

**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
Chartered Institute of Public Finance and Accountancy

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International Public Sector Accounting Standards

\Meeting education, training and
other capacity-building needs

Giles Orr

Director, CIPFA



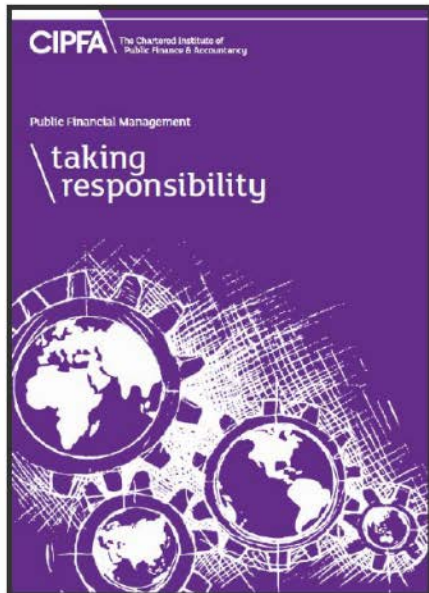
CIPFA

The Chartered Institute of
Public Finance & Accountancy

Who is CIPFA?



CIPFA COUNTER
FRAUD CENTRE

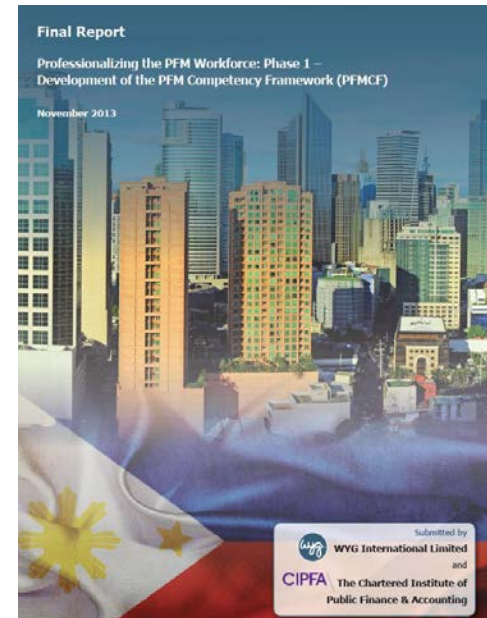


Ian Carruthers Named Chair of the International Public Sector Accounting Standards Board

Ian Carruthers has been appointed chair of the International Public Sector Accounting Standards Board⁹ (IPSASB⁹) for a three-year term commencing January 1, 2016.

As chair Mr. Carruthers 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 IPSASTM 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. Carruthers 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 grounds well 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."





UN
DP
SERVICES CENTRE



Education or Training

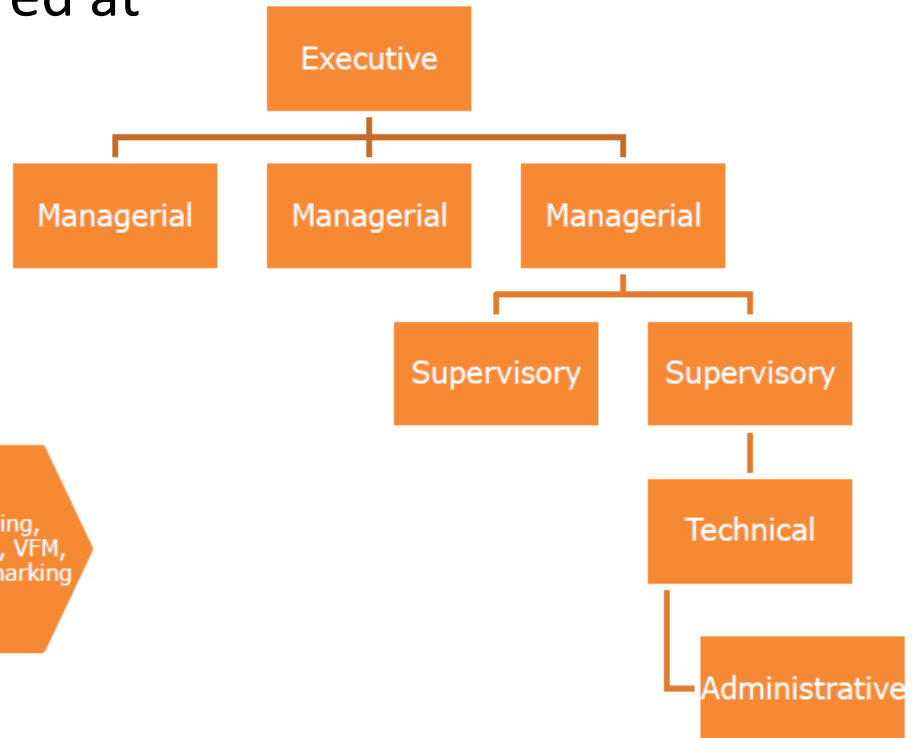
- Education
 - Knowledge acquisition
- Training
 - Practical Application
- Learning
 - Skills development
 - Experience
 - Competency & 'mastery'



Capacity Development

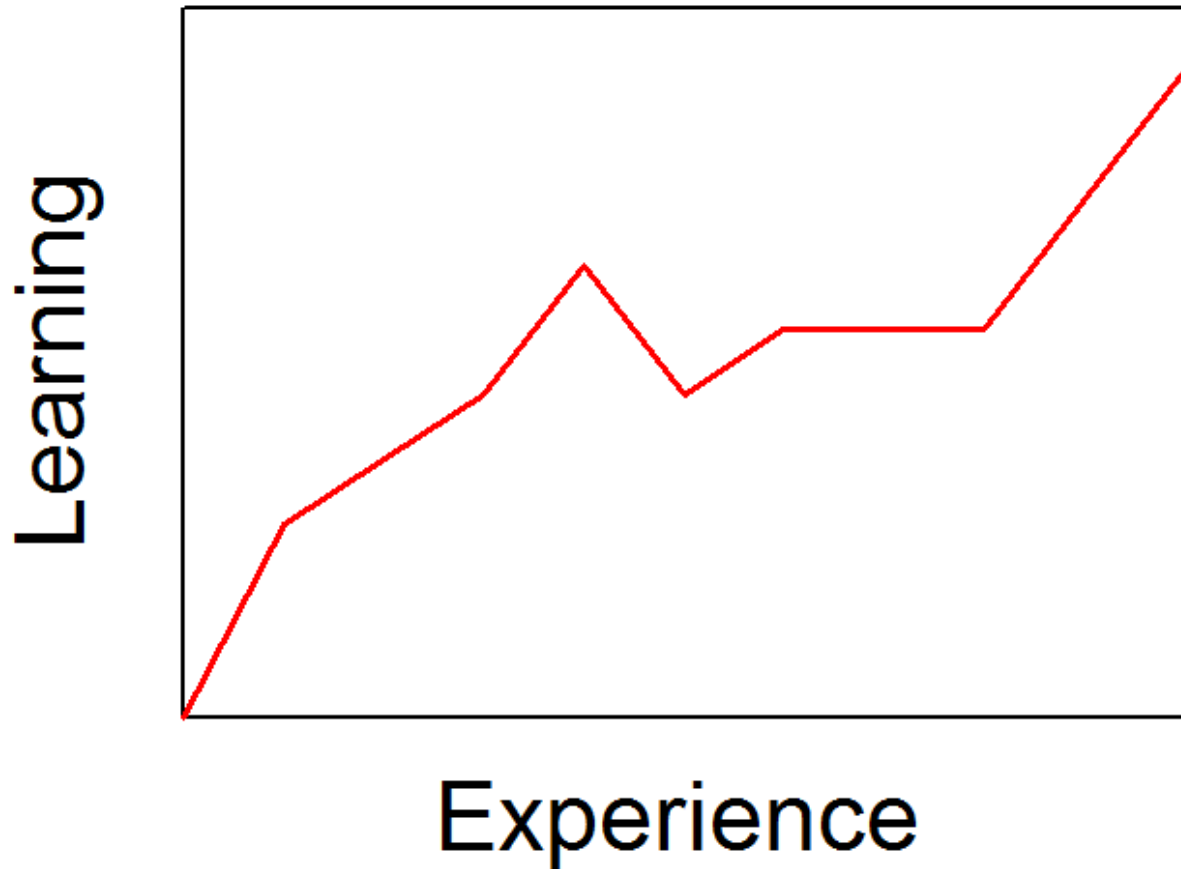


Capacity & competency required at all levels

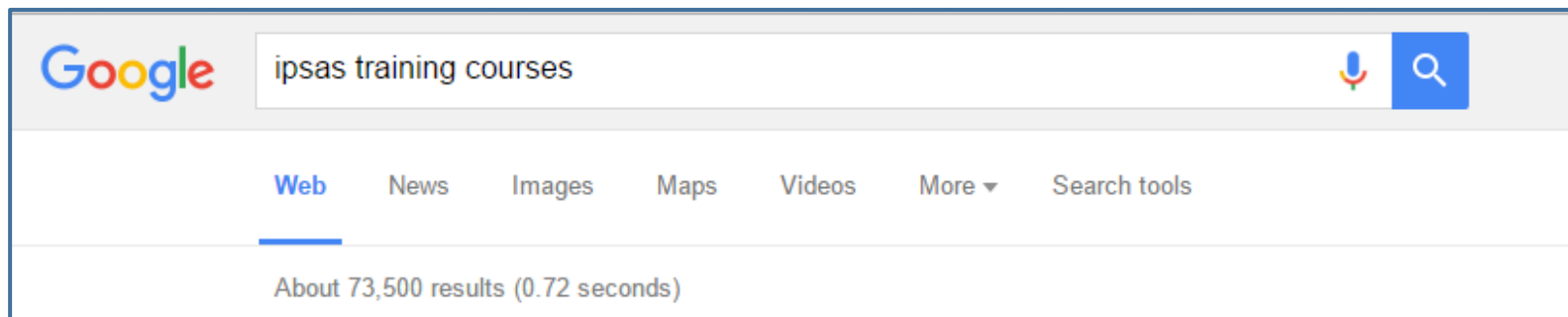


Make or Buy?

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



All training is not equal



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poll code: tdkk



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