

Agenda Item 1.9

IPSASB REPRESENTATION LIAISON ACTIVITIES: OCTOBER–DECEMBER 2023

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	October 3	Pretoria, South Africa (virtual)	ASB ⁱ	E. van der Westhuizen	Attendance at Public Sector Accounting Forum.	Update on IPSASB meetings and work program.	A-E
	October 6	Dodoma, Tanzania	National Audit Office and NBAA ⁱⁱ	N. Kiure-Mssusa, W. Kalulu	Accountancy Professional Issues to National Audit Office Staff.	Accrual reporting by Public Sector Entities in Tanzania: IPSAS Updates.	D, E
	October 16	Abu Dhabi, United Arab Emirates	ACCA ⁱⁱⁱ -UNCTAD ^{iv} Symposium on Public Sector Sustainability Reporting	R. Smith	Discussion on public sector developments in sustainability reporting, including capacity needs, voluntary reporting and user needs.	Acknowledgement of public sector need for standards, specifically related to climate. General appreciation for the IPSASB making progress on public sector reporting needs and for the start of its Climate-related Disclosures project.	C
	October 19	Nairobi, Kenya	National Treasury and PSASB ^v	J. Wala	To appraise the finance and planning committee of parliament on accrual accounting.	Accrual transition updates.	D, E
	October 20	Abu Dhabi, United Arab Emirates	IPSASB Regional Roundtable co-hosted by WB, ACCA, Abu Dhabi School of Government, and Emirates Association for Accountants and Auditors	A. Al-Mehthil, R. Smith, D. Warren	Participation at IPSASB Regional Roundtable.	Raise awareness and seek feedback on the IPSASB 2024-2028 Strategy and Work Program Consultation.	D, E
	October 27	Mwanza, Tanzania	NBAA	N. Kiure-Mssusa	Workshop on Accounting, Auditing and Tax.	Consolidation challenges in the Public Sector.	D, E

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	October 31	Johannesburg, South Africa (virtual)	PAFA ^{vi}	A. van der Burgh	Presentation on Greening government: navigating the path to sustainable public sector practices.	Update on IPSASB Sustainability reporting.	C
	Nov 7	Pretoria, South Africa (virtual)	ASB	E. van der Westhuizen	Attendance at Public Sector Accounting Forum.	Raise awareness and seek feedback on the IPSASB 2024-2028 Strategy and Work Program Consultation.	D, E
	November 8–10	Naivasha, Kenya	National Treasury and PSASB	J. Wala, G. Muchai	Review of accrual-based template.		C
	November 9	Pretoria, South Africa (virtual)	ASB	A. van der Burgh, E. van der Westhuizen	Presentation at Technical Committee meeting.	Update on IPSASB meetings and work program.	A-E
	November 29	Dar es Salaam, Tanzania	NBAA	N. Kiure-Mssusa, W. Kalulu	Discussion on optimizing Professionalism for Sustainable Growth and Development.	The Role of Accountants, Auditors and Key Stakeholders in Sustainability Reporting.	D, E
	December 1	Pretoria, South Africa (virtual)	ASB	A. van der Burgh, E. van der Westhuizen	Attendance at Board meeting.	Update on IPSASB meetings and work program.	A-E
ASIA	October 7	Manila, Philippines	COA ^{vii}	L. Chatto	Discussion on IPSASB Strategy and Work Plan 2024-2028 Consultation.	COA's submission of comment on the IPSASB Strategy and Work Plan 2023-2028 Consultation.	D, E

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	October 25	Manila, Philippines	IPSASB Regional Roundtable hosted by ADB ^{viii}	I. Carruthers, N. Ahmed, L. Chatto, R. Smith, C. Chan, A. Heffernan	Attendance at IPSASB Regional Roundtable.	Raise awareness and seek feedback on the IPSASB 2024-2028 Strategy and Work Program Consultation.	D, E
	October 26	Manila, Philippines	IPSASB and ADB	I. Carruthers, L. Chatto	Attendance as panelist at Regional Public Sector Accounting Forum.	Topics presented included: <ul style="list-style-type: none"> • Opportunities and Challenges in Implementing IPSAS Accrual Accounting; and • Government of the Philippines' Journey Toward Accrual-Basis IPSAS Adoption and Implementation. 	D, E
	November 1	Seoul, South Korea	KIPF ^{ix}	S. Showalter	Presented at the 4 th annual Public Sector Accrual Accounting International Symposium. Academic paper on "ESG Reporting by U.S. Public Sector Entities.	Theme of meeting was "In Search of Climate-related ESG Reporting in the Public Sector".	C
	November 8	Malaysia	Accountant General's Department	N. Ahmad	Presented in webinar on MPSAS ^x .	To give exposure on the implementation of MPSAS.	D
	November 10	Tokyo, Japan (virtual)	JICPA ^{xi}	M. Kobayashi, T. Fukiya	Presented update of the September IPSASB meeting.		D, E
	November 14	Malaysia	Accountant General's Department	N. Ahmad	Presented in webinar on MPSAS.	To give exposure on the implementation of MPSAS.	D

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	November 15	Beijing, China	AIIB ^{xii}	L. Yang	Seminar on IPSAS overview and update.	Presentation on IPSAS overview and update.	D, E
	November 15	Philippines (virtual)	DAP ^{xiii}	L. Chatto	Middle Managers Class (MMC) Batch 32 of the Public Finance and Budgeting Module of the DAP's Public Management Development Program (PMDP)	Briefing on the conduct of MMC Batch 32 and debriefing on the evaluation of the conduct of MMC Batch 31 as the resource person on the topic 'Principles on Government Accounting' and "Understanding Financial Accounts in the Government" (including IPSAS and IFRS as financial reporting frameworks in the Philippine Government)	D, E
	November 15–16	Seoul, South Korea	ADB	D. Warren	Building a Sustainable Future: Integrating Climate Action into Fiscal Policy and Public Financial Management Systems.	Overview and history of the IPSASB's sustainability project and outlook of the next steps of the climate-related project.	C
	November 16	Malaysia	Accountant General's Department	N. Ahmad	Improvements to MPSASs 2023.	To give exposure on the Improvements to MPSASs 2023 which were published in December 2022. This course is also held to prepare and complete the knowledge of Finance Officers to support the implementation of MPSAS and Accrual Accounting in the Federal Government.	D

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	November 24	Putrajaya, Malaysia	Accrual Accounting Steering Committee	N. Ahmad	Participation in 4 th meeting of the 2023 Accrual Accounting Steering Committee Meeting.	To discuss public sector accrual accounting implementation.	A
	December 13	Tagaytay City, Philippines	DAP	L. Chatto	Participation in Middle Managers Class (MMC) Batch 32 of the Public Finance and Budgeting Module of the DAP's Public Management Development Program.	Act as the resource person on the topics 'Principles on Government Accounting' and "Understanding Financial Accounts in the Government" (including IPSAS and IFRS as financial reporting frameworks in the Philippine Government.)	D, E
	December 21	Tokyo, Japan (virtual)	MOF, Ministry of Internal Affairs and Communications, Board of Audit	M. Kobayashi, T. Fukiya	Presentation on IPSASB activities and update.		D, E

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EUROPE	October 3–6	Vienna, Austria	United Nations	R. Smith, D. Warren, E. Zhou	Presentation at the 2023 Task Force on Accounting Standards Conference.	Update on the IPSASB Strategy and Work Plan. Overview of IPSAS 47, <i>Revenue</i> and IPSAS 48, <i>Transfer Expenses</i> standards, and details on the accounting principles. Engaged in detailed discussions with conference attendees on how the principles may apply in practice.	D
	October 5	Amsterdam, Netherlands (virtual)	Vrije Universiteit	D. Warren, C. Chan	Attendance at seminar on sustainability reporting public sector.	Update on the history of the IPSASB's sustainability project and future outlook.	C
	October 10	Paris, France	IVSC ^{xiv}	I. Carruthers	Presentation at meeting.	Relevance of IPSASB and IPSAS46 to valuers' work. Opportunities to collaborate on supporting guidance.	A, D
	October 10	London, United Kingdom	HM Treasury	H. Diederichs	Presentation at User Preparer Advisory Group.	IPSASB update with focus on sustainability.	A, C
	November 10–11	Luxembourg City, Luxembourg	Eurostat	I. Carruthers, M. Esser-Mullenbach	Presentation to EPSAS Expert Group.	IPSASB update.	A, C
	October 11	Paris, France	CNoCP ^{xv} International Committee	I. Carruthers, F. Colignon (CAG Chair)	Presentation to International Committee.	Update on IPSASB work.	A, C

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	October 19	Zurich, Switzerland and Nuremberg, Germany (virtual)	Canton of Zurich & arf Gesellschaft für Organisationsentwicklung mbH (advisor for PFM)	C. Beier, M. Esser-Mühlenbach, M. Werrmuth, T. Klare	Round table with CFO of States of Bavaria, Nordrhein-Westfalen, Baden-Württemberg, representatives of German, Swiss and Austrian Federal Finance Ministry, European Commission e.c.	General overview about main topics in last Board Meetings (June and September), Update of EPSAS development.; Specific exchange and discussions about sustainability reporting and differential reporting. IFRS S2 - Climate related disclosures.	D
	November 1	Manchester, United Kingdom (virtual)	Financial Reporting Council	I. Carruthers	Presentation to event on embedding sustainability in audit and accounting education.	Importance of public sector in sustainability reporting education.	C
	November 3	London, United Kingdom	Forum of Firms	R. Smith, D. Warren, L. Pamment, H. Diederichs	IPSAS Technical Deep Dive.	Update on technical developments in IPSAS and feedback from attendees on IPSASB Strategy and Work Program proposals.	A-C
	November 11	Switzerland (virtual)	Exchange between IPSAS user in Switzerland (all levels)	C. Beier	Discussion of IPSAS 43.	Engaged in detailed discussions with conference attendees on how the principles may apply in practice.	D
	November 14–16	Vienna, Austria	World Bank	I. Carruthers, R. Smith	Presentations at PULSAR network meeting.	Consolidation guidance and Sustainability Reporting update.	A, C
	November 15	Vienna, Austria	IFAC ^{xvi}	I. Carruthers	Presentation at IFAC Council.	IPSASB update.	A, C

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	November 23	London, United Kingdom	FRAB, ^{xvii} HM Treasury	L. Pamment	Presentation on IPSASB update.	General update on IPSASB and specific discussion on measurement.	A, D
	November 24	Virtual	ACCA Global Public Sector Conference	R. Smith, K. Sanchez	IPSASB Sustainability Update and Panel Discussion on Sustainability Reporting		C
	November 28	Brussels, Belgium	EY	R. Smith, E. Zhou	Financial Reporting in the Public Sector.	Provide update on IPSASB's financial and sustainability reporting initiatives.	A, D, E
	November 28–29	London, United Kingdom	Accounting for Sustainability Summit	I. Carruthers, L. Pamment	The Summit brings together Chairs, CEOs and other finance leaders from across the capital markets, real economy and regulatory community to explore – through a series of roundtables and plenary discussions – the practical actions needed to achieve a net zero, nature positive, just transition.	Understand user expectations of sustainability reporting by the public sector.	C, D
	November 29	Brussels, Belgium	IPSASB Regional Roundtable	R. Smith, E. Zhou	Participation in IPSASB Regional Roundtable.	Raise awareness and seek feedback on the IPSASB 2024-2028 Strategy and Work Program Consultation.	D, E

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	November	Zurich, Switzerland (virtual)	Canton of Zurich and Zurich university of applied science	C. Beier	Discussion on IPSAS 43 – heritage assets.	Analysis of developed models to define the useful life of heritage assets.	D
	December 12	Berne, Switzerland	SRS-CSPCP ^{xviii} - Financial Reporting Advisory Committee	C. Beier, M. Wermuth	Discussions at meeting with the board.	Several issues concerning the harmonization of the accounting framework between central government and state/municipal level. Alignment with statistical requirements.	D
	December	Zurich, Switzerland	Swiss Association for Accounting, Controlling and Financial Reporting (www.veb.ch)	C. Beier	Article in Magazine “Standard” - News from the IPSASB.	Summary of IPSASB meetings that were held in October and December.	D
	December	Zurich, Switzerland	Swiss Association for Accounting, Controlling and Financial Reporting (www.veb.ch)	C. Beier	Article in Magazine “Standard” - Cloud Computing.	How to account for cloud computing contracts in the public sector.	A
	December	Switzerland	EFV ^{xix} , FDK (Conference of cantonal minister of finance)	C. Beier, M. Wermuth	Newsletter of IPSASB meetings.	Summary of IPSASB meetings that were held in October and December.	D
LATIN AMERICA AND THE CARIBBEAN	October 3–4	Vitória, Brazil	CFC ^{xx}	P. Varela, A. Moura	Participation at meeting of the Permanent Committee for Public Sector Accounting Standards as an advisory board member.	The committee is responsible for issuing the Brazilian Public Sector Accounting Standards.	A

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	October 10–12	Lima, Peru	FOCAL	D. Warren, A. Llambi	Presentation at annual FOCAL conference.	Annual conference of governmental accountants of Latin America. Staff presented sustainability, work program update and overview of IPSAS 3.	D, E
	October 12	Lima, Peru	FOCAL	D. Warren, A. Llambi	Participation in IPSASB Regional Roundtable.	Raise awareness and seek feedback on the IPSASB 2024-2028 Strategy and Work Program Consultation.	D, E
	October 25	Bento Gonçalves, Brazil	CFC	P. Varela	Attendance at CFC Board meeting.	Presentation and discussion on the progress of the IPSASB project as well as the IPSASB Proposal Strategy and Work Program	D, E
	October 25	Bento Gonçalves, Brazil	Conselho Regional de Contabilidade do Rio Grande do Sul – CRC/RS	P. Varela	Speaker at event.	Presentation and discussion on the convergence process to IPSAS in Brazil.	D, E
	November 22	Brasília, Brazil	CFC STN ^{xxi}	P. Varela	Participation in IX Brazilian Seminar on Accounting and Costs Applied to the Public Sector.	Sustainability Reporting and the Development of Accounting Applied to the Public Sector.	D, E
	November 24	São Paulo, Brazil (virtual)	IBRACON Institute of Independent Auditors of Brazil	P. Varela, A. Moura	Participation as panelist in webinar: Updates on accounting standards applied to the public sector.	Presentation and discussion on the progress of the IPSASB projects as well as the Proposed IPSASB Strategy and Work Program.	D, E

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	December 13–14	Brasília, Brazil (virtual)	CFC	P. Varela, A. Moura	Participation at meeting of the Permanent Committee for Public Sector Accounting Standards as an advisory board member.	The committee is responsible for issuing the Brazilian Public Sector Accounting Standards.	A
NORTH AMERICA	October 18	Ottawa, Canada	CPA Canada	R. Pichard	Presentations at Public Sector conference.	<ul style="list-style-type: none"> Update on IPSASB financial reporting program, joint with PSAB^{xxii} Chair. Panel discussion on sustainability reporting with CSSB^{xxiii} Chair. 	C
	October 31	Ottawa, Canada	CAGFO ^{xxiv}	R. Pichard	Participation at annual conference.	Joint presentation on sustainability reporting with CSSB Chair.	C
	November 15-21	New York, USA	United Nations, Panel of External Auditors	M. Esser-Müllенbach (virtual) T. Klare, E. Zhou	Presentation at the Technical Group Meeting to provide an annual IPSASB update, including financial reporting, sustainability reporting, and the 2024-2028 Strategy and Work Program Consultation.	Members exchange information on audit methods and findings.	A, D, E

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	November 23	Vancouver, Canada	GFOABC ^{xxv}	D. Warren, C. Chan	Presentation at GFOABC workshop.	Overview and history of the IPSASB's sustainability project and outlook of the next steps of the climate-related project.	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

ⁱ ASB is the Accounting Standards Board

ⁱⁱ NBAA is the National Board of Accountants and Auditors

ⁱⁱⁱ ACCA is the Association of Chartered Certified Accountants

^{iv} UNCTAD is the United Nations Conference on Trade and Development

^v PSASB is the Public Sector Accounting Standards Board

^{vi} PAFA is the Pan African Federation of Accountants

^{vii} COA is the Commission on Audit

^{viii} ADB is the Asian Development Bank

^{ix} Korean Institute of Public Finance

^x MPSAS are the Malaysian Public Sector Accounting Standards

^{xi} JICPA is the Japanese Institute of Certified Public Accountants

^{xii} AIIB is the Asian Infrastructure Investment Bank

^{xiii} DAP is the Development Academy of the Philippines

^{xiv} IVSC is the International Valuation Standards Council

^{xv} CNoCP is the French Public Sector Accounting Standards Council

^{xvi} IFAC is the International Federation of Accountants

^{xvii} FRAB is the Financial Reporting Advisory Board

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

^{xix} EFV is the Federal Finance Administration

^{xx} CFC is the Conselho Federal de Contabilidade

^{xxi} STN is the Secretaria do Tesouro Nacional

^{xxii} PSAB is the Public Sector Accounting Board Canada

^{xxiii} CSSB is the Canadian Sustainability Standards Board

^{xxiv} CAGFO is the Canadian Association of Government Finance Officers

^{xxv} GFOABC is the Government Finance Officers Association of British Columbia