

IPSASB

International Public
Sector Accounting
Standards Board®

AGENDA ITEM 7

Adopt. Apply. Advance.

STRATEGIC EVOLUTION OF THE IPSASB

IPSASB CAG Meeting – June 2026
Thomas Müller-Marqués Berger, IPSASB Chair
Eileen Zhou, IPSASB Principal

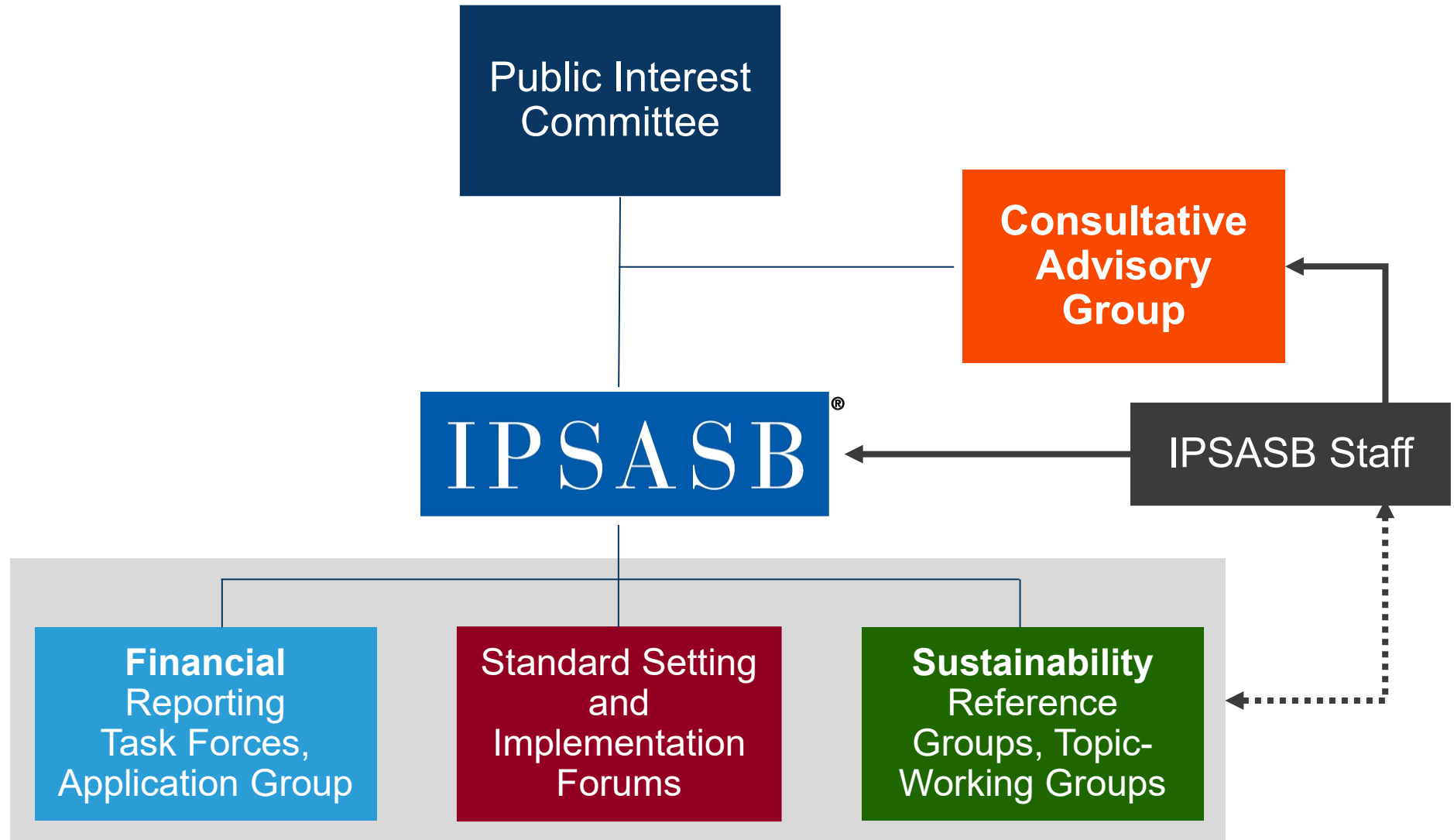
Washington D.C., USA



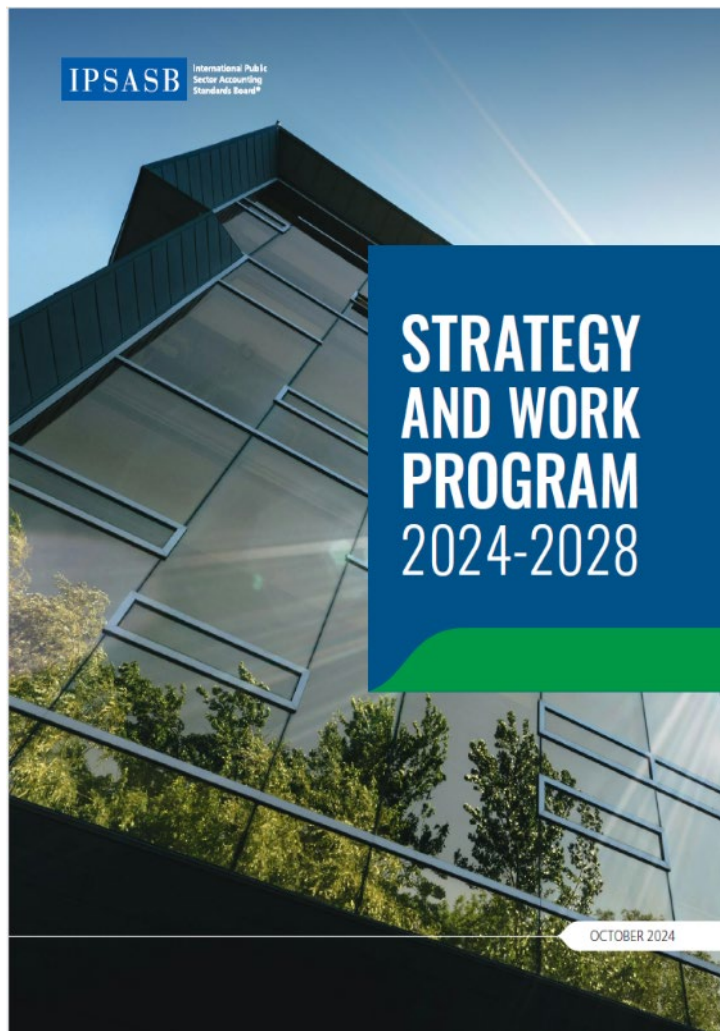
Supporting the IPSASB

**Due Process
and
Governance**

**Specific
Perspectives**



2024-2028 Strategy and Work Program



Strengthening Public Financial Management and sustainable development globally through increasing adoption and implementation of accrual IPSAS and International Public Sector Sustainability Reporting Standards.

DELIVERING GLOBAL STANDARDS

- Addressing Constituents' Needs
- Collaborating Internationally
- Clarifying Principles

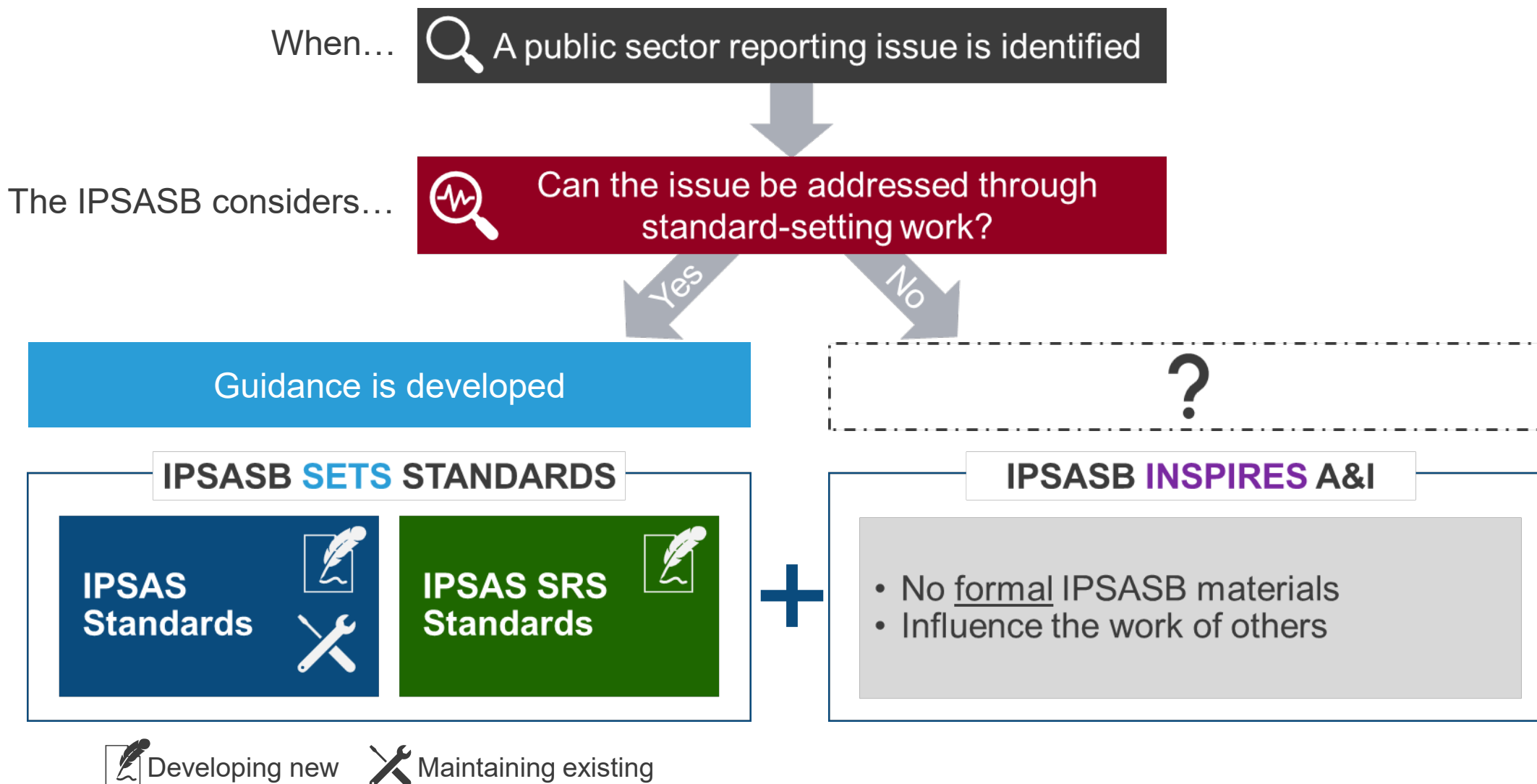


INSPIRING ADOPTION AND IMPLEMENTATION

- Raising Awareness
- Building Alliances
- Supporting Jurisdictional, Regional & International Initiatives



The Natural Evolution – In the Past



The Natural Evolution – Public Sector Projections



Continued global shift from cash to accrual

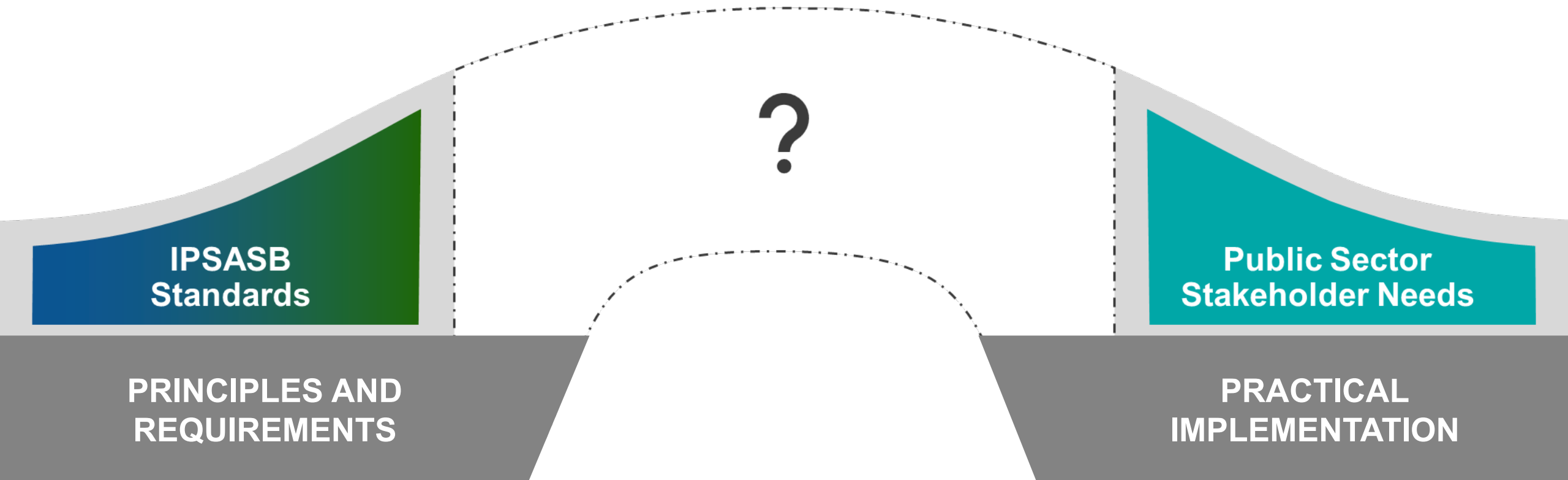


More middle- and low-income jurisdictions expected to use accrual information



Increasing parallel use and influence of IPSAS Standards

The Natural Evolution – The Call to Action



2026 Developments



**THOMAS
MÜLLER-MARQUÉS BERGER**
IPSASB Chair

NEW IMPLEMENTATION INITIATIVES

**Financial Reporting
Implementation Forum (FRIF)**

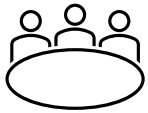


IPSASB Explains



Financial Reporting Implementation Forum (FRIF)

Objectives



Provide structured platform to:

- Discuss implementation challenges
- Exchange experiences
- Explore solutions



Cultivate global community



Inform IPSASB's standard-setting and other activities

FRIF Chair



Abdullah

Al-Mehthil

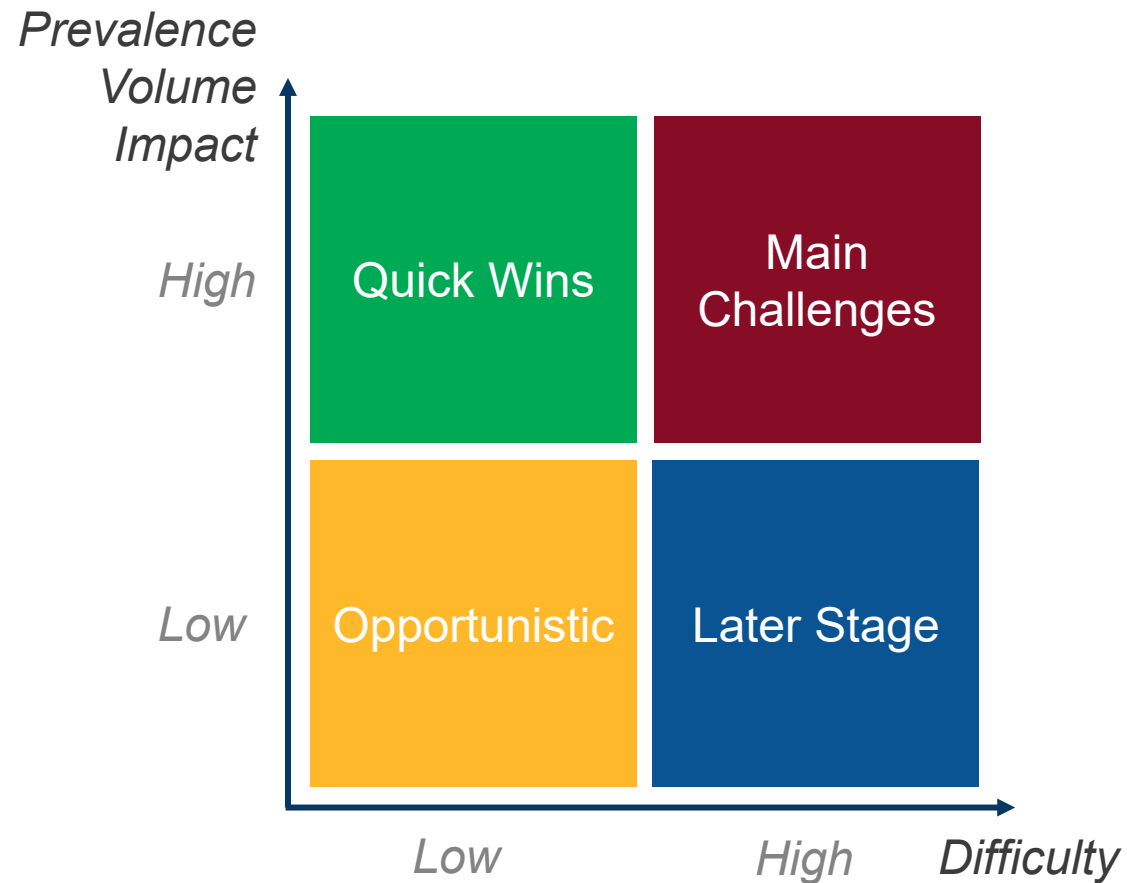
IPSASB member

Kingdom of Saudi Arabia

Meetings

Quarterly
Virtual

Financial Reporting Implementation Forum (FRIF)



IPSASB Explains

Objectives



Assists implementation by:

- “Translating” requirements into detailed practical application
- Providing materials
- Helping preparers make judgments



Strengthen global capacity through partnerships



Inspire A&I by helping preparers build knowledge of IPSASB Standards

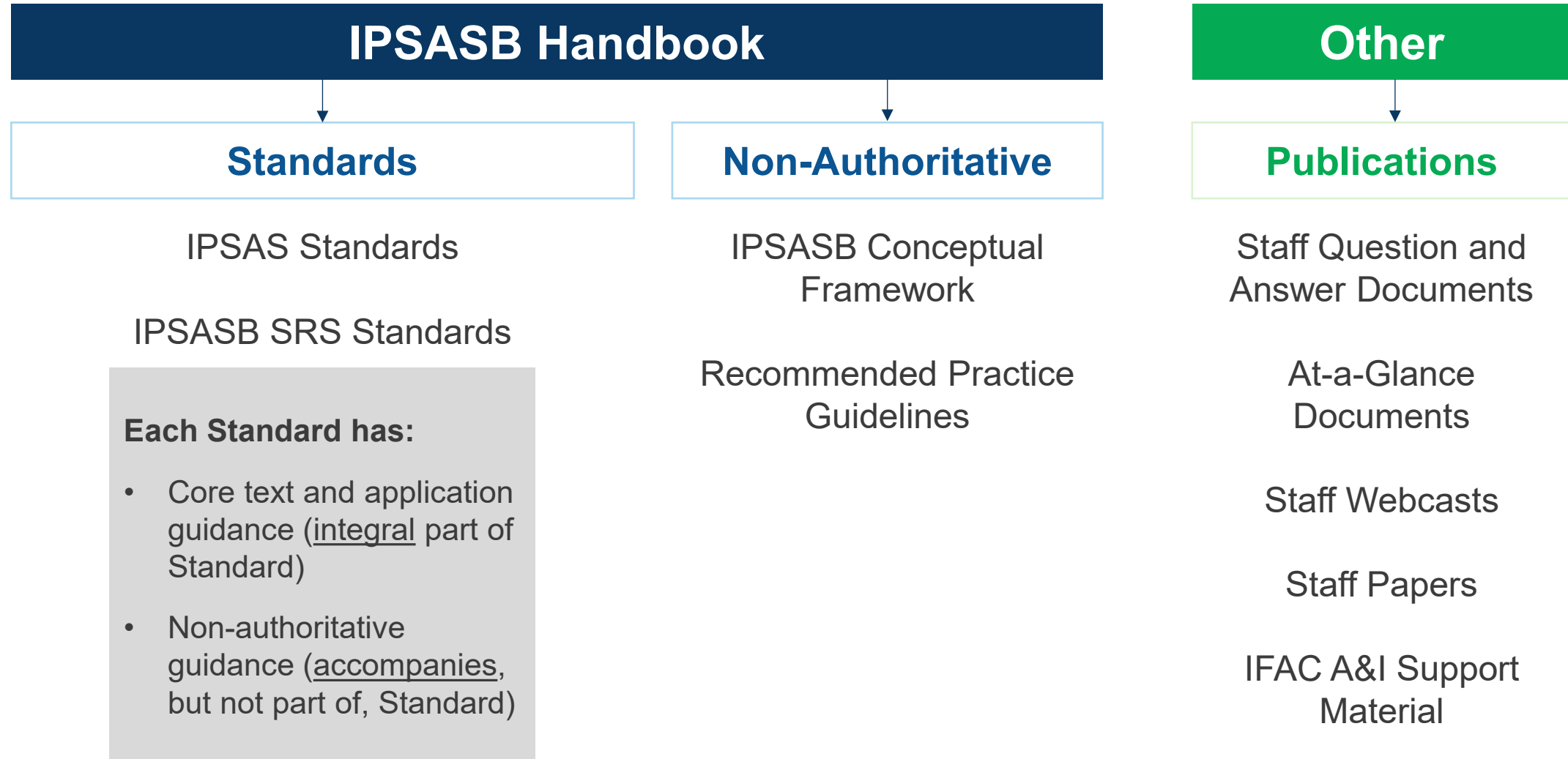
Explaining Through

Non-authoritative application material

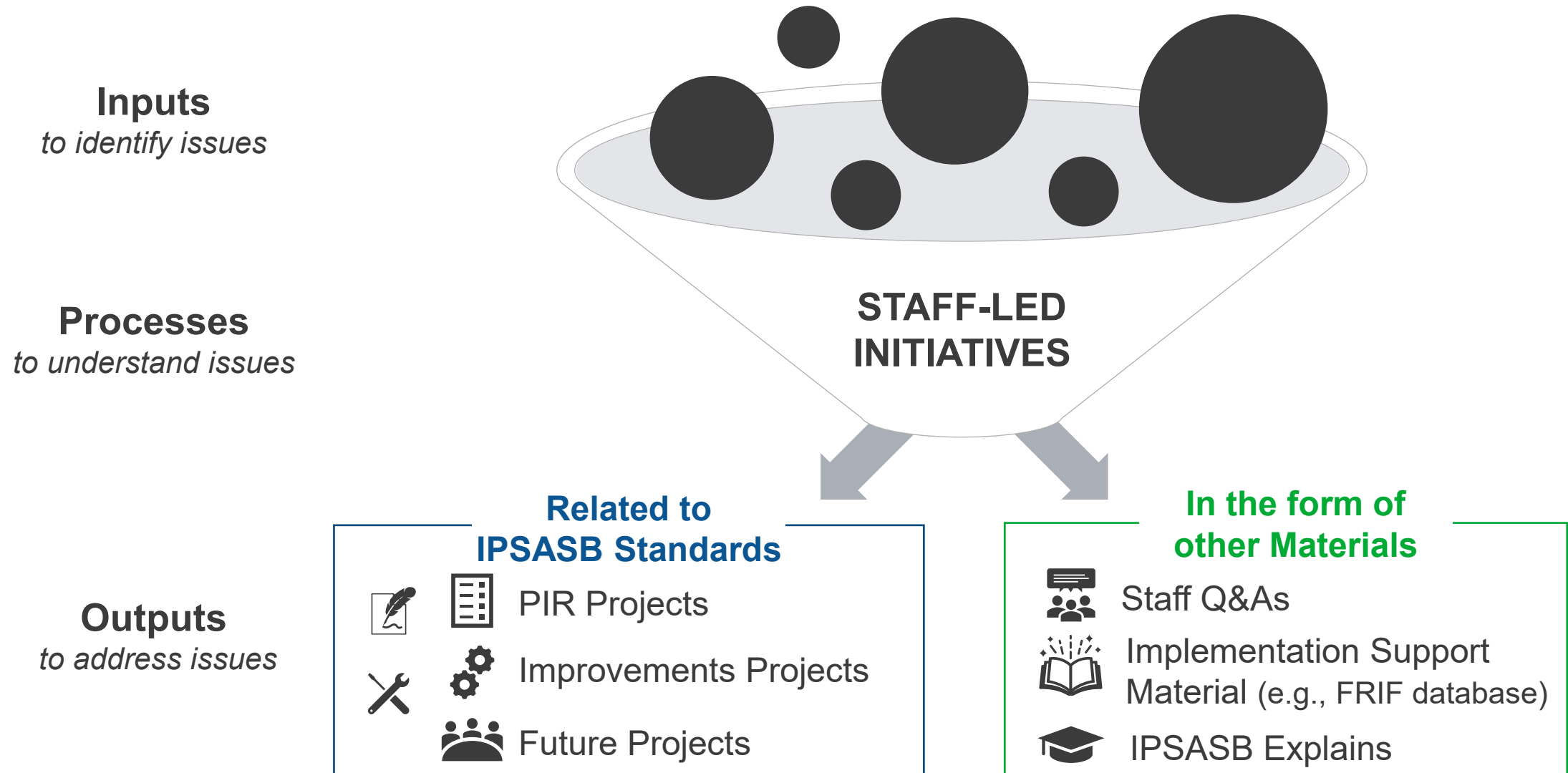
High-quality material

Various formats

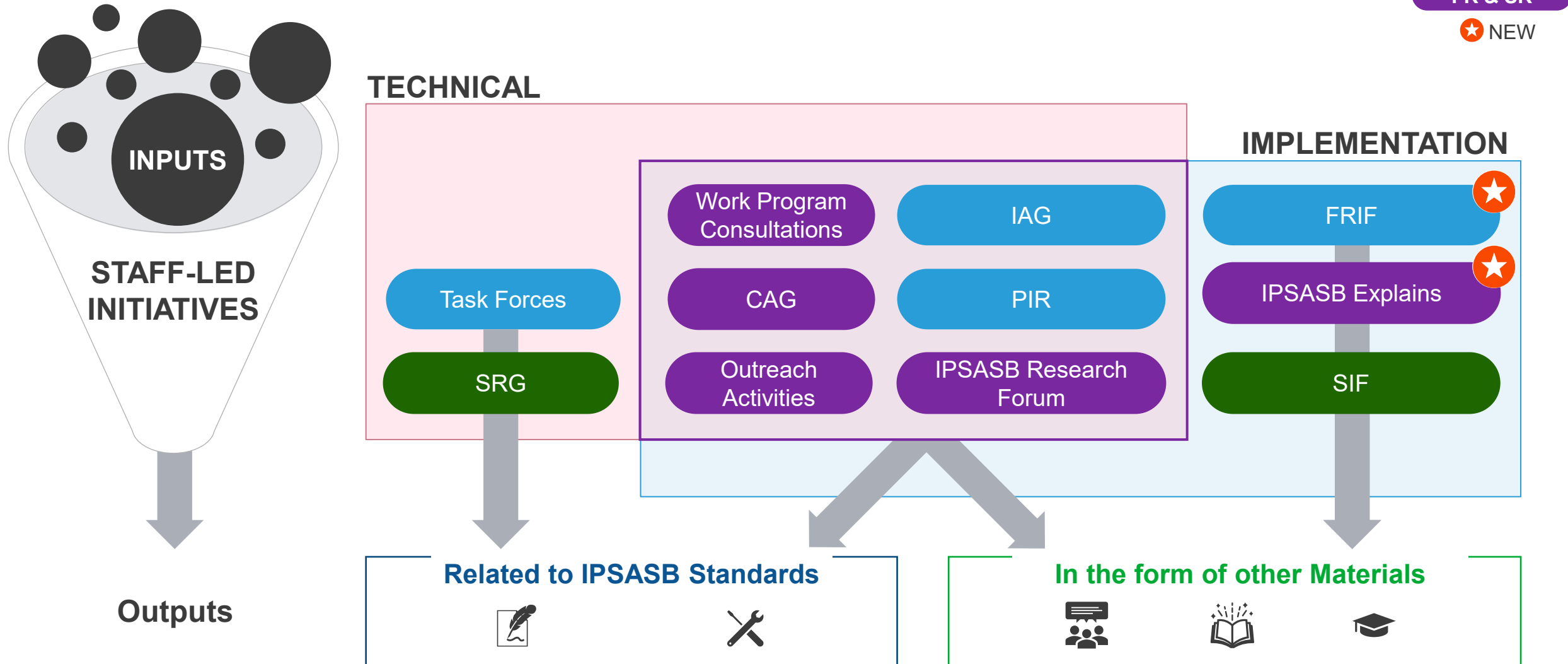
IPSASB Explains



Serving the Public Interest



Serving the Public Interest



The Natural Evolution – The Next Strategy





QUESTION 1

What advice would you have for the IPSASB regarding its future Strategy and stakeholder engagement?



QUESTION 2

How can the IPSASB clearly and effectively communicate its strategic evolution to its stakeholders?

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