



**INTERNATIONAL FEDERATION
OF ACCOUNTANTS**

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DATE: 19 SEPTEMBER 2003
MEMO TO: MEMBERS OF THE IFAC PUBLIC SECTOR COMMITTEE
FROM: JERRY GUTU
SUBJECT: **PSC CONSULTATIVE GROUP**

ACTION REQUIRED

The Committee is asked to:

- **note** the agenda for a meeting with the Consultative Group on November 6, 2003 **and prepare to participate**;
- **note** the current status of the appointment process;
- **note** the Consultative Group Membership profile and Operating Procedures; and
- **note** the Consultative Group Members attending the meeting.

AGENDA MATERIAL:

16.2 Agenda for Consultative Group meeting	pages 16.2
16.3 Current status of appointment process	pages 16.3
16.4 Consultative Group Membership profile and operating procedures	pages 16.4 – 16.7
16.5 Consultative Group Members attending	pages 16.8

BACKGROUND

At its July 2003 meeting PSC was advised that the group had been activated and that 49 out of 65 individuals and organizations had confirmed their membership and participation in the Consultative Group.

Consultative Group members from North America and the People's Republic of China participated in a lunch meeting on the second day of the PSC meeting. The Committee advised Staff to finalize the remaining nominations including the additional nominations from FEE and proceed to invite the group, particularly those from Europe, to the next meeting in Berlin.

PSC staff has followed up with all the remaining organizations and individuals.

Attached to this memorandum for your information are the following items:

- 16.2 Agenda for Consultative group meeting;
- 16.3 Current status of appointment process; and
- 16.4 Consultative Group membership profile and operating procedures.
- 16.5 Consultative Group Members attending the Berlin meeting.

PUBLIC SECTOR COMMITTEE CONSULTATIVE GROUP MEETING

BERLIN, THURSDAY, NOVEMBER 6, 2003

SESSION 12:45 – 2:15 PM

PSC, ITS WORK PROGRAM AND ROLE OF THE CONSULTATIVE GROUP

FORMAT Brief Presentation by PSC Chair and
Discussion and Questions from Consultative Group Members
This meeting will take place over lunch to which the Consultative Group Members are invited by PSC Chairman, Mr. Ian Mackintosh.

Presentation by PSC Chairman will cover the following areas:

- Background of PSC, that is, mandate, due process, standards, studies, occasional papers etc issued to date
- PSC's work plan and projects for which specific Consultative Group input may be sought
- Role of Consultative Group.

Discussion will follow the presentation by the chair, with members of the Consultative Group sharing their views on the presentation and their expectations.

The current status of appointment process to the Consultative Group is that 55 nominations have been made so far with 11 outstanding nominations. The total number of the group is 66. The details are shown in the table below:

Table on Nominations to date

Region	Nominations Confirmed	Nominations Outstanding	Remarks
Africa	5	1	Only the African Development Bank nomination is outstanding.
Asia	6	1	ASOSAI has yet to nominate
Europe including Russia	13	0	Three additional nominations were accepted from FEE with the concurrence of the PSC members from Europe
Latin America	3	2	OLACEFS –Auditors & Latin American Assoc of Public Acc Schools are yet to nominate
North America	10	1	AAA is yet to nominate
Australasia/Pacific	8	1	Association of Public Accounts Staff of Australia & New Zealand yet to nominate
Middle East	2	5	ARABOSAI, Bankers Union, Chamber of Commerce, BADEA & ACC & Auditors Assoc yet to nominate
International	8	0	4 committees of IFAC are in this group.
Totals	55	11	The total number is 66 with 55 nominations made so far and 11 outstanding.

CONSULTATIVE GROUP MEMBERSHIP

Region	Auditors Associations	Preparers/ Ministries, of Finance/ Accountants General etc	Academia	Regional Bodies	Independent Standard Setters/ Professional Bodies	Users incl. Lenders, Aid Agencies, Rating Agencies etc	Others eg Consultants, Individuals, Legislature	Organizations currently represented on PSC through members/observers & technical advisors etc	Ex-PSC Members/Observers	Totals
Africa	1. AFROSAI/ SADCOSAI Mr. Rajun Jugurnath	1. ESAAG Mr Bwoch	1. Prof. Ato Ghartey	1.ECSAFA Mr Lebohang Thotanyana	1. ASB OF SA* 2. KPMG Tunisia Mr Rached Fourati	1. AfDB		1. SAICA* 2. IPFA*		6
Asia	1. ASOSAI	1. Government of Hong Kong Treasury* 2. Ministry of Finance of Japan Mr Hirokazu Fujita 3. Ministry of Finance of PRC Dr. Lou Hong	1. Indonesia Prof. Indra Bastian	1. Confederation of Asian & Pacific Accountants Mr Mohd Salleh bin Mahmud	1. India Representative Mrs Soma Roy Burman 2. Mongolia Institute of CPA Prof. Dondog			1. ADB*	Mr. M. Rafi*	7
Europe/ Eastern Europe+	1. National Audit Office of Netherlands Mrs Anneke van Zanen	1. Ministry of Finance of Croatia Mrs Vesna Vasicek 2. UARG Germany Federal Statistical Office Mr Hans Rehm 3. Swedish Financial Management Authority Mr Claes - Goran Gustavsson 4. Ministry of Finance of Malta Mr Pierre Pace	1. Prof. Ricardo Mussari of Siena University of Italy	1. Federation of Experts Comptables Europeens (FEE) Mr Noel Hepworth, FEE Psc Chair 2. European Commission Mr Brian Gray 3. FEE rep. Mr Marinos Athanassiou (Poland) 4. FEE rep. Mr Daniel Faura (Spain) 5. FEE rep. Dr Tuomas Poysti (Finland)	1. French Professional Body of Accountants Mr Michel Prada		1. UNICON - MS OF RUSSIA Mr Alexander Verenkov	1. OEC – Organization of Professional/ Expert Accountants (France)* 2. IDW (Germany)* 3. Royal Nivra (Netherlands)* 4. ICAS/CIPFA*		13
Latin America	1. OLACEFS	1. Ibero - American (Latin American Accountants General) Mrs Mercedes Vega Garcia Coordinator	1. Latin American Association of Public Accounting Fac & Schools	1. Inter American Accounting Association Ms. Edgar Nieto Sanchez	1. Latin American Federation of Internal Auditors Mr Genaro Soriano			1. IADB* 2. Mexican Institute of Certified Public Accountants* 3. Argentina Federation of Professional Accountants*		5
North America	1. CCOLA Mr John Noseworthy	1. GFOA - USA Mr Stephen Gauthier 2. AGA - USA Ms. Sharon 3. NASACT Mr Kinney Poynter	1. AAA		1. FASAB Ms. Wendy Combes 2. CGA Mr David Rattray		1. Dr Bob Freeman 2. Dr Jesse Hughes	1. AICPA* 2. CICA* 3. GASB*	1. Mr. Ken Dye Former PSC Chair 2. Mr. Charles Coe	11

Australasia/ Pacific	1. ACAG Dr Arthur McHugh 2. AARF Mr Richard Mifsud 3. SPASAI Mr Todd Beardsworth	1. NZ Treasury Mr Ken Warren 2. Australian Dept of Finance & Treasury Mr Jim Kerwin 3. NLFMF. Mr. Malcolm Duce 4. HOTARAC Mr Craig Jeffrey		1. AFAANZ Mr Bryan Howieson		1. Association of Public Accounts Committees Staff of Australia & New Zealand		1. AASB* 2. CPAA* Public Sector Centre of Excellence 3. ICAA* 4. ICANZ*		9
Middle East	1. ARABOSAI	1. Union of Arab Bankers	1. Prof. Talal Abu Ghazaleh	1. General Union of Chambers of Commerce, Ind. & Agric of Arab Countries	1. Arab Society of Certified Accountants - Mr Esmat Fahmy Nagy	1. BADEA	1. Union of Arab Accountants & Auditors -			7
Inter- national	1. INTOSAI*	1. NATO Mr James Luedeke 2. IFAC- FMAC Mr Robin Mathieson		1. Institute of Internal Auditors Mr Jiwan Shourie 2. ACCA GLOBAL Mr Andy Wynne	1. IVSC Mr. Mark Gerold 2. IFAC- IAASB Mr James Gunn		1. IFAC- ETHICS Mrs Gill Spaul 2. IFAC- EDUCATION Ms Claire Egan	1. IMF*/WB* 2. OECD * 3. WB*		8
TOTAL	9	18	6	12	10	3	6	0	2	66

***Those identified by an asterisk (*) were proposed for membership to the Consultative Group. However, they currently have access to the PSC through PSC members/observers/technical advisors and therefore have not been included in the consultative group. They are not included in the count. These organizations will be reconsidered for inclusion on the Consultative Group once their members/observers and technical advisors retire from PSC.**

ACCRONYMS

AAA – American Accounting Association
AARF – Australian Accounting Research Foundation
AASB – Australian Accounting Standards Board
ACAG – Australasian Council of Auditors General
ACCA – Association of Chartered Certified Accountants
ADB – Asian Development Bank
AFAANZ – Accounting and Finance Association of Australia and New Zealand
AfDB – African Development Bank
AFROSAI – African Organization of Supreme Audit Institutions
AGA – Association of Government Accountants of USA
AICPA – American Institute of Certified Public Accountants
ARABOSAI – Arab Organization of Supreme Audit Institutions
ASCA – Arab Society of Certified Accountants
ASOSAI – Asian Organization of Supreme Audit Institutions

BADEA – Arab Bank of Economic Development

CAPA – Confederation of Asian Pacific Accountants

PSC November 2003 Berlin Meeting

CCOLA – Canadian Council of Legislative Auditors
CGA – Certified General Accountants Association
CICA – Canadian Institute of Chartered Accountants
CIPFA – Certified Institute of Public Finance and Accountancy
CPAA – Public Sector Centre of Excellence

ECSAFA – Eastern, Central and Southern African Federation of Accountants
ESAAG – East and Southern Association of Accountants General

FASAB – Financial Accounting Standards Advisory Board
FEE – Federation des Experts Comptables Europeens
FMAC – Financial and Management Accounting Committee (IFAC)

GASB – Governmental Accounting Standards Board, United States
GFOA – Governmental Finance Officers Association

HOTARAC – Heads of Treasuries of Australia

IAASB – International Auditing and Assurance Standards Board (IFAC)
IADB – Inter-American Development Bank
IBEROAMERICAN – Latin American Association of Accountants General
ICAA – Institute of Chartered Accountants in Australia
ICANZ – Institute of Chartered Accountants of New Zealand
ICAS - Institute of Chartered Accountants of Scotland
IDW – Institute of Certified Public Accountants (Germany)
IFAC – International Federation of Accountants
IIA – Institute of Internal Auditors
IMF – International Monetary Fund
INTOSAI – International Organization of Supreme Audit Institutions
IPFA – Institute of Public Finance and Auditing
IVSC – International Valuation Standards Committee

NASACT - National Association of State Auditors, Controllers and Treasurers, United States
NATO – North Atlantic Treaty Organization
NIVRA – Royal Netherlands Institute of Registered Accountants
NLFMF – National Local Government Financial Management Forum (Australia)

OEC – Organization of Expert/Professional Accountants (France – Ordre des Experts Comptables)
OECD – Organization for Economic Cooperation and Development
OLACEFS – Organization of Latin American and Caribbean Supreme Audit Institutions

PRC – People’s Republic of China

SAICA – South African Institute of Chartered Accountants
SPASAI – South Pacific Association of Supreme Audit Institutions

UARG – Sub-committee of the conference of the Ministers of the interior of 16 federal states in Germany

WB – World Bank

CONSULTATIVE GROUP OPERATING CRITERIA

Operating Procedures

Meeting details

The Consultative Group is an electronic forum for interested parties to give their views and opinions on public sector *financial reporting* developments and issues. The need for meetings will be assessed as interest develops with members of the Group determining whether formal meetings are required. When a meeting is determined necessary such meeting will be held in public and may be followed by, or include, a regional seminar. Members of the public who wish to observe the Consultative Group meeting should register prior to the meeting and will be provided with Agenda papers relevant to the sessions for which they register. Public seats will be limited on a first come first serve basis as capacity permits.

Role

The Consultative Group is not a voting group, but provides a means by which the PSC can consult with and seek advice as necessary from a broad constituent group. The Group will operate as a proactive body, which is used to get feedback from various constituencies and act to communicate and promote IPSASs and the work of PSC.

Meeting agenda and minutes

PSC agenda papers and meeting minutes will be made available electronically to all Consultative Group members through the PSC portion of the IFAC web site.

Confidentiality requirements

Meeting agenda material and other non-public draft material made available to Consultative Group members may be marked “confidential” in certain circumstances. Consultative group members are responsible to maintain the confidentiality of such material. The confidential materials will not be provided to members of the public Gallery.

Staff Support

The PSC Secretariat will provide administrative support to the Consultative Group.

Relationship with PSC Steering Committees

The Consultative Group will be kept informed of PSC Steering Committees’ activities through access to minutes and meeting agenda materials. The PSC may from time to time invite certain Consultative Group members to join a PSC Steering Committee.

Chairmanship

The Consultative Group will be chaired by the chairman of PSC.

Size

As the Consultative Group will start off as electronic forum flexibility in the size of the membership will be maintained.

Review

The PSC will regularly review the membership, terms of reference and operating procedures of the Consultative Group and amend procedures as necessary.

CONSULTATIVE GROUP MEMBERS ATTENDING BERLIN MEETING

1. Mr Brian Gray, Accounting Officer and Deputy Director General of Budget Directorate of European Commission
2. Professor Ricardo Mussari of Siena University of Italy
3. Mr Daniel Faura, Consultant, FEE representative, Spain
4. Dr Tuomas Poysti, FEE representative, Finland
5. Mr Andy Wynne, Head of Technical Issues, ACCA Global, London