



# International Public Sector Accounting Standards (IPSAS), Financial Statement Fraud and Governance

04<sup>th</sup> – 08<sup>th</sup> December 2017

Premier Hotel O.R. Tambo, Kempton Park, Johannesburg South Africa.

## Learning Outcomes:

- Understand Accrual Based IPSAS requirements, including accounting policies and disclosures
- Implement the IPSAS recognition and measurement rules for assets, liabilities, revenues and expenses
- Learn the requirements for presentation of IPSAS financial statements and related disclosures
- Plan ahead for issues that arise when transitioning from the cash basis to the accrual basis of accounting
- Understanding the linkage between IPSAS, GRAP the PFMA and the MFMA
- Audit procedures to detect fraud
- Identify transitional provisions in IPSAS standards
- Increase planning opportunities through awareness of likely future IPSAS changes.

## Who Should Attend?

- CEO's and CFO's of Public Entities
- Financial Directors and Managers of Public Entities
- Chief and Deputy Directors of Public Entities
- Municipal Managers
- Director Finance Administration and Planning
- Chief Accountants and Accounting Officers
- Chief Risk Officers and Risk Managers
- HR Managers and Senior Managers
- Councillors
- Accountants
- Auditors
- Financial Controllers

## About your Course Presenter:

CA(SA), B.Compt (Accounting), BCom (Honors) (Accounting), CTA, Higher Diploma (Auditing)

Your Facilitator is a presenter who has a vast experience in various industries both as an Internal Audit Manager and Group Financial Manager. He was employed at the Life Insurance Company Liberty Life for 8 years as part of a quality Internal Audit team for which he was chosen to perform audits in London, Jersey and Luxembourg. As Group Financial Manager for the Company Rockwell Diamonds. A Company listed on the JSE, TSX (Toronto Stock Exchange in Canada) and in the US. He worked on IFRS and GAAP including the transitioning from Canadian GAAP to IFRS and reporting to the SEC (Securities and Exchange Commission) in the United States. He has done consulting assignments in Ghana, Malawi, Zambia, Namibia, Swaziland and Lesotho and many in South Africa which included the compiling of group financial statements, internal audit assignments, risk management, compliance and fraud investigations. He although technically astute prefers to present lectures on a practical level from taking the complex to the practical application of IFRS, IPSAS, GAAP and Laws and regulations to the learners specific industry and country of origin. He has worked on Consulting assignments in various departments of the Public Sector in South Africa both in Internal Audit and Fraud Investigations; Which included the compliance to GRAP and adoption of IPSAS.

Many governments say they are introducing IPSAS because it is considered to be good practice. However, very few governments have actually adopted the standards and the implementation thereof differs from country and governmental institutions. As a learning outcome the course envisage considering the specific nationality and entities of the attendees in the practical adoption of IPSAS to their specific environment



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