Dears,

Hope all is well

In reference to the consultation and proposed projects for the Work Program, Hereunder, I kindly share my submission to IPSAS board questions,

The IPSASB has discussed the matters in the Consultation and has proposed six projects be prioritized and added to the Work Program for when resources become available.

- 1. Do you agree with the major projects proposed by the IPSASB? If not, which major project(s) would you substitute for those proposed, and why?
 - Yes I agree. It's really considered important
- 2. Do you agree with the minor projects proposed by the IPSASB? If not, which minor project(s) would you substitute for those proposed, and why? Strongly agree, especially for the entities and small NFP and NGO that is adopting the IPSAS in addition to the limited scope and resources to some jurisdiction it might be a step to the full adaptation of full set of financial statements

For any further discussion and participation, I remain at you disposal.

Kindest Regards,

Mouna Churbaji, CPA

Risk Management specialist – UNDP Previously with 8 Years of auditing and advisory experience with EY