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
Morning Session

Current status of standard-setting of International Public Sector Accounting Standards (IPSAS) and priority areas for further development

Presented by

Giles Orr
Director of Development
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International Public Sector Accounting Standards
Meeting education, training and other capacity-building needs

Giles Orr
Director, CIPFA
Who is CIPFA?

Ian Carnuthers Named Chair of the International Public Sector Accounting Standards Board

Ian Carnuthers has been appointed chair of the International Public Sector Accounting Standards Board® (IPSASB®) for a three-year term commencing January 1, 2016.

As chair Mr. Carnuthers will lead the board in its efforts to establish high-quality accounting standards for use by public sector entities, promote the adoption of and international convergence to the IPSAS™ pronouncements, and issue guidance on topics in public sector financial reporting.

“I am honored to have been chosen to lead the IPSASB through the next exciting and crucial phase of its work,” Mr. Carnuthers said. “The recently completed Conceptual Framework will enable us to address some of the most fundamental reporting issues facing the public sector today. We will also build on the heightened credibility from our enhanced governance arrangements and the existing IPSAS adoption guidelines to play a critical role in strengthening global public financial management—which, in turn, will improve public sector decision-making and make governments more accountable to their constituents.”

Giles Orr – www.cipfa.org – giles.orr@cipfa.org – UNCTAD November 2015
Education or Training

- Education
  - Knowledge acquisition
- Training
  - Practical Application
- Learning
  - Skills development
  - Experience
  - Competency & ‘mastery’
Capacity Development

The process through which individuals, organisations, and societies obtain, strengthen, and maintain the capabilities to set and achieve their own development objectives over time...

UNDP
Capacity & competency required at all levels
Make or Buy?

- Initiation
  - Unknown unknowns
- Tough Technical Issues
  - Experience from elsewhere
- Developing capacity & capability
  - Doesn’t currently exist
- Policies, processes, systems, organisations
- Updates, changes, resilience

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All training is not equal
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