 26	Bonn and Berlin, Germany (virtual)	Institute of Public Auditors in Germany (IDW) - Technical Committee for Public Enterprises and Administrations, Working Group EPSAS/IPSAS (ÖFA-AG EPSAS/IPSAS	M. Esser-Muellenbach, T. Klare	Discussion of IPSASB CP, <i>Advancing Public Sector Sustainability Reporting</i> .	Call for and organization of comments on IPSASB CP, <i>Advancing Public Sector Sustainability Reporting</i> .	C
	August 15	Bern, Switzerland (virtual)	SRS-CSPCP <sup>xii</sup>	C. Beier, M. Wermuth	Hearing on CP on Natural Resources.	Preparation of Swiss responses to IPSASB consultation.	A
	August 18	Oslo, Norway (virtual)	EIT <sup>xiii</sup>	I. Carruthers, R Smith	Introductory meeting with IPSASB.	Opportunities for future collaboration.	C
	September 1	London, UK	ICAEW <sup>xiv</sup>	I. Carruthers	Simply UK Government Finances 2022/23, panelist.	Options for making public finance information more accessible.	A
	September 2	Istanbul, Turkey (virtual)	Union of Chambers of Certified Public Accountants of Turkey	I. Carruthers	Turkish Accountancy Congress, presentation on Public Sector and Sustainability.	Overview of IPSASB's sustainability reporting proposals.	C

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	September 8	Cyprus	ICAEW	H. Diederichs	Participated in a 3-day workshop organized by ICAEW for Cyprus including on sustainability, where IPSASB developments are included. Cyprus are adopting IPSAS. Slides available on request.	To keep on top of the public sector developments regarding natural resources and sustainability reporting.	C
	September 19	Switzerland	EFV <sup>xv</sup> , FDK	C. Beier, M. Wermuth	Preparation of the IPSAS-Newsletter for Switzerland.	Summary of September IPSASB meeting.	A
	September 23	Berlin, Germany	CIGAR <sup>xvi</sup>	I. Carruthers	IPSASB Research Forum, keynote presentation.	Importance of academic research to IPSASB's standard setting work.	A
	September 27–28	London, UK	IFASS <sup>xvii</sup>	I. Carruthers	Sustainability reporting, panelist.	Update on responses to IPSASB's Advancing Public Sector Sustainability Reporting CP.	C
<b>LATIN AMERICA AND THE CARIBBEAN</b>	July 6, 21, 26, and 29	Brasília, Brazil (virtual)	CFC <sup>xviii</sup>	P. Varela	Meeting of the Brazilian Public Sector Accounting Standards Advisory Board Participation as an Advisory Board member.	Board responsible for issuing the Brazilian Public Sector Accounting Standards.	B

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	July 21	Virtual	IPSASB/ FOCAL <sup>xix</sup>	K. Sanchez, A. Llambi	Roundtable on IPSASB Consultation Paper, <i>Advancing Public Sector Sustainability Reporting</i> .	Overview of Consultation Paper. Direct feedback on CP received from participants.	C
	July 28	São Paulo, Brazil (hybrid)	University of São Paulo	P. Varela	22 <sup>nd</sup> USP International Conference in Accounting FIPECAFI Room: Accounting information for revenue management Participation as a moderator.	Discussion about accounting information for revenue management.	E
	August 25	Brasília, Brazil (virtual)	Academia Brasileira de Ciências Contábeis - ABRACICON	P. Varela	Quintas do Saber Panelist: Public Sector Accounting: IPSASB work program next steps.	Presentation on IPSAS work program update and discussion on Differential Reporting.	D
	August 25	Brasília, Brazil (virtual)	STN <sup>xx</sup>	P. Varela	XII Encontro de Gestão de Custos do Setor Público  Panelist: Cost Accounting: a measure for the public sector performance.	Presentation on cost accounting as a tool for improving the public sector performance and the relevance of accrual accounting.	E

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NORTH AMERICA	July-August	Canada (virtual)	PSAB <sup>xxi</sup>	R. Pichard	<p>PSAB Roundtables on Natural Resources and Sustainability consultations</p> <ul style="list-style-type: none"> <li>• July 19 (English open)</li> <li>• July 26 (legislative auditors - sustainability)</li> <li>• July 27 (French open)</li> <li>• Aug 24 (legislative auditors – natural resources).</li> </ul>	To seek input from Canadian stakeholders on IPSAS CPs, <i>Natural Resources</i> and <i>Advancing Public Sector Sustainability Reporting</i> .	A
	August 8	Canada	CCC <sup>xxii</sup>	R. Pichard	Presenter at annual Canadian comptrollers' conference.	Present overview of the IPSASB due process and current/future work on IPSAS, including roundtable on IPSASB CPs, <i>Advancing Public Sector Sustainability Reporting</i> and <i>Natural Resources</i> .	A, C

**\*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> ICAN is the Institute of Chartered Accountants of Nigeria

<sup>ii</sup> ACCA is the Association of Certified Chartered Accountants

<sup>iii</sup> IPSASB is the International Public Sector Accounting Standards Board

<sup>iv</sup> PAFA is the Pan African Federation of Accountants

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

<sup>vi</sup> JICPA is the Japanese Institute of Certified Public Accountants

<sup>vii</sup> COA is the Philippine Commission on Audit

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

<sup>ix</sup> ADB is the Asia Development Bank

<sup>x</sup> XRB is the New Zealand External Reporting Board

<sup>xi</sup> FRAB is the Financial Reporting Advisory Board

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

<sup>xiii</sup> EITI is the Extractive Industries Transparency Initiative

<sup>xiv</sup> ICAEW is the Institute of Chartered Accountants in England and Wales

<sup>xv</sup> EFV is the Federal Finance Administration

<sup>xvi</sup> CIGAR is the Comparative International Governmental Accounting Research

<sup>xvii</sup> IFASS is the International Forum of Accounting Standard Setters

<sup>xviii</sup> CFC is the Conselho Federal de Contabilidade

<sup>xix</sup> FOCAL is the Governmental Accounting Forum of Latin America

<sup>xx</sup> STN is the National Treasury Secretariat

<sup>xxi</sup> PSAB is the Public Sector Accounting Board Canada

<sup>xxii</sup> CCC is the Canadian Comptrollers Council