

September 27, 2021

The Chairman  
International Public Sector Accounting Standards Board  
277 Wellington Street West  
Toronto, Ontario M5V 3H2  
Canada

Via Online Submission

Dear Mr Ian Carruthers

**COMMENTS ON EXPOSURE DRAFT 80, 'IMPROVEMENTS TO IPSAS, 2021'**

The Malaysian Institute of Certified Public Accountants ("MICPA") appreciates the opportunity to comment on the Exposure Draft 80, *'Improvements to IPSAS, 2021'*. We also applaud the effort of the International Public Sector Accounting Standards Board ("IPSASB") to enhance the Standard.

We support the general amendments which deal with non-substantive changes to IPSASs. We also agree with the IPSASB approach to align the IPSAS with amendments to the International Financial Reporting Standards (IFRS) based on the International Accounting Standards Board (IASB)'s *Improvements to IFRSs* projects and Narrow Scope Amendments projects to ensure consistent application of the Standards.

We trust our comments to be of value and useful to the IPSASB, in your onward deliberation. MICPA looks forward to further strengthening such dialogues with your organisation.

Please do not hesitate to contact the undersigned or the Technical Director, Ms Chiam Pei Pei, at +603-2698 9622 should you require any clarification.

Thank you.

Yours sincerely,



**NOVIE BIN TAJUDDIN**  
Chief Executive Officer