

**Meeting:** IPSASB Consultative Advisory Group

**Meeting Location:** Washington D.C., USA

**Meeting Date:** June 8, 2026

# Agenda Item 3

For:

☐ Approval

☒ Discussion

☐ Information

## IMPLEMENTATION SESSION

<b>Summary</b>	This agenda paper is intended to provide relevant background information about the implementation session, to help CAG members prepare to engage in the plenary discussions.	
<b>Meeting objectives</b>	<b>Topic</b>	<b>Agenda Item</b>
<b>Discussion Items</b>	<a href="#">Current Uses of Artificial Intelligence in the Public Sector</a>	<a href="#">3.1</a>

Prepared by: Eileen Zhou (May 2026)

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## **Current Uses of Artificial Intelligence in the Public Sector**

### **Session Background**

1. As part of its 2024-2028 Strategy and Work Program, the IPSASB committed to monitoring emerging issues in the public sector to understand their impact on the broader reporting landscape and user needs and to consider their impact on the work of the IPSASB. A key emerging issue is the use of Artificial Intelligence (AI) for accountability and public sector reporting purposes. New opportunities and risks arise as AI capabilities evolve and grow and AI tools become more accessible to a broader range of users.
2. In March 2026, the IPSASB began discussing AI with an educational session<sup>1</sup> regarding:
  - (a) What constitutes AI and how AI capabilities have evolved from automation to prediction, creation, and action;
  - (b) The potential strengths and limitations of Generative AI, the growing interest and availability of Agentic AI, and the various models currently available for potential use for public sector accounting and reporting purposes; and
  - (c) The potential implications of AI use in the public sector from a governance, accountability, and practical perspective.
3. Having built a foundational understanding of this emerging issue, the IPSASB would like to engage the CAG to:
  - (a) Help the IPSASB explore and better understand practical use cases of AI in advancing public sector reporting goals, through case study presentations and your own experiences; and
  - (b) Consider the potential implications of AI on the processes and outputs of the IPSASB<sup>2</sup>, and share advice on how the IPSASB should consider these implications in delivering its work.

### **Request for CAG Members**

4. The Implementation Session will feature two case studies, presented by Dr. Alex Fabiane Teixeira and Mr. Andrew van der Burgh. Each speaker will present their unique AI use case in their organization or jurisdiction, including:
  - (a) How AI is being used, and opportunities identified which led to its use;
  - (b) Benefits realized (or expected to be realized) from the use of AI; and
  - (c) Potential risks identified from the use of AI, and steps taken to mitigate those risks.
5. Before the June 8 Implementation Session, CAG members are kindly asked to:
  - (a) Get to know the speakers and the use cases they will present ([Appendix A](#));
  - (b) Review the advanced copies of their presentation slides ([Case Study 1](#) and [Case Study 2](#)) and brainstorm any questions you may wish to ask the speakers, to directly engage with each presentation day-of and better understand their specific AI use case; and

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<sup>1</sup> This education session was delivered by Deborah Agostino, an Associate Professor at Politecnico di Milano and Adjunct Professor at the City University of Hong Kong. A recording is available on the IPSASB's YouTube channel, [here](#).

<sup>2</sup> For example, how AI could be leveraged to collect data, analyse contracts, or create journal entries would impact the operations and processes of a reporting entity, but would *not* be considered an impact on the processes and outputs of the IPSASB.

## Agenda Item 3.1

- (c) Identify any current or potential AI use cases in your own organization or jurisdiction for public sector financial and sustainability reporting purposes to share with the IPSASB.
6. During the June 8 Implementation Session, CAG members are kindly asked to:
- (a) Consider the speakers' presentations, views, and experiences;
  - (b) Actively engage with the speakers during their presentations, and ask any questions you may have; and
  - (c) Discuss the questions listed in the box below.

### Questions for CAG Members:

- 1) Are there other practical uses of AI in the public sector reporting landscape in your organization or jurisdiction, that you wish to bring to the IPSASB's attention?
- 2) In your view, what are the potential implications of AI on the processes and outputs of the IPSASB?

## Appendix A: List of Speakers and Biographies



**Dr. Alex**

**Fabiane Teixeira**

General Coordinator for  
Public Sector Accounting  
Standards,  
*Brazilian National  
Treasury*

### **Case Study 1: Slides [here](#)**

#### **Using AI to Understand Financial and Budgetary Information in Brazil.**

The Brazilian Public Sector Accounting and Tax Information System (SICONFI) platform, developed by the Brazilian National Treasury, provides primary users of general purpose financial reports greater accessibility to budgetary and accounting data. AI is used not only to transform data into an understandable and accessible manner, but also to assure the reliability of the information generated and presented on the SICONFI platform to support user understanding and decision-making needs.

#### **Biography:**

In his role at the Brazilian National Treasury, Alex focuses on developing and aligning Brazilian public sector accounting standards with IPSAS Standards. He has also made significant contributions to sustainability reporting in Brazil's public sector and supports governance and strategic decisions on several public enterprises.

Alex is nationally recognized for his scientific research and other academic contributions to public sector accounting. He currently serves as a member of the IPSASB, nominated by the Federal Accounting Council (CFC).

### **Case Study 2: Slides [here](#)**

#### **Using AI to Support Education and Training on Accrual Accounting in South Africa.**

The University of Pretoria is using AI to steer the future generation of accountants, and support capacity-building on accrual accounting at the grass roots level. The University utilizes bespoke AI-driven simulations to help students test their technical knowledge and build important skills. By leveraging the power of AI, the University can help future accounting professionals build a comprehensive business acumen and equip them with the necessary competencies to tackle real world challenges.

#### **Biography:**

In his role at the University of Pretoria, Andrew leads the business and digital acumen education streams with a focus on financial reporting. He takes a practical approach to prepare students in pursuing their Chartered Accounting qualifications and excelling in the profession through the use of real-time tasks and bespoke AI-driven simulations.

Beyond his academic and consulting work, Andrew also supports standard setting and public accountability through his roles as a member of the IPSASB, and the Chair of the South African Accounting Standards Board. Andrew currently serves as the Chair of the IPSASB Application Group.



**Andrew**

**van der Burgh**

Senior Lecturer and  
Deputy CA Program  
Manager,  
*University of Pretoria*