



# ECA Workshop on public sector accounting “Better Accounts, Better Budgets, Better Spending?”

European Court of Auditors, Luxembourg  
25-26 January 2016

## Programme

### Monday 25 January 2016

1.30-2.00 p.m. Welcome coffee and registration of participants  
K2 Hall

2.00-2.10 p.m. **Welcome address**  
K2.001  
*Igors Ludboržs*, Member of the European Court of Auditors

2.10-3.40 p.m. **Opening session**  
K2.001

#### **Harmonizing financial accounting, budgeting and macroeconomic statistics: towards a common GAAP-based framework?**

**Chair:** *Igors Ludboržs*, Member of the European Court of Auditors

**Speakers:**

*Claudia Dziobek*  
International Monetary Fund, Chief of the Real Sector Division

*Delphine Moretti*  
OECD, Policy Analyst in the Budgeting and Public Expenditures Division

*Thomas Müller-Marqués Berger*  
EY Global Leader for International Public Sector Accounting and Chairman of the  
Consultative Advisory Group of IPSASB

*Walter Radermacher*  
Director General of Eurostat

3.40-4.00 p.m. Coffee break  
K2 Hall



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### Monday 25 January 2016

4.00-5.30 p.m

#### Parallel workshops

K2.001

#### **IPSAS and EPSAS: lovers or rivals?**

**Chair:** *Igors Ludboržs*,  
Member of the European  
Court of Auditors

**Speakers:**

*Alexandre Makaronidis*  
Eurostat, Head of the Task  
Force EPSAS

*Ralf Gerhards*  
Cooperative State  
University of Baden-  
Wuerttemberg

*Stéphanie Ledoux*  
France, Ministry of  
Budget, Deputy Head of  
Accounting Standards and  
Internal Control

*Michal Bareja*  
Poland, Ministry of  
Finance, Chief Specialist

K3.013

#### **Next steps in budgeting: accruals and performance?**

**Chair:** *Kersti Kaljulaid*,  
Member of the European  
Court of Auditors

**Speakers:**

*Ronald Downes*  
OECD, Deputy Head of the  
Budgeting and Public  
Expenditures Division

*María Rosa Aldea  
Busquets*  
Directorate General for  
Budget, Director of Budget  
Execution

*Gerhard Steger*  
Austrian Court of Audit,  
Director General

*Lionel Vareille*  
Cour des comptes of  
France, Conseiller  
référendaire Première  
chambre

K3.014

#### **Government finance statistics and financial accounting: strangers or brothers?**

**Chair:** *Milan Martin Cvikl*,  
Member of the European  
Court of Auditors

**Speakers:**

*John Verrinder*  
Eurostat, Head of the  
National Accounts  
Methodology, Sector  
Accounts and Financial  
Indicators Unit

*Ingrid Toming*  
Directorate General for  
Economic and Financial  
Affairs, Economist,  
specialist in budgetary  
statistics

*Yuri Biondi*  
Cnrs - Labex ReFi, ESCP  
Europe

*François Lequiller*  
OECD, Counsellor to  
Statistics Directorate



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### Tuesday 26 January 2016

8.30-9.00 a.m. Welcome coffee  
K2 Hall

9.00-9.30 a.m. **Wrap-up session**  
K2.001

9.30-10.10 a.m. **Keynote Speech**  
K2.001  
*Guntram B. Wolff*, Director of Bruegel

10.10-10.30 a.m. Coffee break  
K2 Hall

10.30-12.00 a.m. **Parallel workshops**

K2.001

#### **Auditors advocating reform**

**Chair:** *Lazaros S. Lazarou*, Member of the European Court of Auditors

**Speakers:**

*Eduardo Ruiz García*  
Secretary General of the European Court of Auditors

*Aleksandra Popovic*  
Swedish National Audit Office, Senior Audit Director

*Martin Dees*  
The Netherlands Court of Audit, Audit Methodology Expert

K1 Aigner room

#### **Auditors adjusting to reform**

**Chair:** *Bettina Jakobsen*, Member of the European Court of Auditors

**Speakers:**

*Johan Christiaens*  
Ghent University and EY

*Gilly Lord*  
PwC, Partner, Reputation & Regulation

*Martin Sinclair*  
Former Assistant Auditor General at UK National Audit Office

*Peter Welch*  
European Court of Auditors, Director of CEAD Chamber - Directorate B



EUROPEAN  
COURT  
OF AUDITORS

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### Tuesday 26 January 2016

12.00-12.50 p.m    **Closing session: drawing conclusions**  
K2.001

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#### **Financial accounts, national accounts, budgets: three versions of one reality?**

*Chair: Vítor Caldeira*, President of the European Court of Auditors

#### **Speakers:**

*David Heald*  
University of Glasgow

*Soukeyna Kane*  
World Bank, Practice Manager, Governance (Europe and Central Asia)

*Vicente Montesinos Julve*  
University of Valencia

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12.50-1.00 p.m    **Closing remarks**  
K2.001  
*Vítor Caldeira*, President of the European Court of Auditors

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