

IPSASB REPRESENTATION LIAISON ACTIVITIES: OCTOBER–DECEMBER 2016

Region	Meeting date(s)	City, Country	Organization	IPSASB attendees	Event details
AFRICA & THE MIDDLE-EAST 	October 11	Johannesburg, South Africa	ASB ⁱ Public Sector Accounting Forum meeting	J. Poggiolini	Update on September 2016 IPSASB meeting.
	October 19	Johannesburg, South Africa	ASB roundtable discussion	J. Poggiolini, L. Bodewig	Discussion on Public Sector Financial Instruments.
	December 1	Johannesburg, South Africa	SA Accounting Standards Board	I. Carruthers	Attendance at Board meeting.
	December 2	Johannesburg, South Africa	SA Accounting Standards Board	I. Carruthers	Speaking at Business Breakfast on Financial Reporting 2020.
ASIA 	October 13	Shenzhen, China	Red Cross Society of China	H. Yang	Presentation to representatives on accrual-based accounting reform and introduction of IPSASs and overview of current IPSASB projects.
	October 17	Tokyo, Japan	Board of Audit of Japan	K. Izawa, T. Fukiya	Report on IPSASB's activities.
	October 24	Beijing, China	Ministry of Finance (MOF), China	J. Zhang	Discussion with experts on the IPSASB's leases project.

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	October 30-31	Yantai, China	MOF, China	J. Zhang, H. Yang	Lecture to trainees from public sector entities on the new accrual-based government accounting standards including the introduction of IPSASB standards.
	October 31	Bali, Indonesia	SEACEN ⁱⁱ and the Central Bank of Indonesia	R. Smith	International Seminar on Central Bank Finance and Accounting. IPSASB Staff presentation on IPSASB CP, Public Sector Specific Financial Instruments.
	November 1-4	Colombo, Sri Lanka	SAFA ⁱⁱⁱ / WB / Institute of Chartered Accountants of Sri Lanka	I. Carruthers	Presentation at conference 'Enhancing Public Financial reporting to promote Growth in SAR'.
	November 8	Tokyo, Japan	JICPA ^{iv}	K. Izawa, T. Fukiya	Report on IPSASB's activities.
	November 12-13	Nanning, China	Department of Finance of GuangXi Zhuang Autonomous Region	J. Zhang, H. Yang	Presentation on accrual-based accounting reform for local government including the introduction of IPSASs.
	November 22	Tokyo, Japan	Bank of Japan	K. Izawa, T. Fukiya	Discussions regarding Public Sector Specific Financial Instruments.

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	November 26	Xiamen, China	ASC ^v	J. Zhang	Presentation to representatives from public sector entities on accrual-based accounting reform and IPSASB's standards.
	November 28	Tokyo, Japan	Ministry of Finance	K. Izawa, T. Fukiya	Interview with regard to Public Sector Specific Financial Instruments.
AUSTRALIA AND OCEANIA 	October 28	Tasmania, Australia	FRAC ^{vi} of the ACAG ^{vii}	M. Blake	Participation at meeting.
	November 3	Wellington, New Zealand	NZ ASB ^{viii}	A. Ryan	Report on the September 2016 IPSASB meeting.
	November 10	Canberra, Australia	ACAG	M. Blake (by telephone)	Participation at meeting with Kris Peach, chair of the Australian Accounting Standards Board.
	November 24	Wellington, New Zealand	ACCA - Global Virtual Conference - 24 Nov 2016	A. Ryan	Pre-recorded video presentation - update on IPSASs – IPSASB's strategy, current work program, recent developments and future plans.

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<p>EUROPE</p> 	October 5	Luxembourg, Luxembourg	Eurostat	I. Carruthers	Attended EPSAS ^{ix} Cell meeting.
	October 6	Luxembourg, Luxembourg	Eurostat	I. Carruthers	Attended EPSAS Cell meeting on governance.
	October 31- November 1	London, United Kingdom	IFRS Foundation	J. Stanford	Attendance at IFRS Advisory Council; Presented at Breakfast Meeting on Public Sector Combinations and Not-for Profit Reporting.
	November 3	Berne, Switzerland	SRS-CSPCP ^x	M. Wermuth	Hearing on CP Public Sector Specific Financial Instruments.
	November 3	Vienna, Austria	University of Business Administration Vienna	B. Schatz	Lecture on IPSAS for Accounting and Auditing Students in Master Program.
	November 7	London, United Kingdom	IASB ^{xi}	I. Carruthers, J. Poggiolini, J. Stanford	Attendance at biannual liaison meeting.
	November 19	Rome, Italy	Ministry of Economy and Finance	I. Carruthers	Speaker at conference.
	November 22-23	Rome, Italy	Eurostat	I. Carruthers	Presented at EPSAS Working Group meeting.

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	On going	Vienna, Austria	Ministry of Finance Court of Auditors	B. Schatz	Discussion with the Ministry of Finance and the Austrian Court of Auditors on IPSAS on an informal basis.
LATIN AMERICA & THE CARIBBEAN 	October 4-5	Brasilia, Brazil	CFC ^{xii}	L. Nascimento	Meeting of the Brazilian Public Sector Accounting Standards Advisory Board.
	October 5-7	Brasilia, Brazil	CFC/National Treasury	L. Nascimento, A. Moura	Brazilian Seminar of Public Sector Accounting and Cost Accounting – Presented the Brazilian experience of the convergence process to IPSAS.
	October 19	Brasilia, Brazil	National Treasury	L. Nascimento	Meeting with Government of France representatives regarding to exchange experiences related to cost accounting and accrual accounting.
	October 19	Brasilia, Brazil	National Treasury/UnB ^{xiii}	L. Nascimento	Seminar on Citizenship and accountability mechanisms: Public Governance, Cost Accounting and Social Control – Presented about IPSAS implementation, consolidation of public sector accounts and data transmission based on XBRL taxonomy.

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	October 26-28	Arequipa, Perú	Institute of Chartered Accountants of Arequipa-Peru	A. Méndez	I International Congress of Accounting "Accounting Profession and Society: Addressing Gaps of the 21st Century.
	October 27	Brasilia, Brazil	National Treasury/EY	L. Nascimento, A. Moura	Conference Call about diagnosis of IPSAS implementation on federal and subnational level.
	November 3	Brasilia, Brazil	National Treasury/TCU ^{xiv}	L. Nascimento	Meeting with TCU regarding the financial auditing of public sector accounting based on IPSAS.
	November 4	Brasilia, Brazil	National Treasury	L. Nascimento	Presentation about the Project "Estrutura Conceitual" (IPSASB Conceptual Framework) to the National Treasury Team.
	November 9-11	Brasilia, Brazil	National Treasury	L. Nascimento	Meeting of the Public Sector Accounting Technical Group of the Brazilian Federation.
	November 16-17	Brasilia, Brazil	IFAC Council	I. Carruthers, L. Nascimento	Attendance at IFAC Council.
	November 18	Brasilia, Brazil	IFAC Board	I. Carruthers, L. Nascimento	Attendance at IFAC Board meeting.

IPSASB Representation Liaison Activities: October–December 2016
 IPSASB Meeting (December 2016)

Region	Meeting date(s)	City, Country	Organization	IPSASB attendees	Event details
	November 23	Grand Cayman, Cayman Islands	Office of the Auditor General /Cayman Islands Institute of Professional Accountants	P. Mason	Presentation at Public Sector Professional Development Week – Update of IPSASs.
	November 24	Curitiba, Brazil	Workshop at the Legislative Assembly of Paraná	A. Moura	Attendance at workshop about IPSAS 32.
	November 30-December 1	Brasilia, Brazil	CFC	L. Nascimento	Meeting of the Brazilian Public Sector Accounting Standards Advisory Board.
NORTH AMERICA 	October 12	Montreal, Canada	United Nations System Task Force on Accounting Standards	J. Stanford	Presentation on Revenue and Non-Exchange Expenses to Annual Meeting.
	October 13	Toronto, Canada	McConnell Foundation	J. Stanford, P. Mason	Meeting on Accounting for Early Intervention Expenditure.
	October 19-20	Washington, USA	FASAB ^{xv}	G. Jensen	Presentation to FASAB on RPG 3, <i>Reporting Information on Service Performance</i> , board meeting.
	October 18	New York, USA	IFAC	I. Carruthers	Presentation to Forum of Firms.

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	October 20	Toronto, Canada	AcSOC ^{xvi}	I. Carruthers, R. Monette, J. Stanford	Presentation by IPSASB Chair to discuss IPSASB and International adoption.
	October 24	Toronto, Canada	PSAB ^{xvii}	J. Stanford	Meeting with PSASB Director to discuss staff interaction.
	October 26	Toronto, Canada	Ryerson University School of Accounting and Finance	P. Mason, D. Chung	Research Seminar: Private-Public Partnerships (P3): Benefits, challenges and progress in accountability.
	November 18	Toronto, Canada	PSAB Discussion Group	J. Stanford	Observer of session on Accounting for Early Intervention Expenditure.
	December 15	Toronto, Canada	PSAB	R. Monette	Discussion of PSAB Strategic Plan and IPSAS adoption.

ⁱ ASB is the Accounting Standards Board of South Africa

ⁱⁱ South East Asian Central Banks Research and Training Centre

ⁱⁱⁱ SAFA is the South Asian Federation of Accountants

^{iv} JICPA is The Japanese Institute of Certified Public Accountants

^v ASC is the Accounting Society of China

^{vi} FRAC is the Financial Reporting and Auditing Committee

^{vii} ACAG is the Australasian Council of Auditors-General

^{viii} NZ ASB is the New Zealand Accounting Standards Board

^{ix} European Public Sector Accounting Standards

^x SRS-CSPCP is the Swiss National Public Sector Accounting Standard Setter

- ^{xi} IASB is the International Accounting Standards Board
- ^{xii} CFC is the Conselho Federal de Contabilidade
- ^{xiii} UnB is the Universidade de Brasília
- ^{xiv} TCU is the Brazilian Federal Court of Accounts
- ^{xv} FASAB is the Federal Accounting Standards Advisory Board
- ^{xvi} AcSOC is the Accounting Standards Oversight Council
- ^{xvii} PSAB is the Public Sector Accounting Board (Canada)