



PROGRAMME

Joint FEE and CNDCEC Public Sector Seminar January 2011

‘Challenges of Accrual Accounting in the Public Sector’

11 January 2011, 08:30 - 17:30

Sala Mappamondo, Piazza del Parlamento 24 - Rome, Italy

- 08:30 – 09:00 **REGISTRATION AND COFFEE**
Chairs: Stefano Pozzoli for Italian Sessions
Caroline Mawhood for English Speaking Sessions
- 09:00 – 09:30 **WELCOME**
Giancarlo Giorgetti, President of Fifth Commission on Financial Reporting - Italian Parliament
Claudio Siciliotti, President of CNDCEC
Philip Johnson, President of FEE
Luigi Giampaolino, President of Italian National Audit Court
- 09:30 – 10:00 **KEYNOTE SPEECHES**
Giosuè Boldrini, Council member in charge of public entities, CNDCEC
Biagio Mazzotta, Research Dept. RGS (General Accounting Office, Ministry of Finance)
Aldo Carosi, Italian National Audit Court
- 10:00 – 10:20 **INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD STRATEGY**
John Stanford, Deputy Technical Director of IPSASB, IFAC
- 10:20 – 10:40 **PRESENTATION OF PUBLIC SECTOR - SPECIFIC IPSASs**
Thomas Müller-Marqués Berger, Member of IPSASB and FEE/PSC
- 10:40 – 11:00 **THE BENEFITS IN IMPLEMENTING ACCRUAL ACCOUNTING IN THE UNITED KINGDOM**
Caroline Mawhood, Chair of FEE Public Sector Committee (PSC)
- 11:00 – 11:30 **COFFEE BREAK**
- 11:30 – 13:00 **ITALIAN PUBLIC SECTOR DEVELOPMENTS IN ACCOUNTING PRACTICE - THE LACK OF INFORMATION**
Introduction and moderator: Stefano Pozzoli, Member of FEE/PSC
Speakers:
Luciana Patrizi, General Director supporting the General Inspectorate for Public Accounting and Finance - General Accounting Office, Ministry of Finance
Silvia Scozzese, Scientific Director Research Dept. ANCI (National Association of Italian Municipalities)
Domenico Mastroianni, Head General Inspector of Finance General Office of RGS (General Accounting Office, Ministry of Finance)
- 13:00 – 13:30 **QUESTIONS**
- 13:30 – 14:30 **LUNCH**



14:30 – 17:15

PRACTICAL EXPERIENCES IN ACCOUNTING AND AUDITING PRACTICES IN THE COUNTRIES BELOW:

Chair: Mariano D'Amore, Public Member of IPSASB

Session speakers to give:

- Brief description of each country concerning accounting the public sector addressing:
 - On accrual, modified accrual or cash accounting
 - Accounting standards: IPSAS, IFRS, National GAAP or other standards
 - What levels of the public sector
 - Is there any change expected in the future
- Major challenges in accounting and auditing on e.g. consolidation issues, pension costs/employee benefits, non-exchange revenue, accrual budgeting etc.
- Practical problems faced in implementing accrual accounting e.g. IT, importance to convince management at the top, appropriate expertise including the use of external assistance from the private sector (including experts such as external auditors)

First Session: 14:30 to 15:40

(10 minutes for each presentation and after the 6 presentations 10 minutes question time)

Speakers: FEE Public Sector Committee Members

France	Philippe Adhémar
Austria	Peter Wundsam
Denmark	Erik Hammer
Romania	Adriana Tiron Tudor
Netherlands	Martin Dees
Czech Republic	Vladimir Zelenka

Coffee Break: 15:40 to 15:55

Second Session: 15:55 to 17:15

(10 minutes for each presentation and after the 6 presentations 10 minutes question time)

Martin Koehler, Administrator in DG Budget - Budget Execution - Accounting Unit, European Commission

Speakers: FEE Public Sector Committee Members

Spain	Daniel Faura
Sweden	Pär Falkman
Switzerland	Paul Sommer
Cyprus	Rea Georgiou
Germany	Viola Eulner

17:15 – 17:30

SUMMARY OF CONFERENCE

Caroline Mawhood, Chair of FEE Public Sector Committee