

# IFR4NPO Project

## Discussion Summary and Requests Practitioner Advisory Group meeting

15 September 2021  
PAGED03





# Attendance

## Notes

The meeting was held online, chaired by Tim Boyes-Watson, and attended IFR4NPO Project team members Samantha Musoke, and Karen Sanderson in addition to the following PAG members:

Carolyn Cordery, Chris Harris, Dorothea Malloy, Genny Kiff, Karina Vartanova, Kenneth Makanga, Masayuki Deguchi, Paul Winrow, Sizwile Sibindi and Tejas Desai Mergh.

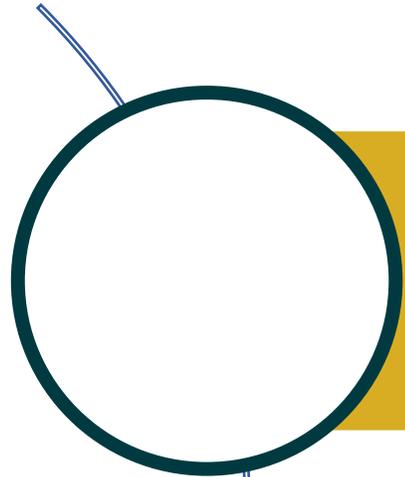
## Requests

# Status of this document

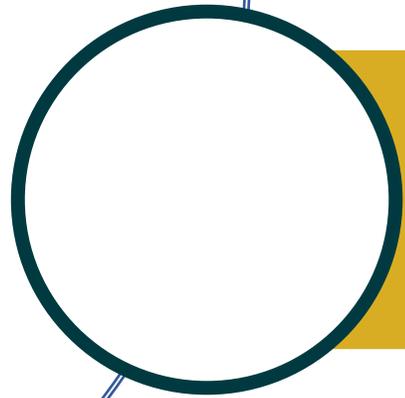
- The role of the Practitioner Advisor Group (PAG) is to present the diverse range of perspectives of different users of the guidance that the project aims to develop, giving input to the IFR4NPO Project Team and Technical Advisory Group.
- The PAG is not required to reach consensus and does not make formal decisions or take votes. Opinions shared by individual PAG members are not necessarily those of the entire PAG or the IFR4NPO Project.
- The audio recording provides a full verbatim account of the views of individual PAG members, although the audio from small group discussions is not captured.
- This document serves to record a summary of key opinions shared in the plenary sessions, in the form of a discussion digest, and requests to or from PAG members.
- This document should be read in conjunction with the meeting papers and questions available [here](#).



# Session outline



Summary of responses to Consultation Paper Part 1



Approach to developing the Guidance

# Responses to Part 1

## Discussion summary

- It was noted that the initial analysis of Part 1 responses considers only 79 responses – an additional 10 came in later and are not included in the paper.
- The quantity of responses to part 1 was lower than hoped, but had good regional and stakeholder diversity which is sufficient to move forwards. The numbers engaged in the events were much higher.
- The IASB and XRB report polls from smaller surveys , so there is precedent for us to do this.
- The consideration of responses is more than a ‘numbers game’ – we need to consider the content of specific reasons carefully.

## Requests

- When messaging the engagement, begin with event participation numbers, before full written response submissions.
- Ensure that comments and opinions from the outreach events are input into the analysis and decisions.

# Responses to Part 1

## Discussion summary

- The range of responses from in the survey of ICPAU (Institute of Certified Public Accountants of Uganda) members differed considerably from the responses of ICPAU as an entity. This is a salient reminder of the diversity between stakeholders within a single jurisdiction.
- The proportion of individual responses compared to organisational, was quite high compared to other accounting consultations, which reflects the outreach approach and a possibly the fact that those with felt stake, for example in a host country branch of an international INGO, may not have the authority to speak on behalf of their organisation.

## Requests

- Count the responses from Uganda as 53, rather than 1.
- Consider ways to increase organisational responses for the Exposure Draft.

# Responses to Part 1

## Discussion summary

- The definition of the NPOs for which the Guidance will be most relevant was noted as requiring further clarification.
- The responses noted challenges with respect to narrative reporting relating to capacity, scope and content. Some jurisdictions are ready and keen for this guidance while others are not. Jurisdictions can be encouraged to adopt in a phased way as appropriate to their context.

## Requests

- Draw on the definition of 'Less Complex Entities' used in international standards

# Approach to delivering the Guidance

## Discussion summary

- The proposed agile approach of releasing the Exposure Draft in three parts was supported. In the event that other programmes outside our control impact the proposed timeline, then it will be easier for the project to respond as needed. It will also be easier for stakeholders to engage.
- It was difficult for some PAG members to submit personal responses to the Consultation Paper. In other advisory groups, the secretariat drafts responses for members to review and submit, which makes it easier.
- A future PAG agenda should consider engagement strategy for the Exposure Draft stage, so that we can be innovative and propositional in a way that reflects the sector.

## Requests

- For the ED, secretariat to consider drafting responses for PAG members, reflective of the conversations held, for members to read, edit and submit.
- PAG to consider ED engagement strategy in 2022.