

IPSASB REPRESENTATION LIAISON ACTIVITIES: JULY–SEPTEMBER 2024

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	July 2	South Africa (virtual)	ASB ⁱ	E. van der Westhuizen	Presentation at Public Sector Accounting Forum.	Feedback from the June 2024 IPSASB meeting.	A-D
	July 4	South Africa (virtual)	ASB	E. van der Westhuizen	Presentation at Technical Committee meeting.	Feedback from the June 2024 IPSASB meeting.	A-D
	July 18	South Africa (virtual)	ASB	E. van der Westhuizen	Education session with preparers of financial statements.	IPSAS 46, <i>Measurement</i> .	A
	July 23	South Africa (virtual)	ASB	E. van der Westhuizen	Education session with auditors and other technical specialists.	IPSAS 46, <i>Measurement</i> .	A
	July 24	South Africa (virtual)	ASB	E. van der Westhuizen	Presentation at the Board meeting.	Feedback from the June 2024 IPSASB meeting.	A-D
	August 20	Africa (virtual)	PAFA ⁱⁱ	J. Wala, D. Warren	Presentation on Forging a Sustainable Future: Strategies and Tools for Accelerated Implementation of Sustainability Standards in Africa.	Overview of the development of the IPSASB's Climate-related disclosure standard and the IPSASB's decisions to date.	C
	September 13	Yaoundé, Cameroon (hybrid)	UNCTAD ⁱⁱⁱ , IFAC ^{iv}	Y. Traoré	Participation at workshop on international sustainability reporting ecosystem.	Activities aimed at advancing sustainable practices in the African region.	C, D
	September 25	South Africa (virtual)	ASB	E. van der Westhuizen	Initial engagement with policy-setters.	Climate-related disclosures ED.	C
	September 26	South Africa (virtual)	ASB	E. van der Westhuizen	Presentation at Board meeting.	Feedback from the September 2024 IPSASB meeting.	A-D

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ASIA	July 9	Dalian, China	Accounting Standards Committee of the Chinese Accounting Society	L. Yang	Attendance at the annual conference of the Accounting Standards Committee.	To discuss IFRS 18 and its implementation for Chinese entities.	B
	July 18	Philippines (virtual)	Government Accountancy Sector, COA ^v	L. Chatto	Discussion with the Director, Accounting Systems Development and Other Services Office.	Discussion on the proposed IPSAS Capacity Building Plan for COA and public sector personnel.	D, E
	July 24	Selangor, Malaysia	Kuala Lumpur City Hall	R. Ramli	Presentation at seminar A++: MPSAS Financial Statements with Local Authorities Across Malaysia.	Sharing session on The Evolution of Accounting Standards in Malaysia.	D
	July	Malaysia	Accountant General's Department of Malaysia	N. Ahmad	Meeting of the Audit of the Federal Government's Financial Statements.	Discussion on audit queries of the Federal Government's Financial Statements.	C
	August 6	Melaka, Malaysia	The Association of Public Sector Accountants, Malaysia	R. Ramli	Participation at the National Public Sector Accountants Malaysia.	Sharing session on The Role and Responsibilities of Public Sector Accountants in Achieving Sustainability Goals.	D
	August 12	Shanghai, China	Shanghai National Accounting Institute	L. Yang	Presentation at International Accounting Elite Talents Workshop.	Presentation on IPSAS overview and recent development.	D
	August 15	Philippines (virtual)	COA	L. Chatto	Discussion with COA.	Discussion on the proposed IPSAS Capacity Building Plan for COA and public sector personnel.	D, E

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	September	Malaysia	MASB ^{vi}	N. Ahmad	Presentation at MASB Board.	To discuss IFRS Accounting Standard, IFRS 18 Presentation and Disclosure in Financial Statements will be held with the IASB.	
	September	Putrajaya, Malaysia	Accrual Accounting Steering Committee	N. Ahmad	Attendance at 3rd Meeting of 2024 Accrual Accounting Steering Committee.	To discuss public sector accrual accounting implementation.	A
AUSTRALIA AND OCEANIA	August 27	Canberra, Australia (virtual)	Australian National Audit Office	R. Smith	Discussion and knowledge exchange related to public sector reporting and audit in Australia. Interest in IPSASB's developing Climate-related Disclosures Exposure Draft and other IPSASB publications.	Interest in public sector reporting of non-financial information, including recent developments and audit considerations.	A-C
EUROPE	July 10	Manchester, United Kingdom	CIPFA ^{vii}	I. Carruthers N. Ahmad	Presentation at Public Finance Live conference workshop.	IPSASB's approach to and progress with the Climate-related Disclosures project.	C
	July 24	London, United Kingdom	ICAEW ^{viii}	H. Diederichs	Presentation on UK update and IPSASB sustainability reporting frameworks.	Key content was around how IPSASB is differentiating itself from other frameworks by including reporting on public policy programs.	D
	August 14	London, United Kingdom (virtual)	International Valuation Standards Council – Tangible Assets Board	I. Carruthers, D. Watkins, D. Warren	Catch-up meeting.	Potential areas for future cooperation in terms of alignment between international valuation standards and IPSAS.	A

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	September 3	Bergen, Norway (Virtual)	KNRF ^{ix}	R. Smith, C. Chan	IPSASB presentation to the 35 th Nordic Municipal Auditors Conference on the Climate-related Disclosures Project.	Presentation of IPSASB proposals and discussion of Municipal sustainability initiatives globally and in Nordic countries.	A, C
	September 9	Bern, Switzerland	SRS-CSPCP ^x	C. Beier, M. Wermuth	Meeting with Board.	Several issues related to the harmonization of the accounting framework between central government and state/municipal level. Alignment with statistical requirements.	D
	September 13	Geneva, Switzerland	Finance Administration of Canton Geneva, Canton Zurich, Canton Basel, Canton Lucern, Federal Finance Administration	C. Beier	Meeting with senior level of management.	Possibilities to implement IPSAS 43 at the canton level in Switzerland.	D, E
	September 16	Brussels, Belgium	Accountancy Europe	I. Carruthers, L. Pamment, R. Pichard, F. Collignon, R. Smith, C. Chan, K. Leung	Attendance and participation at the seminar on Enhancing Public Sector Action through Climate Reporting.	Role of sustainability reporting in enhancing decision making and accountability and how IPSASB SRS can support this.	C
	September 23-24	London, United Kingdom	IFRS Foundation	I. Carruthers, R. Smith	Attendance at annual conference for national and international reporting standard setters.	Alignment of IPSASB's work with international standard setting and addressing public sector differences.	A, C

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	September 24-25	London, United Kingdom	IFASS ^{xi}	I. Carruthers	Attendance and presenter at the conference for national standard setters.	Update presentation on IPSASB's work.	A, C
	September 24-26	Ljubljana, Slovenia	CEF ^{xii} -CIPFA Conference 2024	R. Smith	Present updates on the IPSASB's work on its Climate-related Disclosures and Natural Resources projects to participants at the CEF-CIPFA regional conference focused on sustainable public finances.	Update presentation on IPSASB's work and participation in panel discussions.	A-C
	September 25	Dublin, Ireland	EY	K. Sanchez, D. Warren	Panelist at the Central Government Accounting Standards Insights event.	Discussion on the challenges and lessons learned in the implementation of accrual accounting and the future roadmap for IPSAS releases.	D, E
	September	Switzerland	EFV ^{xiii} , FDK (Conference of cantonal minister of finance)	M. Wermuth, C. Beier	Preparation of IPSASB-newsletter for Switzerland.	Summary of IPSASB meeting in July and September.	A
	September	Switzerland	FDK (Conference of cantonal minister of finance)	C. Beier	Preparation of newsletter.	Summary of IPSAS SRS developments.	D
LATIN AMERICA AND THE	July 10	San Salvador, El Salvador (virtual)	FOCAL ^{xiv}	A. Llambi	Presentation at technical session on IPSAS 46, <i>Measurement</i> .	Technical session on IPSAS 46, <i>Measurement</i> .	A

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CARIBBEAN	July 19	Lima, Peru (hybrid)	Junta Decanos Contadores	A. Llambi	Presentation at XI Convención Nacional de Normas Internacionales de Información Financiera - Conaniif 2024.	First-time adoption of IPSAS: challenges and experiences.	D, E
	July 24	São Paulo, Brazil	University of São Paulo	P. Varela	Participation as a moderator at the 24 th USP International Conference on Accounting.	Discussion about Key Public Sector Sustainability Reporting issues.	A
	July 30	Ciudad de Panama, Panama (virtual)	Asociación Interamericana de Contabilidad	A. Llambi	Presentation at technical session.	Session on introduction to IPSAS.	D, E
	August 7	Brasília, Brazil (virtual)	CFC ^{xv}	P. Varela	Participation as an Advisory Board Member in meeting of the Permanent Committee for Public Sector Accounting Standards.	The committee is responsible for issuing the Brazilian Public Sector Accounting Standards.	A, B
	August 15	San Salvador, El Salvador (virtual)	FOCAL	A. Llambi	Presentation at technical session on IPSAS 47, <i>Revenue</i> .	Technical session on IPSAS 47, <i>Revenue</i> .	D
	August 30	San José, Costa Rica (virtual)	Colegio de Contadores Públicos, Costa Rica	K. Sanchez	Presentation at the 11 ^o Congreso Internacional de Información Financiera.	Presenter in Panel: A las puertas del consolidado país: Desafíos urgentes en NICSP (At the doors of the Country's consolidated accounts: Urgent challenges in IPSASs).	D, E

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	September 3	Bogota, Colombia	Contaduria General de la Nacion	A. Llambi	Presentation at the XIII Congreso Nacional de Contabilidad Publica 2024.	Perspectives of the report information for sustainability.	D
	September 10	Santa Catarina, Brazil	CFC	P. Varela	Participation as a panelist at the 21º Brazilian Accounting Conference.	Presentation and discussion about advances in IPSASB projects.	D
	September 11	San Salvador, El Salvador (virtual)	FOCAL	A. Llambi	Presentation in technical session on IPSAS 33 and ED 91.	Technical session on IPSAS 33 and ED 91.	A
	September 25	San Salvador, El Salvador	FOCAL	A. Llambi	Roundtable on EDs – Natural Resources and Climate-related Disclosures.	Roundtable on EDs – Natural Resources and Climate-related Disclosures.	A
NORTH AMERICA	July 24	Ottawa, Canada	Government of Canada	R. Pichard, R. Smith	Meeting with government officials to discuss implications of climate standard for Government of Canada.	Information sharing on sustainability reporting in the public sector in Canada, and IPSASB introduction on the development of the IPSASB's Climate-related Disclosures Exposure Draft.	D
	August 12	Halifax, Canada	Council of Canadian Comptrollers	R. Pichard, R. Smith	Presented update on climate disclosure standard to comptrollers community.	Information sharing on sustainability reporting perspectives for sovereign governments in Canada and update on the IPSASB's Climate-related Disclosures Exposure Draft.	D
	August 15	Montreal, Canada (virtual)	ISSB ^{xvi}	I Carruthers, R Smith, C Chan	Introductory meeting to discuss coordination of outreach activities.	Scope for collaboration.	C

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	August 19	New York, USA (virtual)	Net Zero Data Public Utility	I Carruthers, C Chan	Introductory meeting to discuss the development of data on public sector climate-related activities.	Significant scope for collaboration.	C
	September 3	Washington DC, USA	World Bank	I Carruthers, R Smith	Meeting to update on climate-related activities and natural resources.	Relevance of IPSASB work to World Bank and areas for potential joint work.	A, C
	September 30–October 4	Washington, D.C., USA	ICGFM ^{xvii}	L. Chatto	Attending the 2024 ICGFM International Conference.	The 2024 ICGFM International Conference which will cover topics, on Advancing Integration of Climate Change into Public Financial Management (PFM) Reform Approaches, and other developments on PFM.	A, C, E

***IPSASB Strategic Themes**

Theme A	Setting standards on public sector-specific issues
Theme B	Maintaining IFRS alignment
Theme C	Developing guidance to meet users' 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 PAFA is the Pan African Federation of Accountants

ⁱⁱⁱ UNCTAD is the United Nations Conference on Trade and Development

- ^{iv} IFAC is the International Federation of Accountants
- ^v COA is the Commission on Audit
- ^{vi} MASB is the Malaysian Accounting Standards Board
- ^{vii} CIPFA is the Chartered Institute of Public Finance and Accountancy
- ^{viii} ICAEW is the Institute of Chartered Accountants in England and Wales
- ^{ix} KNRF is the Norwegian Local Government Audit Association
- ^x SRS-CSPCP is the Swiss National Public Sector Accounting Standard Setter
- ^{xi} IFASS is the International Forum of Accounting Standard Setters
- ^{xii} CEF is the Center of Excellence in Finance
- ^{xiii} EFV is the Federal Finance Administration
- ^{xiv} FOCAL is the Governmental Accounting Forum of Latin America
- ^{xv} CFC is the Conselho Federal de Contabilidade
- ^{xvi} ISSB is the International Sustainability Standards Board
- ^{xvii} ICGFM is the International Consortium on Governmental Financial Management