



**ACCOUNTANCY
EUROPE.**

IPSASB STRATEGY AND WORK PLAN 2019-2023

Stakeholder consultation

Roundtable

28 March 2018, 10:00- 16:30

IPSASB[®]

#IPSASNEXTPHASE

PROGRAMME

9:30–10:00	REGISTRATION
10:00–10:15	OPENING AND WELCOME Thomas Müller-Marqués Berger, Accountancy Europe, Public Sector Group, Chair
10:15–11:00	2019 – 2023 STRATEGY: OBJECTIVE AND STRATEGIC THEMES Ian Carruthers, IPSASB, Chair
11:00–11:20	COFFEE BREAK
11:20–12:45	WORK PLAN: STANDARD SETTING PRIORITIES Marc Wermuth, IPSASB, Member Sebastian Heintges, IPSASB, Member
12:45–13:45	NETWORKING LUNCH
13:45–15:00	WORK PLAN: IPSAS ADOPTION AND RAISING ACCRUAL AWARENESS Bernhard Schatz, IPSASB, Member Francesco Capalbo, IPSASB, Member
15:00–15:20	COFFEE BREAK
15:20–16:15	BROADER FINANCIAL REPORTING—PUBLIC SECTOR John Stanford, IPSASB, Technical Director Ian Carruthers, IPSASB, Chair
16:15–16:30	CLOSING REMARKS Ian Carruthers, IPSASB, Chair Thomas Müller-Marqués Berger, Accountancy Europe, Public Sector Group, Chair
16:30–17:30	NETWORKING COCKTAIL

OPENING AND WELCOME

THOMAS MÜLLER-MARQUÉS BERGER



Thomas Müller-Marqués Berger is the Chair of the Public Sector Group of Accountancy Europe. He is the Global Head of International Public Sector Accounting and Assurance Leader Government and Public Sector for EMEIA (Europe, Middle East, India and Africa) within EY, formerly Ernst & Young. Thomas is the Chair of the IPSASB Consultative Advisory Group (CAG) and he was a member of the IPSAS Board. He represents Accountancy Europe within the EPSAS Project at EUROSTAT and as a member of the European Accounting Advisory Council of the European Commission. He is a member of various working committees of the Institute of Chartered Accountants in Germany (IDW), e.g. the working committee ÖFA (Public Sector).

2019 – 2023 STRATEGY: OBJECTIVE AND STRATEGIC THEMES

IAN CARRUTHERS



Ian Carruthers became chair of the International Public Sector Accounting Standards Board (IPSASB) in 2016, having served as a member since 2010. As a member, he led the IPSASB's work on Long Term Financial Sustainability and alignment between IPSASs and Government Finance Statistics. After joining HM Treasury from PricewaterhouseCoopers in 1999, Mr. Carruthers played a key role in the UK Government's transition from cash to accrual budgeting and reporting, in particular leading its Whole of Government Accounts program. In 2006, he joined the Chartered Institute of Public Finance and Accountancy (CIPFA), which promotes and supports improvements in public financial management and governance across the public services globally. As part-time Chair, CIPFA Standards, his role encompasses all these aspects of the Institute's activities having led its work on the role of the public services CFO, as well as the development of the International Framework for Good Governance in the Public Sector in partnership with IFAC.

WORK PLAN: STANDARD SETTING PRIORITIES

MARC WERMUTH



Marc Wermuth joined the IPSASB as a member in January 2016, previously serving as a technical advisor of the former Chair. He was nominated by the Swiss Federal Finance Administration (FFA). Mr. Wermuth works for the Fiscal Policy, Fiscal Equalization and Financial Statistics division of the FFA where he is responsible for compiling the statistics of the public budgets of Switzerland (Federal Government, cantons, municipalities and social insurances). Previously, he served within FFA as a senior accounting policy advisor, where he was responsible for the development and implementation of accounting policies based on IPSAS within the Swiss Confederation and has been involved in various fields aimed at enhancing the accountability and reporting of the administrative units. He graduated from the University of St. Gallen in Switzerland with a Master's Degree in Accounting and Finance in 2004. He holds a diploma as a certified IFRS Accountant.

SEBASTIAN HEINTGES



Sebastian Heintges, Wirtschaftsprüfer, Steuerberater, CPA became a member of the International Public Sector Accounting Standards Board (IPSASB) in January 2016. His nomination was sponsored by the two German organizations representing the auditing profession in Germany—Institut der Wirtschaftsprüfer e.V. (IDW), Düsseldorf and Wirtschaftsprüferkammer Körperschaft des öffentlichen Rechts, Berlin. Dr. Heintges is a Partner at PwC's national office in Frankfurt, Germany, where he is responsible for IFRS application, technical consultations on IFRS questions, and further accounting-related topics as well as first-time application and interpretation of new accounting standards. He is also responsible for IPSAS at PwC Germany. Before joining PwC's national office, he worked for nearly a decade in auditing and for more than a decade in the Capital Markets & Accounting Advisory Group, responsible for converting from accounting under local GAAP to IFRS and US GAAP, as well as implementing new accounting standards and solving related process and IT-system issues. Dr. Heintges is a member of IDW's IFRS Rechnungslegung Deutscher Unternehmen Task Force and also works on a Task Force of the Deutsche Rechnungslegungs Standards Committee e.V. He is a frequent contributor to industry journals and participates in public speaking on IFRS and IPSAS topics. Dr. Heintges has a diploma in business administration and a doctorate from the University of Marburg, Germany. He spent a year of his studies at the University of Illinois at Urbana-Champaign, Illinois, (US) studying international accounting and auditing, where he conducted research for his doctoral thesis.

WORK PLAN: IPSAS ADOPTION AND RAISING ACCRUAL AWARENESS

BERNHARD SCHATZ



Bernhard Schatz joined the International Public Sector Accounting Standards Board (IPSASB) in January 2016. He was nominated by the Austrian Ministry of Finance. He currently serves as a senior accrual accounting expert in the Austrian Court of Auditors. Mr. Schatz was with the Ministry of Finance Budget Directorate for more than 10 years and was part of the project team for the 2013 Austrian budget reform transition from a cash accounting and budgeting system to an accrual accounting and budgeting system. He served for many years as a member in several supervisory boards of state-owned companies in Austria as well as the Working Group on European Public Sector Accounting Standards from the European Commission, representing Austria. Mr. Schatz holds a degree in socio-economics from the University of Business Administration in Vienna.

FRANCESCO CAPALBO



Francesco Capalbo became a member of the International Public Sector Accounting Standards Board in 2017. He was nominated by the Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili. Dr. Capalbo previously served as a permanent observer on the IFAC Board from November 2014 to November 2016. Dr. Capalbo is currently a Professor of Accounting at the University of Molise (Italy). Additionally, since qualifying as a professional accountant in 1995, he has worked as an independent practitioner. As a consultant, he advises private companies and local governments, and he is a member of several independent audit and compliance bodies. From 2003 until 2014, he served on the Scientific Committee of the Internal Training Board of the Italian Auditor General (Corte dei Conti), where he oversaw the training programs on the use of accrual accounting in the public sector. Additional recent previous appointments include: Head of the Accounting Department, Administration and Personnel of the Local State Council and member of the Public Sector Group of Accountancy Europe. As an academic, he has authored many publications on financial accounting issues and he has been a visiting scholar at several universities including the University of Gent (Belgium), University of Birmingham (UK), University of Sydney (Australia), and Macquarie Graduate Management School of Sydney, where he is currently Adjunct Professor of Accounting and Finance. He holds a PhD in international accounting and his current areas of research include public accountability and financial statements quality of public sector entities and State owned entities.

BROADER FINANCIAL REPORTING—PUBLIC SECTOR

JOHN STANFORD



John Stanford was confirmed as *Technical Director of the International Public sector Accounting Standards Board*, based in Toronto, in April 2016 after a period carrying out the role in an acting capacity. He joined the staff of the International Public Sector Accounting Standards Board (IPSASB) in April 2005 and was appointed *Deputy Director* of IPSASB in July 2008. As Deputy Director, John was project coordinator for the IPSASB's Conceptual Framework project, culminating in the publication of the Framework in October 2014, and was also the lead author for the components of the Framework on elements, recognition and measurement. He was involved in a number of other projects, including long-term fiscal sustainability and social benefits. As Technical Director John finalized the IPSASB's current Strategy and Work Plan and was lead author of the IPSASB's biennial review of 2015-2016, *Sustaining the Momentum*. He is also responsible for liaison with the International Accounting Standards Board. John is a member of the IFRS Advisory Council. John was with the UK institute, the Chartered Institute of Public Finance and Accountancy (CIPFA), from January 2000 until March 2005 in a technical and international capacity. Previously he worked for the UK Audit Commission and the Audit Office of New South Wales. John has postgraduate degrees in the electoral politics of the United States from the University of Essex and an undergraduate degree from the University of London in modern history, economic history and politics.


NOTES




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The International Public Sector Accounting Standards Board (IPSASB) works to strengthen public financial management globally through the development of accrual-based International Public Sector Accounting Standards® (IPSAS®) and other guidance for use by governments and other public sector entities. It receives support from the Asian Development Bank, the Chartered Professional Accountants of Canada, the New Zealand External Reporting Board, and the governments of Canada and New Zealand. The structures and processes that support the operations of the IPSASB are facilitated by the International Federation of Accountants (IFAC).

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