

## IPSASB REPRESENTATION LIAISON ACTIVITIES: JANUARY–MARCH 2024

Region	Meeting Date(s)	City, Country	Organization	IPSASB Attendees	Event Details	Key Message/Issues Identified for Feedback to IPSASB	*Strategic Themes
AFRICA AND THE MIDDLE EAST	January 2	Riyadh, Saudi Arabia	Ministry of Finance, Kingdom of Saudi Arabia	A. Al-Mehthil	Attendance at Transformation Leaders in the Public Sector awards.	Awards for government entities that are in line with transformation plans.	A, D
	January 8	Riyadh, Saudi Arabia	Ministry of Finance, Kingdom of Saudi Arabia	A. Al-Mehthil	Participation at workshop on Public Sector Accounting Standard 47, Revenue.	Options and implementation issues IPSAS 47 standards.	A
	January 9	Lagos, Nigeria	Redeemed Christian Church of God	I. Anyahara	Attendance at the 2024 annual Accountants Conference.	Growth and Development of Not-for-Profit Organization through Sustainability Goals.	C
	January 10	Riyadh, Saudi Arabia	Ministry of Finance, Kingdom of Saudi Arabia	A. Al-Mehthil	Attendance at the Public Sector Accounting Standards Committee.	Approve the committee work program which is related/ based on IPSASB Work Program. Held discussions related to Accrual conversion and approved the adaption of IPSAS 47, and IPSAS 48.	A
	January 14	Riyadh, Saudi Arabia	Ministry of Finance, Kingdom of Saudi Arabia	A. Al-Mehthil	Participation in workshop on the Public Sector.	Discuss environmental, social and governance practices and with reference to existing work on the sustainable finance framework.	D, E
	January 18	Abuja, Nigeria	Federal Ministry of Aviation	I. Anyahara	Participation in Public Sector training.	IPSAS Adoption – The Narrative and Executive Committee Roles.	A-E

IPSASB Representation Liaison Activities  
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	January 22–23	Nairobi, Kenya	PAFA <sup>i</sup>	I. Carruthers, Y. Traore, J. Wala, I. Anyahara, R. Smith, C. Braxton	Participation at Creating Value for Citizens of African event.	IPSASB Chair presented as part of two panels: 1. Good Governance, Transparency and Accountability in the Public Sector. 2. Sustainability Reporting and Assurance.	D, E
	January 23–25	Dubai, UAE	Financial Audit Authority	A. van der Burgh	Participation in IPSAS update training.	Training on various IPSAS and IPSASB strategy/work program.	C-E
	January 24	Nairobi, Kenya	PAFA	I. Carruthers, Y. Traore, J. Wala, I. Anyahara, R. Smith, C. Braxton	Participation at The Africa We Want – Enhancing Trust in Governments.	IPSASB Chair presented as part of a panels on Good Governance, Transparency and Accountability in the Public Sector – Initiatives, Tools and Practical Examples.	D, E
	January 25	Nairobi, Kenya	PAFA	I. Carruthers, Y. Traore, I. Anyahara, R. Smith, C. Braxton	Participation at IPSASB Regional Roundtable.	Raise awareness and seek feedback on the IPSASB 2024-2028 Strategy and Work Program Consultation.	D, E
	January 29-30	Oman	Oman Association for Accountants and Auditors / ACCA <sup>ii</sup> / IFAC <sup>iii</sup>	A. Al-Mehthil	Attendance at Oman International Conference on Accounting and Auditing.	Professional accountants at the heart of sustainable organization.	D, E
	January 29	Johannesburg, South Africa	South African Institute of Chartered Accountants	A. van der Burgh, E. van der Westhuizen, R. Smith, C. Baxton	Participation in IPSASB Strategy consultation.	IPSASB strategy and work program consultation discussions.	A-E

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	February 1	Lagos, Nigeria	Financial Reporting Council of Nigeria and NGX Regulations Ltd.	I. Anyahara	Presenter on paper to stakeholders.	Presentation of Proposed Adoption Roadmap.	C
	February 6	Riyadh, Saudi Arabia	Ministry of Finance, Kingdom of Saudi Arabia	A. Al-Mehthil	Attendance at workshop on Public Sector Accounting Standard 47, Revenue.	Options and implementation issues IPSAS 47 standards.	A
	February 6	Johannesburg, South Africa (virtual)	ASB <sup>iv</sup>	E. van der Westhuizen	Participation in Public Sector Accounting Forum.	Feedback from the December 2023 IPSASB meeting.	A-E
	February 6	Lagos, Nigeria (virtual)	Financial Reporting Council of Nigeria	I. Anyahara, I. Carruthers	Speaker in webinar on IPSASB Strategy 2024-2028.	Raise awareness and seek feedback on the IPSASB 2024-2028 Strategy and Work Program Consultation.	A-E
	February 9	Johannesburg, South Africa (virtual)	ASB	E. van der Westhuizen	Attendance at GRAP <sup>v</sup> Update for public entities.	Update on IPSASB activities.	A-E
	February 15	Kenya	PSASB <sup>vi</sup>	G. Muchai	Participation at meeting.	Update from the IPSASB December meeting outcomes.	A-E
	February 21	Algiers, Algeria	PAFA and the Federation International Des Experts Comptables	F. Colignon, H. A. Metzger, Y. Traore, D. Warren	Participation at IPSASB Regional Roundtable.	Raise awareness and seek feedback on the IPSASB 2024-2028 Strategy and Work Program Consultation.	D, E
	February 22	Johannesburg, South Africa (virtual)	ASB	A. van der Burgh, E. van der Westhuizen	Attendance at Technical Committee meeting.	IPSASB December meeting feedback and update.	A-E

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	February 28	Cairo, Egypt (virtual)	World Bank, Swiss State Secretariat for Economic Affairs, Egypt Ministry of Finance	R. Smith	Attendance at conference on Public Financial Management Program in MENA <sup>vii</sup> .	Sustainability Reporting, Assurance, and Accountability of Climate Action – IPSASB Sustainability Update.	C
	March 15	South Africa (virtual)	Southern African Institute of Government Auditors	I. Carruthers	Presentation at Auditing and Public Finance Indaba.	IPSASB strategy in promoting transparency, and accountability within governments. and sustainable financial management in the public sector.	A-E
	March 28	Johannesburg, South Africa (virtual)	ASB	A. van der Burgh, E. van der Westhuizen	Participation at board meeting.	IPSASB December meeting feedback and update.	A-E
<b>ASIA</b>	January 5	Putrajaya, Malaysia	Central Operation and Agency Services Division and Accrual Accounting Implementation Team	N. Ahmad	Meeting to discuss the topic of consolidation.	To discuss consolidation for statutory bodies and GLC.	C, D
	January 10	Philippines (virtual)	DAP <sup>viii</sup>	L. Chatto	Meeting with Middle Managers Class Batch 32 of the Public Finance and Budgeting Module of the DAP's Public Management Development Program.	Debriefing Session on the conduct of MMC Batch 32, including the topics 'Principles on Government Accounting' and "Understanding Financial Accounts in the Government" (including IPSAS and IFRS as financial reporting frameworks in the Philippine Government)	D, E

IPSASB Representation Liaison Activities  
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	January 25	Virtual	IASB <sup>ix</sup> – ISSB <sup>x</sup>	N. Ahmad	Meeting on agenda priorities.	<p>To discuss feedback on the ISSB’s Request for Information <i>Consultation on Agenda Priorities</i>. Specifically, the boards discussed feedback on a potential project on integration in reporting and feedback on connectivity. The ISSB’s Request for Information included questions on:</p> <ul style="list-style-type: none"> <li>• The priority of a potential project on integration in reporting relative to the other three proposed sustainability-related projects that could be added to the ISSB’s work plan;</li> <li>• Whether that project, if considered a priority, should be undertaken as a formal joint project with the IASB or as an ISSB-led project (which could still draw on input from the IASB); and whether that project, if pursued, should build on the concepts from the IASB’s Exposure Draft <i>Management Commentary</i>, the Integrated Reporting Framework and other sources.</li> </ul>	C

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	February 8	Philippines (virtual)	DAP	L. Chatto	Meeting with Middle Managers Class Batch 33 of the Public Finance and Budgeting Module of the DAP's Public Management Development Program.	Meeting on the conduct of Public Finance and Budgeting Module for MMC Batch 33, which include topics on "Principles on Government Accounting" and "Understanding Financial Accounts in the Government" (the topics cover IPSAS and IFRS as financial reporting frameworks in the Philippine Government)	D, E
	February 28	Philippines (virtual)	COA <sup>xi</sup>	L. Chatto	Discussions on capacity building of COA personnel on IPSAS.	Discussion on the capacity building of COA personnel on IPSAS update.	D, E
	March 1	Japan (virtual)	MOF, Ministry of Internal Affairs, Board of Audit Japan	M. Kobayashi, T. Fukiya, H. Takahashi	Meeting to give updates of IPSASB activities.	<ul style="list-style-type: none"> <li>What is the public sector specific issues regarding Sustainability project?</li> <li>Mining Scheme of Japanese Gov is different from ED 86 premise.</li> </ul>	D, E
	March 4	Philippines	COA	L. Chatto	Discussions on capacity building of COA personnel on IPSAS.	Discussion on capacity building of COA personnel and IPSAS update.	D, E
	March 12	Sihanoukville, Cambodia (virtual)	World Bank, PEMNA <sup>xii</sup>	I. Carruthers	Accrual Accounting for enhanced accountability and better decision making in the management of government resources.	Benefits of implementing accrual accounting.	D, E

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	March 19	Putrajaya, Malaysia	Accrual Accounting Steering Committee	N. Ahmad	Attendance Accrual Accounting Steering Committee Meeting.	To discuss public sector accrual accounting implementation.	A
<b>AUSTRALIA AND OCEANIA</b>	February 14	Wellington New Zealand (virtual)	NZ ASB <sup>xiii</sup>	I. Carruthers, A. Ryan, A. Heffernan	Meeting on IPSASB's annual activities.	Progress during 2023, current position and future plans.	A, B
<b>EUROPE</b>	January 18	Switzerland	Canton of Zurich & arf Gesellschaft für Organisationsentwicklung GmbH (advisor for PFM)	C. Beier, M. Esser - Müllenbach, M. Wermuth, T. Klare	Roundtable with CFO of States of Bavaria, Nordrhein-Westfalen, Baden-Württemberg, representatives of German, Swiss and Austrian Federal Finance Ministry, European Commission e.c.	General overview about main topics in last Board Meetings (December), Update of EPSAS development; Specific exchange and discussions about sustainability reporting and IPSAS 44.	D
	January 19	Bonn and Berlin, Germany (virtual)	IDW <sup>xiv</sup>	M. Esser - Müllenbach, T. Klare	Participation at meeting of Technical Committee for Public Enterprises and Administrations, Working Group EPSAS/IPSAS.	Call for and organization of comments on the IPSASB Strategy and Work Program 2024-2028 consultation.	A

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	February 6	United Kingdom	Westminster Insight	H. Diederichs	Presentation at ESG event on latest climate reporting initiatives in the public sector, covering both IPSASB from an international perspective and HM Treasury from a UK perspective.	The presentation set out the context of climate reporting for the public sector, in particular the importance of policy and regulatory impacts on the economy and society.	A
	February 21	Bern, Switzerland	SRS-CSPCP <sup>xv</sup>	C. Beier, M. Wermuth	Meeting with Board.	Several issues concerning the harmonization of the accounting framework between central government and state/municipal level. Alignment with statistical requirements.	D
	March 6	Paris, France	PIC <sup>xvi</sup>	A. Resmouki, (IFAC President) L. White, (IFAC CEO) I. Carruthers, F. Colignon, R. Smith	Attendance at PIC Annual Meeting.	Review of IPSASB and IPSASB CAG 2023 activities. IFAC update related to the IFAC Nominating Committee activities supporting IPSASB nominations.	A-E
	March 6	London, UK	FAAC <sup>xvii</sup> -IPSAS Sub committee	I. Anyahara	Presentation at workshop.	IPSASB 2024-2028 Strategy and Work Program Consultation and Implementation Challenges.	A-E
	March 7–8	Paris, France	OECD <sup>xviii</sup>	A. Resmouki, (IFAC President) L. White, (IFAC CEO) I. Carruthers, F. Colignon, R. Smith	Working Party on Financial Management and Reporting.	Presentation on IPSASB and IPSASB CAG 2023 activities.	A-E

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	March	Switzerland	EFV <sup>xix</sup> , FDK (Conference of cantonal minister of finance)	C. Beier, M. Wermuth	Preparation of IPSAS-Newsletter for Switzerland.	Summary of IPSASB meeting in March.	D
<b>LATIN AMERICA AND THE CARIBBEAN</b>	January	São Paulo, Brazil (hybrid)	University of São Paulo	P. Varela	Discipline “Research Seminar on IPSAS”	The discipline aims to promote research on IPSAS.	D
	March 4-5	Brasília, Brazil (virtual)	CFC <sup>xx</sup>	P. Varela	Participation as an Advisory Board Member at meeting of the Permanent Committee for Public Sector Accounting Standards.	The committee is responsible for issuing the Brazilian Public Sector Accounting Standards.	A
<b>NORTH AMERICA</b>	January 15	Victoria, B.C.	Canadian Comptrollers Conference	R. Pichard, R. Smith	Attendance at annual western conference.	Two presentations on 1) IPSASB work program update, 2) IPSASB public sector sustainability reporting activities update.	D
	February 15	Virtual	LumiQ podcast company	R. Pichard	Recorded a 1-hour podcast that will reach 60,000 registered LumiQ podcast members in Canada and US.	Sustainability reporting including 1) IPSASB standard setting update and 2) practical implications.	D
	February 20	New York, USA (hybrid)	IPSASB	I. Carruthers, R. Smith, C. Chan	Participation in workshop with UN, ISSB and GRI <sup>xxi</sup>	Metrics for climate-related sustainability reporting.	C

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	February 20	New York, USA	IFRS <sup>xxii</sup> Foundation	I. Carruthers, C. Chan	Panelist at IFRS Sustainability Symposium.	IPSASB Chair updated on the Board's work on Sustainability Reporting Standards as part of the sustainability reporting ecosystem.	C
	February 26	Washington, D.C., USA (virtual)	World Bank	R. Smith	Panelist to launch webinar for World Bank report on Use of Accrual Accounting for Fiscal Management.	Integral role of IPSAS in high quality information for fiscal management.	E

**\*IPSASB Strategic Themes**

Theme A	Setting standards on public sector specific issues
Theme B	Maintaining IFRS alignment
Theme C	Developing guidance to meet user' broader financial reporting needs
Theme D	Promoting IPSAS adoption and implementation
Theme E	Advocating the benefits of accrual in strengthening PFM

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

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

<sup>iii</sup>IFAC is the International Federation of Accountants

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

<sup>v</sup>GRAP is Generally Recognized Accounting Practices

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

<sup>vii</sup>MENA is the Middle East and North Africa

<sup>viii</sup>DAP is the Development Academy of the Philippines

<sup>ix</sup>IASB is the International Accounting Standards Board

<sup>x</sup>ISSB is the International Sustainability Standards Board

<sup>xi</sup>COA is the Commission on Audit

<sup>xii</sup>PEMNA is the Public Expenditure Management Network in Asia

<sup>xiii</sup>NZ ASB is the New Zealand Accounting Standards Board

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

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

<sup>xvi</sup> PIC is the Public Interest Committee

<sup>xvii</sup> FAAC is the Federation Account Allocation Committee

<sup>xviii</sup> OECD is the Organisation for Economic Co-operation and Development

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

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

<sup>xxi</sup> GRI is the Global Reporting Initiative

<sup>xxii</sup> IFRS is the International Financial Reporting Standards