

## IPSASB REPRESENTATION LIAISON ACTIVITIES: APRIL–JUNE 2025

Region	Meeting Date(s)	City, Country	Organization	IPSASB Attendees	Event Details	*Activity Area
<b>AFRICA AND THE MIDDLE EAST</b>	April 1–4	Mombasa, Kenya	PSASB <sup>i</sup> , Kenya and National Treasury	J. Wala, G. Muchai	Training National government accountants on the transition from cash to IPSAS accrual accounting.	1, 3, 4
	April 14–25	Embu, Kenya	PSASB - Kenya and National Treasury	J. Wala, G. Muchai	Training National government accountants in projects and revenue on the transition from cash to IPSAS accrual accounting.	1, 3, 4
	May 5	Riyadh, Kingdom of Saudi Arabia	Ministry of Finance	A. Al-Mehthil, R. Pichard	Discussion session regarding Saudi Arabia's conversion from cash to accrual basis - A journey toward accrual sustainability.	3, 4
	May 5	Kigali, Rwanda	PAFA <sup>ii</sup> Public Value Management Technical Advisory Group	Y. Traore, R. Smith	IPSASB Work Program update with a focus on the Natural Resources and the Climate-related Disclosures project. General discussion on the adoption and implementation of IPSAS in Africa.	1, 2, 3
	May 6	South Africa (virtual)	ASB <sup>iii</sup>	E. van der Westhuizen	Participation at the Public Sector Accounting Forum. Feedback from March 2025 meeting.	1-4
	May 9	South Africa (virtual)	ASB	E. van der Westhuizen	Workshop on the GRAP reporting framework 2024/25 and updates on the IPSASB's current projects.	1-4

IPSASB Representation Liaison Activities  
IPSASB Meeting (June 2025)

Region	Meeting Date(s)	City, Country	Organization	IPSASB Attendees	Event Details	*Activity Area
	May 5–9	Kigali, Rwanda	PAFA, ICPAR <sup>iv</sup>	Y. Traore, J. Wala, R. Smith	Participation at ACOA <sup>v</sup> 2025, which included an update presentation on the Work Program and other updates, and IPSASB participation in a plenary session panel discussion on climate and sustainability reporting.	4
	May 12	Riyadh, Kingdom of Saudi Arabia	IMF <sup>vi</sup>	A. Al-Mehthil	Cash to Accrual Conversion Post-Transformation Update. (IMF Article IV Consultation Mission to Saudi Arabia)	3, 4
	May 14	Riyadh, Kingdom of Saudi Arabia	Oman Ministry of Finance	A. Al-Mehthil	Discussions with Oman Ministry of Finance to transfer Saudi Arabia's experience in accrual accounting transition and asset data collection and valuation.	3, 4
	May 19–23	Mombasa, Kenya	ICPAK <sup>vii</sup>	J. Wala	Participation at the ICPAK Annual Seminar to moderate a session on sustainability reporting.	4
	May 26–30	Mombasa, Kenya	PSASB - Kenya and National Treasury	J. Wala, G. Muchai	Training Sub-National government accountants on the transition from cash to IPSAS accrual accounting.	1, 3, 4
	June 2–6	Naivasha, Kenya	PSASB - Kenya and National Treasury	J. Wala, G. Muchai	Train the trainers; county governments to transition from cash to IPSAS accrual accounting.	1-4

IPSASB Representation Liaison Activities  
IPSASB Meeting (June 2025)

Region	Meeting Date(s)	City, Country	Organization	IPSASB Attendees	Event Details	*Activity Area
	June 24	Dubai, United Arab Emirates	Dubai Department of Finance	A. Al-Mehthil, R. Smith, D. Warren	Participation in the Dubai Government Governance Conference to support dialogue on public financial governance, fiscal sustainability, and knowledge-sharing among key stakeholders.	3, 4
	June 26	South Africa (virtual)	ASB	A. van der Burgh, E. van der Westhuizen	Discussion on ED 93 with selected stakeholders.	1
<b>ASIA</b>	April 7	Putrajaya, Malaysia	AGD <sup>viii</sup>	R. Ramli	Participation in a workshop on the implementation of Sustainability Reporting.	2
	April 8–9	Kuala Lumpur, Malaysia	Securities Commission Malaysia	N. Ahmad	Attendance at ASEAN <sup>ix</sup> Investment Conference.	3, 4
	April 18	Kuala Lumpur, Malaysia	AGD	N. Ahmad	Discussion on the Research Direction: Developing a Decision Tree for Accounting Standards Requirements for Non-Profit Organizations in Malaysia.	3
	May 6	Putrajaya, Malaysia	AGD	N. Ahmad	Attendance at seminar for Management Accounting to discuss IPSASB related activities.	3
	May 6	Kuala Lumpur, Malaysia	ACCA <sup>x</sup>	R. Ramli	Participation at the ACCA Roundtable on Sustainability Reporting Progress.	4
	May 27	Kuala Lumpur, Malaysia	MIA <sup>xi</sup>	R. Ramli	Participation at the MIA Conference 2025.	4

IPSASB Representation Liaison Activities  
IPSASB Meeting (June 2025)

Region	Meeting Date(s)	City, Country	Organization	IPSASB Attendees	Event Details	*Activity Area
EUROPE	April 3	Italy	Region of Basilicata	F. Mocavini	Discussions on the Accrual Reform, NRRP <sup>xii</sup> Reform 1.15: regulatory-accounting aspects and applications to the accounting system of Local Public Entities.	3
	April 11	Virtual	Financial administration of Canton of Geneva and Canton of Zurich, Switzerland	C. Beier	Discussions on challenges to use IPSAS 47 and 48 in Switzerland.	3
	April 24	Brussels, Belgium	European Commission	I. Carruthers	Presentation on IPSASB SRS ED 1, <i>Climate-related Disclosures</i> .	2
	April 28	Bonn and Berlin, Germany (virtual)	IDW <sup>xiii</sup>	M. Esser-Müllenbach, T. Klare	Meeting on update of IPSASB activities to the Technical Committee for Public Enterprises and Administrations, Working Group.	1, 2
	May 6	Bonn and Berlin, Germany (virtual)	INTOSAI <sup>xiv</sup> FAAS <sup>xv</sup>	M. Esser-Müllenbach, T. Klare	Meeting to update on IPSASB SRS ED 1.	2
	May 9	Italy	Region of Umbria	F. Mocavini	The NRRP Reform 1.15: focus on the path that led to the Italian accrual accounting reform, on all the activities already fulfilled and on the importance of the 2025 pilot phase.	3
	May 12	London, UK (Virtual)	INTOSAI FAAS virtual meeting.	R. Smith	IPSASB update presentation to the INTOSAI FAAS.	1, 2

IPSASB Representation Liaison Activities  
IPSASB Meeting (June 2025)

Region	Meeting Date(s)	City, Country	Organization	IPSASB Attendees	Event Details	*Activity Area
	May 13	Zurich, Switzerland	Financial administration of Canton of Zurich and Canton of Basel City, Switzerland	C. Beier	Challenges to implement new IPSAS standards and advantages to use accrual information for decision making.	3, 4
	May 26	Kuala Lumpur, Malaysia (virtual)	MIA Conference	H. Diederichs	Panelist on the discussion topic: Redefining Climate Disclosures: IPSASB's Roadmap to Sustainable Public Sector Reporting.	2
	June 2	London, United Kingdom	MOSAIC	I. Carruthers	Presentations on Sustainability reporting for the public sector and Leveraging Accrual Accounting for Effective Fiscal Oversight.	2, 4
	June 4	Bern, Switzerland	SRS-CSPCP <sup>xvi</sup>	C. Beier, F. Chatagny	Representation of IPSAS in the regular Committee meeting. Implications of IPSAS 43-48 to Swiss Public Sector Standards.	1, 3
	June 23	Nicosia, Cyprus	Auditor General's Office	H. Diederichs	Discussion on climate risks and risk management in the public sector and digital transformation.	3, 4
	June 24	Nicosia, Cyprus	Accountant General's Office	H. Diederichs	Presentation on IPSASB SRS ED 1, Revenue standards (both old and new) and transfer expenses.	1, 2
	June 25	London, United Kingdom	London Stock Exchange Group	I. Carruthers, A. Metcalfe	Panel discussion on transition planning from sovereign and state-owned entities.	2

IPSASB Representation Liaison Activities  
IPSASB Meeting (June 2025)

Region	Meeting Date(s)	City, Country	Organization	IPSASB Attendees	Event Details	*Activity Area
	June 25–27	Athens, Greece	CIGAR <sup>xvii</sup> Network	P. Varela, H. Diederichs, R. Smith	Participation at the 20 <sup>th</sup> Biennial CIGAR 2025 Conference roundtable discussion on the future challenges in public sector accounting and reporting.	1, 3, 4
	June 30	Berne and Zurich, Switzerland	EFV <sup>xviii</sup> , FDK (Conference of Cantonal Minister of Finance)	C. Beier, F. Chatagny	IPSAS-Newsletter for Switzerland and German and French speaking stakeholders.	3, 4
<b>LATIN AMERICA AND THE CARIBBEAN</b>	April 23–24	Brasília, Brazil	CFC <sup>xix</sup>	P. Varela	Meeting of the Permanent Committee for Public Sector Accounting Standards.	1, 3
	April 29	Brasília, Brazil (virtual)	CFC	P. Varela	Participation in technical course: The Conceptual Framework for Public Sector.	3
	May 6	Brasília, Brazil	The Brazilian National Treasury Secretary	P. Varela	Meeting of the technical committee linked to the Brazilian National Treasury.	1, 3
	May 12	Lima, Peru	Forum of Firms (FoF)	K. Sanchez, D. Warren, A. Llambi	Participation at the FoF Audit Quality Event.	1-4
	May 13–14	Lima, Peru	Global and Local Partnerships	K. Sanchez, P. Varela, D. Warren, A. Llambi	Participation at the CReCER Conference 2025: Accelerating Sustainability and Innovation for Economic Growth across Latin America and the Caribbean.	2, 4

IPSASB Representation Liaison Activities  
IPSASB Meeting (June 2025)

Region	Meeting Date(s)	City, Country	Organization	IPSASB Attendees	Event Details	*Activity Area
	May 13–15	Brasília, Brazil (virtual)	IMF	J. Fonseca, I. Carruthers	Participation at the GFSAC <sup>xx</sup> Meeting. The IPSASB Chair presented an update on relevant IPSASB projects, particularly the alignment of IPSAS and GFSM 2014.	1, 3, 4
	May 21–22	Brasília, Brazil	CFC	P. Varela	Meeting of the Permanent Committee for Public Sector Accounting Standards.	1, 3
	May 28–30	Mexico City, Mexico (virtual)	AIC <sup>xxi</sup>	A. Llambi	Participation in the Inter-American Regional Seminar - Public accountants facing regulatory, ethical, and technological challenges.	1, 3, 4
	June 2	São Paulo, Brazil	CFC	P. Varela	Meeting with the Mozambique delegation.	4
	June 3–4	São Paulo, Brazil	CFC	P. Varela	Participation in the Brazilian Committee for Sustainability Pronouncements.	2, 4
	June 26–27	Quito, Ecuador	CCPPE <sup>xxii</sup>	A. Llambi	Participation at the Chief Accountants Forum CCPPE in Collaboration with IFAC.	1, 3, 4
<b>NORTH AMERICA</b>	April 23	Virtual	IMF	J. Fonseca	Participation at the GFSM Update – Task Team 1 meeting.	1, 3
	April 24	New York City, USA	IPSASB and World Bank	D. Warren, K. Leung, E. Ng	Discussions with Indigenous Peoples.	1-4
	May 22	Virtual	IMF	J. Fonseca	Participation at the GFSM Update – Task Team 1 meeting.	1, 3

IPSASB Representation Liaison Activities  
IPSASB Meeting (June 2025)

Region	Meeting Date(s)	City, Country	Organization	IPSASB Attendees	Event Details	*Activity Area
	June 19	Miami, USA	ICAC <sup>xxiii</sup>	S. Barton	Participation at the 42 <sup>nd</sup> annual ICAC Conference – Challenges to IPSAS adoption and benefits of PFM and using accrual information for decision making.	3, 4

**\*IPSASB Activity Areas:**

<b>Main Activity</b>	<b>Delivering Global Standards</b>
Key area 1	Public Sector Financial Reporting
Key area 2	Public Sector Sustainability Reporting
<b>Main Activity</b>	<b>Inspiring Adoption and Implementation</b>
Key area 3	Promoting Adoption and Implementation
Key area 4	Advocating Benefits of Financial & Sustainability Reporting Information

<sup>i</sup> PSASB is the Public Sector Accounting Standards Board

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

<sup>iii</sup> ASB is the Accounting Standards Board

<sup>iv</sup> ICPAR is the Institute of Certified Public Accountants –Rwanda

<sup>v</sup> ACOA is the Africa Congress of Accountants

<sup>vi</sup> IMF is the International Monetary Fund

<sup>vii</sup> ICPAK is the Institute of Certified Public Accountants of Kenya

<sup>viii</sup> AGD is the Accountant General's Department of Malaysia

<sup>ix</sup> ASEAN is the Association of Southeast Asian Nations

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

<sup>xi</sup> MIA is the Malaysia Institute of Accountants

<sup>xii</sup> NRRP is the National Recovery and Resilience Plan

<sup>xiii</sup> IDW is the Institute of Public Auditors in Germany

<sup>xiv</sup> INTOSAI is the International Organisation of Supreme Audit Institutions

<sup>xv</sup> FAAS is the Financial Audit and Accounting Subcommittee

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

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

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

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

<sup>xx</sup> GFSAC is the Government Finance Statistics Advisory Committee

<sup>xxi</sup> AIC is the Asociación Interamericana de Contabilidad

<sup>xxii</sup> CCPPE is the College of Public Accountants of Pichincha and Ecuador

<sup>xxiii</sup> ICAC is the Institute of Chartered Accountants of the Caribbean