

## 6 / EPSAS – European Public Sector Accounting Standards

Main organizer: **SAI Czech Republic**  
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*Please note: this workshop will run only once on 2 June 2020 and will take 180 minutes (from 9:00 to 12:00, coffee breaks included).*

An overall objective of this workshop is to discuss **global tendencies and changes in public financial information infrastructure and its impact on SAIs' audits**. One of the most visible tendencies is international harmonization and **shift from cash to accrual accounting**. Very clear and important example with potential big impact is the EPSAS project led by European Commission (EUROSTAT).

### It will consist of two parts:

- introduction of the topic
- panel discussion over opinions

### Why EPSAS project as a EUROSAI Congress Workshop topic?

Potential harmonization of accounting standards may have enormous effect on areas of SAIs' interest:

- Governmental financial reporting;
- National accounts;
- Budget and financial management;

### Expected participants are all EUROSAI members

The EPSAS project is an actual topic with potential to inspire. Lessons learnt from this project are highly useful not only for EU SAIs, but for all SAIs and governments dealing with accountability and decision-making issues.

This workshop is not aimed at accounting professionals, but at heads of SAIs and staff understanding the importance of accounting for public, governments and SAIs. The method of the WS EPSAS will be to **introduce the topic to heads of SAIs and present it as a discussion of speakers with strong knowledge and position in favour or against. It will focus on key high-level arguments, avoiding need to understand accounting and technical details of the project.**

### Hot topics and key speakers

- EPSAS project – purpose, progress (development), future
- Experience with and benefits of International Public Sector Accounting Standards (IPSAS), lessons learnt for EPSAS (“not to reinvent the wheel”)
- Involvement of SAIs into EPSAS and IPSAS project
- SAIs position concerning EPSAS: “welcome”, “opponents”, “Yes, but...”
- The thin political market - accounting harmonisation.

### Our Speakers and panellists:

- SAI Germany
- SAI Estonia
- European Court of Auditors
- OECD
- University of Oxford
- EUROSTAT
- Public Sector Group of Accountancy Europe
- Ministry of Finance of the Czech Republic

The workshop will provide all EUROSAI SAIs with possibility to give, in an anonymous poll, their opinion on the questions :

**“Do you consider yourself well informed about EPSAS and its implications for SAIs?”**  
**“Are you in favour of harmonising accrual accounting in the public sector of the EU countries?”**

**You will have a unique opportunity to meet the top experts in the field. Come and join us!**