



Federation of European Accountants
Fédération des Experts comptables Européens

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Ref.: PSC/HvD/TSI/SRO

Dear Ms Fox,

Re: IPSASB ED 44 Improvements to International Public Sector Accounting Standards

- (1) FEE (the Federation of European Accountants) is pleased to submit its views on this Exposure Draft.
- (2) We strongly support IPSASB's development of high quality standards for public sector financial reporting, whether through the Board's recent project to develop IFRS converged IPSASs or through wholly public sector specific IPSASs. We also support the Board in its maintenance of both converged and other IPSAS standards.
- (3) We have reviewed the exposure draft, which contains both consequential amendments resulting from recent IASB Improvements to IFRS, and some minor redrafting amendments which mainly serve to improve the consistency of IPSAS terminology and structure across the suite of standards. We note that the ED 44 Part I improvements do not correspond exactly with the IASB improvements, as some of them relate to standards for which there is no IFRS converged IPSAS, while for some recently issued IPSAS standards the improvement had already been incorporated into the IPSAS.
- (4) We agree with all the proposed amendments and have no observations to make.

We would be pleased to discuss any aspect of this letter you may wish to raise with us.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Hans van Damme', written over a circular stamp or seal.

Hans van Damme
President