UNCTAD-Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting

Workshop on the practical implementation of International Public Sector Accounting Standards

Tuesday, 3 November 2015
Room XVIII, Palais des Nations, Geneva
Afternoon Session

Country-level practical implementation experiences

Presented by

Angela Eck
Solution Manager
Industry Business Solutions, Public Sector

This material has been reproduced in the language and form as it was provided. The views expressed are those of the author and do not necessarily reflect the views of UNCTAD.
International Public Sector Accounting Standards – IT System related Adoption Aspects

Angela Eck
November 03, 2015
SAP for Public Sector

- Grants Management
  - Donor Accounting
- Human Resources
  - Benefits
  - Travel
  - Payroll
- Business Intelligence and Reporting
- Financial Accounting
  - G/L, AP, AR
  - Fixed Assets
- Procurement
- Logistics
- Funds Management
  - Budget
  - Cash Accounting
- IPSAS
Adoption of IPSAS
Major areas of impact

1. Application of accruals
2. Fixed assets
3. Disclosure requirements
IPSAS adoption
Process

Analysis of business processes and accounting regulations

Mapping to IPSAS requirements

Development of IPSAS compliant CoA and accounting rules

Proof of Concept of IPSAS compliant solution

IPSAS Certification

Business Consultants
Internal and External Audit
Accountants
SAP Software Consultants

External Auditors
Accountants
Business Consultants
SAP Software Consultants

Business Consultants
External / Internal Auditors
Accountants
SAP Software Consultants

Audit
Accountants
Business Consultants
SAP Software Consultants

External Audit
Internal Audit
Customer
IPSAS
Implementation scenarios

**Migration**
- Change of existing Accounting Processes
- Introduction of new Accounting Processes
- Change of existing MD structures
- Introduction of new Account Assignments
- Enrichment of existing Accounting Information
  - “data cleansing”: e.g. open items
- Interfaces
- Etc.

**Re-Implementation**
- Re-Design of Accounting Processes according to IPSAS
- Data cleansing
- Cut-over reports
- Mapping old to new structures MD Interfaces
- Etc.

Change management / business process re-engineering
Thank You!

Contact information:

Angela Eck
Solution Manager Public Accounting
SAP AG, Walldorf