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Division on Investment and  
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## Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting

Thirty-first Session

15-17 October 2014

Room XVIII, Palais des Nations, Geneva

### Tentative Programme

#### Wednesday 15 October 2014

10:00 - 10:30	<b>Agenda item 1 – Election of officers</b> <b>Agenda item 2 – Adoption of the agenda and organization of work</b>
	<a href="#">David Szafran</a> , (Belgium) Chair, Thirtieth session of ISAR
	<b>Opening remarks:</b>
	<a href="#">Petko Draganov</a> , Deputy Secretary-General, UNCTAD
	<b>Election of Chair and Vice-Chair-cum Rapporteur</b>
	<a href="#">Ewald Müller</a> , Director, Financial Analysis, Qatar Financial Centre Regulatory Authority (QFCRA) ( <b>Chair nominee</b> )
	<a href="#">Lilian Rocca</a> , Head, Securities and Exchange Commission, Peru ( <b>Vice-Chair nominee</b> )
	<b>Agenda item 3 - Key foundations for high-quality reporting: Good practices of monitoring and enforcement, and compliance</b>
10:30 - 10:40	<b>Introduction</b> <a href="#">Tatiana Krylova</a> , Head, Enterprise Branch, Division on Investment and Enterprise, UNCTAD
10:40 - 11:00	<b>Keynote Address</b>
	<a href="#">Gonzalo Ramos</a> , Secretary-General, Public Interest Oversight Board (PIOB)
11:00 -12:30	<b>High-level segments on compliance and enforcement mechanisms for corporate reporting regulations</b>
	This high-level segment of regulators and standard-setters will address the following issues from a global perspective: <ul style="list-style-type: none"><li>• The importance of compliance monitoring and enforcement for achieving high-quality financial and non-financial corporate reporting</li><li>• Current initiatives underway aimed at improving compliance monitoring and enforcement</li><li>• Facilitating cooperation and exchange of experiences on a global basis</li></ul>
<b>Speakers:</b>	
	<a href="#">David Wright</a> , Secretary General, International Organization of Securities

		Commissions (IOSCO)
		<a href="#"><u>Richard Thorpe</u></a> , Head of Accounting and Auditing Issues and Policy, Financial Stability Board (FSB)
		<a href="#"><u>Gert Luiting</u></a> , Advisor, International Forum of Independent Audit Regulators (IFIAR)
		<a href="#"><u>Markus Grund</u></a> , Chair, International Association of Insurance Supervisors (IAIS) Accounting and Auditing Working group (AAWG)
		<a href="#"><u>Michel Prada</u></a> , Chair, International Financial Reporting Standards Foundation (IFRS)
		<a href="#"><u>Mike Hathorn</u></a> , Board Member, International Federation of Accountants (IFAC)
		<a href="#"><u>Teresa Fogelberg</u></a> , Deputy Chief Executive, Global Reporting Initiative (GRI)
		<a href="#"><u>Paul Druckman</u></a> , Chief Executive, International Integrated Reporting Council (IIRC)
12:30-13:00	<b>Plenary discussions</b>	
13:00-15:00	Lunch break	
15:00-17:30	<b>High-level segments on compliance and enforcement mechanisms for corporate reporting regulations (continued)</b>	
	<p>During this segment senior representatives of national regulatory and enforcement authorities for financial and non-financial reporting standards and codes will share their views on:</p> <ul style="list-style-type: none"> <li>• Implementing effective compliance monitoring and enforcement mechanisms</li> <li>• Good practices in providing funding for enforcement institutions</li> <li>• Maintaining consistency in high-quality control over firms in a network and among networks of firms</li> <li>• Synergies between prudential oversight and other sectors</li> <li>• Trends in compliance and enforcement actions</li> <li>• Cross-border cooperation</li> </ul>	
<b>Speakers:</b>		
		<a href="#"><u>Leonardo Pereira</u></a> , Chair, Securities Commission of Brazil (CVM)
		<a href="#"><u>Sergej Simoniti</u></a> , Director, Slovenia Insurance Supervision Agency (AZN)
		<a href="#"><u>Bernard Agulhas</u></a> , CEO, Independent Regulatory Board for Auditors South Africa (IRBA)
		<a href="#"><u>Victor Kjaer</u></a> , Deputy Director General, Business Conditions and Regulation Department, Danish Business Authority (DBA)
		<a href="#"><u>Ewald Müller</u></a> , Director, Financial Analysis, Qatar Financial Centre Regulatory Authority (QFCRA)
		<a href="#"><u>Jim Obazee</u></a> , Chief Executive, Financial Reporting Council Nigeria (FRC)
		<a href="#"><u>Henri Fortin</u></a> , Head, Centre for Financial Reform, World Bank

		<a href="#">David Barnes</a> , Managing Partner, Public Policy, Deloitte-UK
17:00-18:00		<b>Plenary discussions</b>
<b>Thursday 16 October 2014</b>		
10:00-12:30		<b>Agenda item 3 - Key foundations for high-quality reporting: Good practices of monitoring and enforcement, and compliance (continued)</b>
		<p>This panel discussion will feature representatives of professional accountancy organizations from different regions of the world and will address:</p> <ul style="list-style-type: none"> <li>• The role of the profession in enforcement and monitoring of compliance of corporate reporting requirements</li> <li>• Lessons learned in meeting the Statements of Member Body Obligations of the International Federation of Accountants - with emphasis on compliance with professional codes of ethics and conduct</li> </ul>
<b>Speakers:</b>		
		<a href="#">Deborah Williams</a> , International Federation of Accountants (IFAC)
		<a href="#">Sha Ali Khan</a> , Director, Practice Monitoring, Association of Chartered Certified Accountants (ACCA)
		<a href="#">Laura Buijs</a> , Manager, Corporate Reporting, European Federation of Accountants (FEE)
		<a href="#">Idesio Coelho</a> , Member, Federal Council of Accounting (CFC), Brazil
		<a href="#">Shyal Lal Agrawal</a> , Council Member, Institute of Chartered Accountants of India (ICAI)
		<a href="#">Elie Abboud</a> , President, the Lebanese Association of Certified Public Accountants (LACPA)
		<a href="#">Alan Edwards</a> , Strategy and Development Director, The Chartered Institute of Public Finance and Accountancy (CIPFA)
12:30-13:00		<b>Plenary discussions</b>
13:00-15:00		<b>Lunch break</b>
15:00-17:30		<b>Agenda item 3 - Key foundations for high-quality reporting: Good practices of monitoring and enforcement, and compliance (continued)</b>
		<p>This segment will feature discussants who will present country case studies on compliance monitoring and enforcement, including:</p> <ul style="list-style-type: none"> <li>• Regulatory and institutional settings of monitoring and enforcement mechanisms</li> <li>• Synergies/coordination among compliance monitoring and enforcement</li> </ul>

	<ul style="list-style-type: none"> <li>authorities</li> <li>Achieving consistency in implementation and enforcement of global standards and codes</li> </ul>
<b>Speakers:</b>	
	<a href="#">Michel Magnan</a> , Professor, Concordia University, Canada ( <i>video link</i> )
	<a href="#">Ann Tarca</a> , Professor of Accounting, University of Western Australia
	<a href="#">David Szafran</a> , Chair, Thirtieth session of ISAR, Belgium
	<a href="#">Brigitte Eierle</a> , Professor, International Accounting, University of Bamberg, Germany
	<a href="#">Nigel Sleigh-Johnson</a> , Head of Financial Reporting Faculty, Institute of Chartered Accountants in England and Wales (ICAEW)
	<a href="#">Hugo A. Macías Cardona</a> , Associate Professor, University of Medellin, Colombia
	<a href="#">Lilian Rocca</a> , Head, Securities and Exchange Commission, Peru
	<a href="#">Yoseph Asmelash</a> , Economic Affairs Officer, Enterprise Branch, Division of Investment and Enterprise, UNCTAD
17:30-18:00	<b>Plenary discussion</b>
<b>Friday 17 October 2014</b>	
10:00-10:30	<b>Consideration of outcome: agenda item 3</b>
10:30-12:30	<b>Agenda item 4 – Other business</b> <b>4 (a) Follow-up on the Accounting Development Tool (ADT)</b> , including presentations by countries who applied the ADT in 2014 in the area of financial and non-financial reporting and consideration of recent developments on components of the ADT - such as IPSASs
	<b>Introductory Remarks- UNCTAD Secretariat</b>
<b>Speakers:</b>	
	<a href="#">Emmanuel Pieters</a> , Director General, SPF Economie, Belgium
	<a href="#">André Foko Tomena</a> , Secrétaire Général, Conseil Permanent de la Comptabilité au Congo (C.P.C.C.)
	<a href="#">Drissa Koné</a> , Secrétaire Général du Conseil National de l'Ordre des Experts Comptables et Comptables Agréés de Côte d'Ivoire; Représentant de la Côte d'Ivoire au sein du Conseil Comptable Ouest Africain
	<a href="#">Magdalena Vicuña</a> , Under-Secretary of Governmental Accounting, Ecuador
	<a href="#">Shapiga Nassyrova</a> , Head of Sub department of Methodology of Accounting and Audit of Real Sector, Ministry of Finance of the Republic Kazakhstan
	<a href="#">Tetiana Iefymenko</a> , President, Academy of Financial Management, Ministry of Finance, Ukraine
	<a href="#">Zein El Abdin Ahmed</a> , Chair, Sudanese Professional Accountants Society

		<a href="#"><u>Van Tan Hoang Vo</u></a> , General Director, Saigon Commercial Bank, Vietnam
		<a href="#"><u>Stephenie Fox</u></a> , Technical Director, International Public Sector Accounting Standards Board (IPSASB), International Federation of Accountants (IFAC)
12:30-13:00		<b>Plenary discussions</b>
13:00-15:00		Lunch break
15:00-16:30		<b>Agenda item 4 (b) – Other business: Updates by other international and regional organizations</b>
<b>Speakers:</b>		<a href="#"><u>Michael Stewart</u></a> , Director of Implementation Activities, International Accounting Standards Board (IASB)
		<a href="#"><u>Paul Thompson</u></a> , Director, Global Accountancy Profession Support, International Federation of Accountants (IFAC)
		<a href="#"><u>Teresa Fogelberg</u></a> , Deputy Chief Executive, Global Reporting Initiative (GRI)
		<a href="#"><u>Laura Buijs</u></a> , Manager, Corporate Reporting, European Federation of Accountants (FEE)
		<b>Plenary discussions</b>
16:30-17:00		<b>Consideration of outcome: agenda items 4 (a)</b>
17:00-17:30		<b>Agenda item 5 – Provisional agenda for the thirty-second session</b>
17:30-17:45		<b>Agenda item 6 – Adoption of the report</b>
17:45-18:00		<b>Closing remarks – <a href="#"><u>Petko Draganov</u></a>, Deputy Secretary-General, UNCTAD</b>