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Task Force EPSAS

TF EPSASgov 14/04

Luxembourg, 22 March 2014

**Task Force
"EPSAS Governance"
to be held in Luxembourg**

on 27 March 2014

Room Ampere, BECH Building

Item 3 of the Agenda

**Public consultation on future EPSAS governance
principles and structures: Draft report**

Paper by Eurostat

- for discussion -



“Towards implementing European Public Sector Accounting Standards (EPSAS) for EU Member States - Public consultation on future EPSAS governance principles and structures”

DRAFT SUMMARY OF RESPONSES

1. INTRODUCTION

The "Report from the Commission to the Council and the European Parliament – Towards implementing harmonised public sector accounting standards in the Member States" - COM (2013) 114¹ was adopted by the Commission on 6 March 2013.

Following the publication of the report, Eurostat organised a conference² on 29-30 May 2013 in Brussels “*Towards implementing European Public Sector Accounting Standards*”. The keynote speeches of President Van Rompuy and Commissioner Šemeta, together with the contributions of many other prominent speakers, showed strong support for the proposal to develop harmonised public sector accounting standards in the EU.

The conference concluded that EPSAS was seen, not least, as a necessary tool for further fiscal and budgetary integration in the EU. The project was very ambitious, with a medium-term scope. As a next step it was proposed to prepare a Commission Communication on EPSAS to prepare the ground for a potential legislative proposal on EPSAS in 2015.

The issue of the governance for the future EPSAS was identified as a priority for follow-up after the conference. A first meeting of a Task Force of experts delegated from EU national governments took place on 2 October 2013 in order to exchange views on possible future governance arrangements. On the basis of that discussion, Eurostat launched this public consultation in order to collect views from the widest possible range of stakeholders.

2. SUMMARY OF RESPONSES

In total 203 submissions were received, from a variety of stakeholder groups, including several types of public authorities, organisations, and associations, as well as private individuals. An analysis of the responses received to each question is provided in the

¹ <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2013:0114:FIN:EN:PDF>

² <http://epp.eurostat.ec.europa.eu/portal/page/portal/conferences/introduction/2013/epsas>

following pages. In addition to this summary, all of the individual responses to the public consultation are available at <https://circabc.europa.eu/w/browse/203330df-a031-4371-8192-11c5a20fc430> (not yet publicly available)

Table 1 shows from which countries the 203 responses originated: 194 from the total responses were received from 23 EU countries and 7 from non-EU countries and international institutions and organisations referred as “Other” in table 1.

Table 1: Responses by country of origin

Country	Number	Percentage
Austria	2	1.0%
Belgium	2	1.0%
Bulgaria	2	1.0%
Croatia	1	0.5%
Czech Republic	3	1.5%
Denmark	1	0.5%
Finland	4	2.0%
Germany	141	69.5%
France	6	3.0%
Hungary	1	0.5%
Italy	3	1.5%
Ireland	1	0.5%
Latvia	1	0.5%
Malta	1	0.5%
Netherlands	2	1.0%
Poland	5	2.5%
Portugal	2	1.0%
Romania	3	1.5%
Slovakia	1	0.5%
Slovenia	1	0.5%
Spain	2	1.0%
Sweden	4	2.0%
United Kingdom	7	3.4%
Brazil	1	0.5%
Other	6	3.0%
Total	203	100%

2.1. Question 1. Please state the main motivation of your interest in this public consultation.

The motivation of the respondents to the public consultation was directly linked to their professional activity. Most of the respondents are public accountants, public auditors or standard-setters or work in public administration or as academics. Some refer to the public interest, others to the consistency between government accounting and national accounts. Others want to keep up to date with developments in EU government accounting and have an on-going need for information on the standards development process, because they will need to apply it or because they want to influence the process or because they would like to share their experience of reforms already completed or underway in their country. Private companies and suppliers to the public sector, in particular as concerns computer systems or public-private partnerships are also interested in new rules of accounting for the public sector.

Table 2 shows the 203 respondents classified into 10 broad categories by type of respondent. The first five categories fall within the public sector and the second five within the private sector. The category “Local or regional authority (Germany)” was established in order to better interpret the results and transparently present the high proportion (54.2 %) of responses received from German local and regional level entities, who often expressed similar or even identical views. 31 responses were received from public accounting authorities/standard setters – for the most part these were Member State Ministries of Finance.

Table 2: Respondents by type

Type of respondent	Number	Percentage
Public accounting authority/standard setter	31	15.3%
Public audit authority	11	5.4%
National Statistical Institute	5	2.5%
Local or regional authority (Germany)	110	54.2%
Other national public institution	6	3.0%
Private financial (accounting/audit/consulting) company	5	2.5%
Private other	2	1.0%
Professional association	14	6.9%
Academic	7	3.4%
Individual	12	5.9%
Total	203	100%

Key governance principles

2.2. Question 2. Do you consider that the sets of principles described for the EPSAS governance structure and process as well as for the EPSAS standards are relevant? (Yes/No/Partly)

Table 3: Respondents by type to Question 2

Type of respondent	Yes	No	Partly	Total
Public accounting authority/standard setter	10	7	14	31
Public audit authority	7	-	3	10
National Statistical Institute	2	-	3	5
Other national public institution	1	1	4	6
Local or regional authority (Germany)	8	95	5	108
Private financial (accounting/audit/consulting) company	2	1	2	5
Private other	-	-	2	2
Professional association	5	1	4	10
Academic	3	-	4	7
Individual	6	2	4	12
Total	44	107	45	196

With the exception of the German local and regional level authorities, a large majority of other respondents agreed that the set of principles described in the consultation paper were partly or completely relevant for the EPSAS governance structure and standard setting process.

2.3. Question 3. Please provide any comments or proposals on the principles.

A small number of respondents proposed additional principles for inclusion in the set:

- **Materiality:** “To some extent it might be associated with the principle ‘relevance’ but it should be mentioned by name, explained and respected especially from the preparer’s, user’s and auditor’s perspective.”
- **Manageability and practicability, comprehensibility and applicability:** “Transition from cash based accounting to accrual based accounting is in most cases a highly demanding task in practice especially for the preparer’s and user’s the EPSAS to be implemented should be manageable and practicable, comprehensive and applicable in any case.”
- **Timeliness:** “The relevance of any accounting standards is intrinsically linked to the timeliness of its release. Timeliness should also consider the fact that in adopting EPSAS not all Member States are starting from the same base level – with the majority of Member States not having already adopted accruals accounting.”
- **Objectivity:** “It explicitly excludes bias, prejudice and compromise and allows for fair and impartial consideration to the accounting standard setting process. Explicit reference to this principle can further strengthen the governance framework.”

Other respondents expressed their views in relation to the applicability of certain principles:

- **Cost effectiveness:** This principle was perceived by some of the respondents as particularly important. It should be an overriding principle and it should relate not only to the standard-setting process but also to the standards themselves. It should be assured that the standards will require preparation of information only in cases where this information is needed and the cost of its preparation does not exceed the benefits linked to such information.
- **Independence and impartiality** was a concern of several respondents. They shared the view that the European Commission has a strong control over the structure and also standard setting is mainly in the hands of government officials.
- **Coherence and comparability** was also mentioned by some respondents. On the one hand it was mentioned that deviations from IPSAS are not desirable as it would lead to conflict with other principles like “cost effectiveness” and “timeliness”.

Other general comments received from respondents on the principles:

- A few responses highlighted the need to clearly present how the principles were taken into account in the design of the proposed governance structure and embedded in the standard-setting process.
- One contribution mentioned that the principles for EPSAS standards should emphasise that the primary objective of the standards was to ensure that the true and fair view of an entity’s financial position and performance is reflected in its financial statements.
- One response proposed that “Professional independence”, “Impartiality”, “Legitimacy” and “Transparency” could be grouped under one overriding principle, such as. “Independence and Transparency”.

Governance oversight

- 2.4. **Question 4. Following the normal institutional organisation within the EU, the EPSAS governance would be subject to oversight by the Commission itself, and by the Council, the European Parliament and the European Court of Auditors. Do you consider that any further oversight function should be established? (Yes/No)**

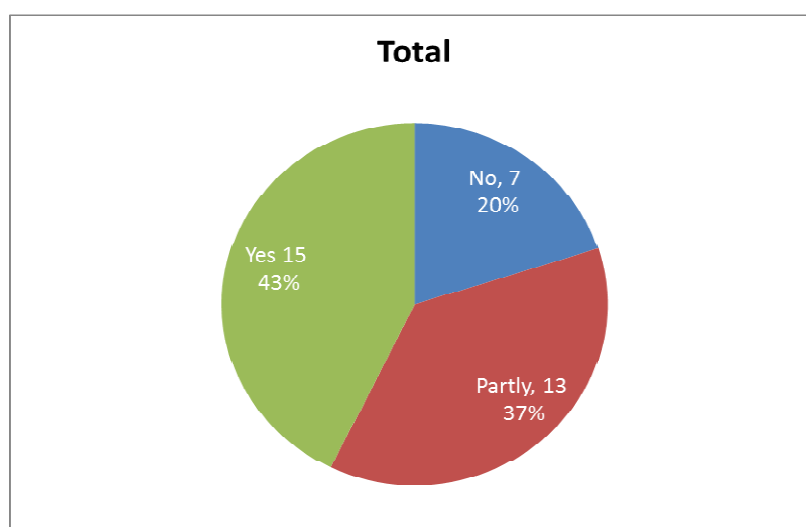
Table 4: Respondents by type to Question 4

Type of respondent	Yes	No	Total
Public accounting authority/standard setter	10	21	31
Public audit authority	6	5	11
National Statistical Institute	2	3	5
Other national public institution	2	3	5
Local or regional authority (Germany)	2	94	96
Private financial (accounting/audit/consulting) company	1	4	5
Private other	1	1	2
Professional association	6	4	10
Academic	1	6	7
Individual	4	8	12
Total	35	149	184

A majority of the respondents shared the view that no additional oversight function was necessary on top of what is already ensured through the different institutions of the European Union.

- 2.5. **Question 4a. Do you consider that the oversight role of the EPSAS Governance Advisory Board as outlined in the consultation paper would be appropriate for EPSAS (Yes/No/Partly)**

Figure 1: Responses to Question 4a



Respondents who answered “yes” to question 4 were asked to reply to this further question. A majority of those respondents who agreed on the need for the additional

oversight function also completely or at least partly agreed with the oversight role of the EPSAS Governance Advisory Board (GAB) as outlined in the consultation paper.

2.6. Question 5. Please provide any comments or proposals on the oversight.

A significant proportion of respondents were of the view that the additional oversight function is unnecessary and would only increase the bureaucracy and the cost of standard setting. Some respondents suggested alternatives to ensure oversight: Court of Auditors, Economic and Financial Committee, special Commission of the European Parliament, high level representatives (deputy ministers) for political coordination.

A few respondents considered that some of the detailed aspects of the role and responsibility (content/scope/objective) of the Governance Advisory Board were not clear.

Those respondents who were generally in favour of the additional oversight by GAB suggested that the independence should be further increased by the appropriate selection of its chair and members, which could reduce the influence of the European Commission.

As regards the membership the following issues were also raised:

- The criteria for nomination and appointment were not stated in the proposal.
- The role and participation of the European Court of Auditors and some other Supreme Audit Institutions in the GAB would be desirable and need further clarification.
- Members don't need to have outstanding technical competence in public accounting as typically an oversight body would not be involved in the technical aspects of standard-setting.

As regards other elements of the operation of the GAB the following provides a non-exhaustive summary of most of the considerations:

- The scope of oversight should cover all elements of the EPSAS process, not just the activities of the EPSAS Committee.
- The oversight should focus on the way in which the work programme is set, instead of advising on its content.
- GAB should have an independent secretariat rather than relying on the Commission.
- An annual report to the Parliament and Council on EPSAS standard-setting should be prepared by the EPSAS Committee, as the first executive body in the process.

Stakeholder involvement

2.7. Question 6. Taking into account that stakeholders' views could be collected by open consultations during the standard setting process, do you consider that an organised, formal representation of EPSAS stakeholders should be established? (Yes/No)

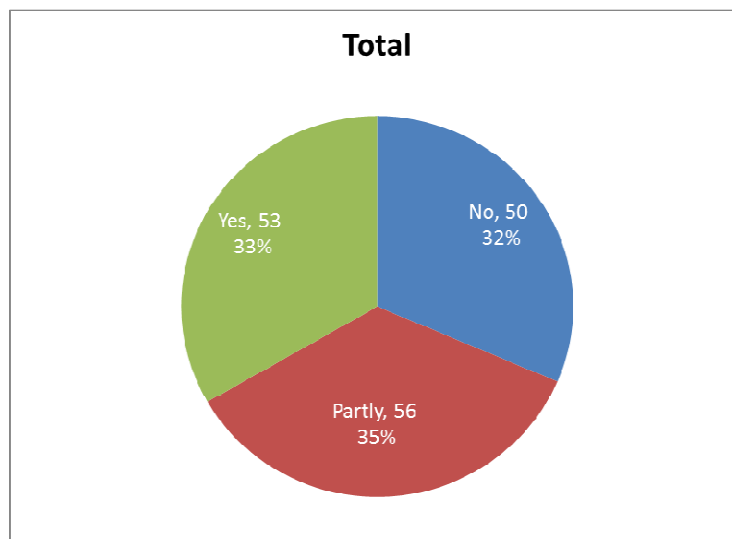
Table 5: Respondents by type to Question 6

Type of respondent	Yes	No	Total
Public accounting authority/standard setter	18	12	30
Public audit authority	9	2	11
National Statistical Institute	3	2	5
Other national public institution	4	2	6
Local or regional authority (Germany)	101	4	105
Private financial (accounting/audit/consulting) company	2	3	5
Private other	2		2
Professional association	8	2	10
Academic	5	2	7
Individual	9	3	12
Total	161	32	193

A majority of respondents agreed that there was a need for formal and organised involvement of stakeholders in the EPSAS standard setting process.

2.8. Question 6a. Do you consider that the role of the EPSAS Technical Advisory Group as outlined in the consultation paper would be appropriate for EPSAS? (Yes/No/Partly)

Figure 2: Responses to Question 6a



Almost all of the respondents who answered “yes” to question 6 replied to this further question. The majority also completely or at least partly agreed with the role of the EPSAS Technical Advisory Group as presented in the consultation paper.

2.9. Question 7. Please provide any comments or proposals on stakeholder involvement.

Some of the respondents who did not support the establishment of a formal group for stakeholder representation expressed concerns that such a body would significantly increase the bureaucracy and complexity of standard setting. Public consultations would already ensure the collection of the views from the widest possible range of stakeholders

without leading to unequal treatment of stakeholders and without additional time delay for the standard setting process.

Many of those who were rather in favour of the approach expressed concerns that stakeholders would only have a minor influence on standard-setting in the proposed structure. Some proposed that it would be more appropriate to invite the stakeholders directly to the EPAS Committee meetings as well as to the Working Groups and Task forces with speaking rights.

The following provides a non-exhaustive summary of many of the other considerations expressed:

- As an additional task, stakeholders should be involved by expressing their opinion on the applicability, potential transposition and implementation problems of a separate EPSAS in the respective member country. Their expertise would be very helpful.
- In general the accounting profession knows less about the user needs of public sector management. Stakeholder involvement ought to include representatives from non-technical groups such as civil servants in managerial positions.
- It would be essential to involve software suppliers in the standard-setting process. Such close cooperation is indispensable to ensure the timely development of EPSAS-compliant software solutions that can make the transformation at member states as fast and cost effective as possible while minimizing their risks.
- The role of national statistical institutes in the governance bodies should be further clarified. They should not only be observers.
- It is important to include representation from a wide range of stakeholders in the TAG who would give advice on all matters being discussed, because there is no guarantee that a public consultation will give feedback from representatives with the same wide representation.
- The approach adopted for the composition of the Financial Reporting Advisory Board (FRAB) in the UK, and indeed IPSASB and IASB, should be adopted for the EPSAS Working Group. Its formal establishment as an independent standard setting body, making recommendations for adoption via Eurostat to the EPSAS Committee would ensure the professional and political independence, and impartiality that will be important if Member States are to transfer their public sector financial reporting standard setting responsibilities to the European Commission.
- The consultation practice of IFAC could serve as a good example for stakeholders` involvement.

2.10. Question 8. If you think that both the EPSAS Governance Advisory Board and the EPSAS Technical Advisory Group would be appropriate for EPSAS, could their role and tasks be fulfilled by a single advisory group? (Yes/No)

Table 6: Respondents by type to Question 8

Type of respondent	Yes	No	Total
Public accounting authority/standard setter	8	19	27
Public audit authority	2	8	10
National Statistical Institute	2	3	5
Other national public institution	2	4	6
Local or regional authority (Germany)	5	87	92
Private financial (accounting/audit/consulting) company	2	2	4
Private other	1	1	2
Professional association	2	8	10
Academic	2	5	7
Individual	6	5	11
Total	32	142	174

A large majority of respondents agreed that it would not be appropriate to have a single advisory group.

2.11. Question 8a. Please provide any comments or proposals on a single advisory group.

Several of the respondents who were against merging the two advisory groups argued that their role would be so different that it would be inappropriate to create a single advisory group. The respondents in favour of a single advisory group pointed to the likely lower costs of running only one single group.

Interpretation of the standards

2.12. Question 9. Do you consider that an interpretation function should be foreseen for EPSAS? (Yes/No)

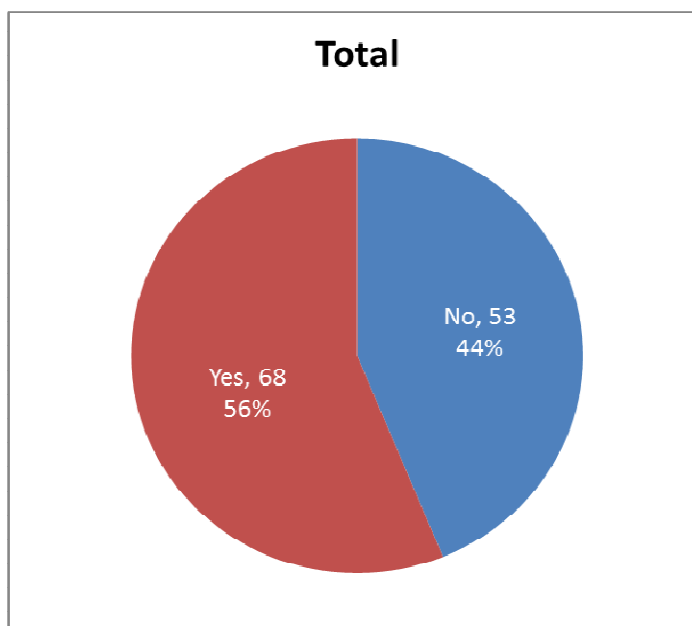
Table 7: Respondents by type to Question 9

Type of respondent	Yes	No	Total
Public accounting authority/standard setter	19	12	31
Public audit authority	10	1	11
National Statistical Institute	4	1	5
Other national public institution	5	1	6
Local or regional authority (Germany)	91	5	96
Private financial (accounting/audit/consulting) company	3	1	4
Private other	2		2
Professional association	4	6	10
Academic	5	2	7
Individual	8	3	11
Total	151	32	183

A large majority of respondents agreed that an interpretation function should be foreseen for EPSAS.

2.13. Question 9a. Do you consider that this interpretation function should be kept separate from the standard setting function? (Yes/No)

Figure 3: Responses to Question 9a



A large majority the respondents who were in favor of an interpretation function replied to this further question but only a small majority supported the idea of separating the interpretation and standard-setting functions.

2.14. Question 10. Please provide any comments or proposals on the interpretation?

Most respondents agreed that there should be a close link between the standard-setting and the interpretation function. Some respondents justified their view that no interpretation function would be needed at all with the request that standards should be clear and concise so that they can be understood and applied.

Some respondents were of the view that interpretation of standards would be needed only at the beginning of the EPSAS implementation; others argued that interpretation would be needed only at a later stage of development.

2.15. Question 11. Do you have any additional comments concerning the proposed EPSAS governance structure?

Besides the audit profession other stakeholders also expressed the view that Supreme Audit Institutions and National Statistical Institutes should be involved in the standard-setting process. The majority of respondents considered that public authorities should be setting the accounting standards for the public sector.

Some respondents concluded that significant resources will be needed to operate the governance structure.

2.16. Other

It should be noted that many contributions to the public consultation addressed issues relating to EPSAS which went beyond the future governance arrangements, such as fitness for purpose, subsidiarity and proportionality, budgetary sovereignty, costs and benefits and the relationship between EPSAS and IPSAS. Comments on these wider issues were expressed in particular in contributions from German local level entities. Views on such issues are not summarised in this report. All of the individual replies to the consultation are being made publicly available.

Annex

LIST OF RESPONDENTS TO THE PUBLIC CONSULTATION, BY COUNTRY AND TYPE

The following list follows the order in which submissions were received. The classification by country and type of respondent is based on an analysis of the information provided by respondents.

Individual responses are available at: <https://circabc.europa.eu/w/browse/203330df-a031-4371-8192-11c5a20fc430> (not yet publicly available)

No	Respondent	Country	Type of respondent
1	Chivu Gabriela - Doina	Romania	Individual
2	Czech Statistical Office	Czech Republic	National Statistical Institute
3	ICAS (The Institute of Chartered Accountants of Scotland)	United Kingdom	Professional association
4	Sächsischer Städte- und Gemeindetag e. V.	Germany	Local or regional authority (Germany)
5	Landkreis Neumarkt i.d.OPf.	Germany	Local or regional authority (Germany)
6	Landkreis Neustadt a. d. Waldnaab	Germany	Local or regional authority (Germany)
7	Landkreis Vechta	Germany	Local or regional authority (Germany)
8	Landkreis Weißenburg-Gunzenhausen	Germany	Local or regional authority (Germany)
9	Treasury Department (MALTA)	Malta	Public accounting authority/standard setter
10	Landkreis Erding	Germany	Local or regional authority (Germany)
11	Ennepe-Ruhr-Kreis	Germany	Local or regional authority (Germany)
12	Landkreis Wesermarsch	Germany	Local or regional authority (Germany)
13	Landkreis Ammerland- Amt für Finanzwesen	Germany	Local or regional authority (Germany)
14	Landkreis Hameln-Pyrmont	Germany	Local or regional authority (Germany)
15	Landratsamt Garmisch-Partenkirchen	Germany	Local or regional authority (Germany)
16	Ministry for National Economy	Hungary	Public accounting authority/standard setter
17	Landkreis Kulmbach	Germany	Local or regional authority (Germany)
18	Landkreistag Brandenburg	Germany	Local or regional authority (Germany)
19	Service Public Fédéral du Budget et Contrôle de la Gestion	Belgium	Public accounting authority/standard setter
20	Landkreis Neu-Ulm	Germany	Local or regional authority (Germany)
21	Kreis Steinfurt	Germany	Local or regional authority (Germany)
22	Klaus Wachowski	Germany	Individual
23	Kreis Warendorf, Der Landrat	Germany	Local or regional authority (Germany)
24	Kreis Coesfeld	Germany	Local or regional authority (Germany)
25	Mutu Amelia PFA	Romania	Private financial (accounting/audit/consulting) company
26	Landkreis Calw	Germany	Local or regional authority (Germany)
27	Oberbergischer Kreis, Der Landrat	Germany	Local or regional authority (Germany)
28	Landkreis Altenkirchen (WW), RLP	Germany	Local or regional authority (Germany)
29	Kreis Höxter	Germany	Local or regional authority (Germany)
30	Kreisverwaltung Recklinghausen	Germany	Local or regional authority (Germany)
31	Landschaftsverband Westfalen-Lippe	Germany	Local or regional authority (Germany)
32	The National Chamber of Statutory Auditors (Krajowa Izba Biegłych Rewidentów)	Poland	Public audit authority
33	Landeshauptstadt Kiel	Germany	Local or regional authority (Germany)
34	Stadt Steinheim	Germany	Local or regional authority (Germany)
35	Magistrat der Kreisstadt Limburg a. d. Lahn	Germany	Local or regional authority (Germany)
36	Rheinisch-Bergischer Kreis	Germany	Local or regional authority (Germany)
37	Kreis Wesel	Germany	Local or regional authority (Germany)
38	Kämmerei	Germany	Local or regional authority (Germany)

No	Respondent	Country	Type of respondent
39	Landkreis Breisgau-Hochschwarzwald	Germany	Local or regional authority (Germany)
40	Miguel Angel Perez Benedito	Spain	Academic
41	Institute of Certified Public Accountants	Bulgaria	Professional association
42	Lasse Oulasvirta	Finland	Academic
43	Kreisverwaltung des Westerwaldkreises	Germany	Local or regional authority (Germany)
44	Kreisverwaltung Hochsauerlandkreis	Germany	Local or regional authority (Germany)
45	Federal Ministry of Finance, Divisions II A 8 / I A 4	Germany	Public accounting authority/standard setter
46	Stadt Marburg	Germany	Local or regional authority (Germany)
47	Bulgarian National Audit Office	Bulgaria	Public audit authority
48	Burkhard Bösert	Germany	Individual
49	Kreis Euskirchen	Germany	Local or regional authority (Germany)
50	Kreis Minden-Lübbecke	Germany	Local or regional authority (Germany)
51	Kreis Paderborn	Germany	Local or regional authority (Germany)
52	Landkreis Erlangen-Höchstadt	Germany	Local or regional authority (Germany)
53	Kreis Offenbach	Germany	Local or regional authority (Germany)
54	Landkreis Roth	Germany	Local or regional authority (Germany)
55	Landratsamt Emmendingen	Germany	Local or regional authority (Germany)
56	Landkreis Bad Dürkheim	Germany	Local or regional authority (Germany)
57	Stadt Grevenbroich	Germany	Local or regional authority (Germany)
58	Stadt Bad Salzuflen	Germany	Local or regional authority (Germany)
59	Gemeinde Nottuln	Germany	Local or regional authority (Germany)
60	Hessischer Städtetag	Germany	Local or regional authority (Germany)
61	Niedersächsisches Finanzministerium	Germany	Local or regional authority (Germany)
62	Stadtverwaltung Düsseldorf	Germany	Local or regional authority (Germany)
63	Ministry of Finance of the Slovak Republic Ministerium für Finanzen und Wirtschaft	Slovakia	Public accounting authority/standard setter
64	Baden-Württemberg	Germany	Public accounting authority/standard setter
65	Thüringer Finanzministerium	Germany	Public accounting authority/standard setter
66	Klaus Lachenmann	Germany	Individual
67	Romanian Court of Accounts	Romania	Public audit authority
68	Bernd Joachim Schindler	Germany	Individual
69	Gemeinde Senden	Germany	Local or regional authority (Germany)
70	Landkreis Nürnberger Land	Germany	Local or regional authority (Germany)
71	Landratsamt Schwarzwald-Baar-Kreis	Germany	Local or regional authority (Germany)
72	Swedish National Audit Office	Sweden	Public audit authority
73	Ron Hodges	United Kingdom	Academic
74	Landratsamt Heilbronn	Germany	Local or regional authority (Germany)
75	Landratsamt Forchheim	Germany	Local or regional authority (Germany)
76	Städtetag Baden-Württemberg	Germany	Local or regional authority (Germany)
77	Landratsamt Miltenberg	Germany	Local or regional authority (Germany)
78	The Treasury of Republic of Latvia	Latvia	Public accounting authority/standard setter
79	Kreis Siegen-Wittgenstein	Germany	Local or regional authority (Germany)
80	Kreisstadt Eschwege	Germany	Local or regional authority (Germany)
81	Kreis Ostholstein	Germany	Local or regional authority (Germany)
82	Kreisverwaltung Rhein-Hunsrück-Kreis	Germany	Local or regional authority (Germany)
83	Landkreis Esslingen	Germany	Local or regional authority (Germany)
84	Ministère de l'économie et des finances FRANCE	France	Public accounting authority/standard setter
85	AMI (asociacion de empresas de mantenimiento y servicios energeticos)	Spain	Private other
86	Bayerischer Städtetag	Germany	Local or regional authority (Germany)
87	Accountants Association in Poland	Poland	Professional association
88	Bayerischer Bezirktetag	Germany	Local or regional authority (Germany)
89	Landkreis Zwickau	Germany	Local or regional authority (Germany)
90	Landkreis Harburg (Kreisverwaltung)	Germany	Local or regional authority (Germany)
91	Noel Hepworth	United Kingdom	Individual
92	Stadt Rehau	Germany	Local or regional authority (Germany)

No	Respondent	Country	Type of respondent
93	Conseil de normalisation des comptes publics (French Public Sector Accounting Standards Council)	France	Public accounting authority/standard setter
94	Referat 15, Bayerisches Staatsministerium der Finanzen, für Landesentwicklung und Heimat	Germany	Public accounting authority/standard setter
95	Landkreis Hildesheim	Germany	Local or regional authority (Germany)
96	Wirtschaftsprüferkammer / Chamber of public accountants	Germany	Professional association
97	Magistrat der Stadt Frankfurt am Main (Stadtkämmerei)	Germany	Local or regional authority (Germany)
98	Gemeinde Eching	Germany	Local or regional authority (Germany)
99	Kreis Viersen	Germany	Local or regional authority (Germany)
100	Stadt Würzburg	Germany	Local or regional authority (Germany)
101	Große Kreisstadt Nördlingen	Germany	Local or regional authority (Germany)
102	Stadt Illertissen	Germany	Local or regional authority (Germany)
103	Stadt Fulda	Germany	Local or regional authority (Germany)
104	Bayerischer Kommunaler Prüfungsverband	Germany	Local or regional authority (Germany)
105	Aleksander Zawadzki, PhD	Poland	Academic
106	Stadt Euskirchen	Germany	Local or regional authority (Germany)
107	Hessischer Landkreistag	Germany	Public accounting authority/standard setter
108	Deutscher Städtetag	Germany	Other national public institution
109	Rhein-Lahn-Kreis	Germany	Local or regional authority (Germany)
110	SAP AG	Germany	Private other
111	FONDAFIP	France	Private financial (accounting/audit/consulting) company
112	Stadt Münchberg	Germany	Local or regional authority (Germany)
113	Gemeinde Neubiberg	Germany	Local or regional authority (Germany)
114	Bayerisches Staatsministerium des Innern, für Bau und Verkehr	Germany	Public accounting authority/standard setter
115	Ministry of Finance, the Netherlands	Netherlands	Public accounting authority/standard setter
116	Statistics Finland	Finland	National Statistical Institute
117	International Federation of Accountants (IFAC)	Other	Professional association
118	Stadt Rödental	Germany	Local or regional authority (Germany)
119	Bundesland Wien	Austria	Public accounting authority/standard setter
120	Matthias Löscher	Germany	Individual
121	National Audit Office of Finland	Finland	Public audit authority
122	Niedersächsischer Landkreistag	Germany	Local or regional authority (Germany)
123	Ministry of Finance - Directorate of Public Accounting	Slovenia	Public accounting authority/standard setter
124	Hessischer Rechnungshof	Germany	Public audit authority
125	Finanzministerium Mecklenburg-Vorpommern	Germany	Public accounting authority/standard setter
126	Deutscher Landkreistag	Germany	Local or regional authority (Germany)
127	Stadt Puchheim	Germany	Local or regional authority (Germany)
128	Paola De Rita	Italy	Individual
129	Ministry of Finance, Czech Republic	Czech Republic	Public accounting authority/standard setter
130	Wirtschaftskammer Österreich (WKÖ)	Austria	Professional association
131	Senatsverwaltung für Finanzen des Landes Berlin	Germany	Public accounting authority/standard setter
132	Stadt Landau a.d.Isar	Germany	Local or regional authority (Germany)
133	Saarländisches Ministerium für Finanzen und Europa	Germany	Public accounting authority/standard setter
134	Deutscher Städte- und Gemeindebund	Germany	Other national public institution
135	Die Senatorin für Finanzen der Freien Hansestadt Bremen	Germany	Public accounting authority/standard setter
136	European Court of Auditors	Other	Public audit authority
137	Central Statistics Office	Ireland	National Statistical Institute
138	Privatperson	Germany	Individual
139	Ludwig Biskoping-Kriening	Germany	Individual
140	Denise Silva Ferreira Juvenal	Brazil	Individual
141	Syndicat des juridictions financières unifié	France	Professional association

No	Respondent	Country	Type of respondent
142	Horst Junge	Germany	Individual
143	Wojciech A. Nowak	Poland	Academic
144	Stadt Neuburg an der Donau	Germany	Local or regional authority (Germany)
145	Region Hannover	Germany	Local or regional authority (Germany)
146	Landkreis Augsburg	Germany	Local or regional authority (Germany)
147	Landkreistag Nordrhein-Westfalen	Germany	Local or regional authority (Germany)
148	Hessisches Ministerium der Finanzen	Germany	Public accounting authority/standard setter
149	Rems-Murr-Kreis	Germany	Local or regional authority (Germany)
150	Landratsamt Nordsachsen	Germany	Local or regional authority (Germany)
151	Landkreis Northeim	Germany	Local or regional authority (Germany)
152	Landkreis Mansfeld-Südharz	Germany	Local or regional authority (Germany)
153	Stadt Schwabach	Germany	Local or regional authority (Germany)
154	Kreis Olpe	Germany	Local or regional authority (Germany)
155	kommunale Gebietskörperschaft	Germany	Local or regional authority (Germany) Private financial (accounting/audit/consulting) company
156	COMESTA	Germany	Private financial (accounting/audit/consulting) company
157	Salzlandkreis	Germany	Local or regional authority (Germany)
158	Istat (Istituto Nazionale di Statistica)	Italy	National Statistical Institute
159	Kommunale Gemeinschaftsstelle für Verwaltungsmanagement (KGSSt)	Germany	Local or regional authority (Germany)
160	Accounting Department, Ministry of Finance, Poland	Poland	Public accounting authority/standard setter
161	Rhein-Kreis Neuss	Germany	Local or regional authority (Germany)
162	Ministry of finance, State Treasury	Croatia	Public accounting authority/standard setter
163	Chartered Institute of Public Finance and Accountancy (CIPFA)	United Kingdom	Professional association
164	Ministry of Finance of Finland	Finland	Public accounting authority/standard setter
165	Landkreis Wunsiedel i. Fichtelgebirge	Germany	Local or regional authority (Germany)
166	Comissão de Normalização Contabilística	Portugal	Public accounting authority/standard setter
167	Ministry of Finance, Sweden	Sweden	Public accounting authority/standard setter
168	Landkreis Neuburg-Schrobenhausen	Germany	Local or regional authority (Germany)
169	Landratsamt Schwäbisch Hall	Germany	Local or regional authority (Germany)
170	Department of Finance & Budgeting	Belgium	Other national public institution
171	Stadt Billerbeck	Germany	Local or regional authority (Germany)
172	VIFG GmbH, Verkehrsinfrastrukturfinanzierungsgesellschaft mbH	Germany	Other national public institution
173	The Swedish National Financial Management Authority	Sweden	Public accounting authority/standard setter
174	Kreisausschuss des Main-Kinzig-Kreises	Germany	Local or regional authority (Germany)
175	Ministry of Finance, Agency for the Modernisation of Public Administration	Denmark	Public accounting authority/standard setter
176	Gouvernement français	France	Other national public institution
177	Cour des comptes	France	Public audit authority
178	Bundesrechnungshof	Germany	Public audit authority
179	Gemeinde Burgkirchen a.d.Alz	Germany	Local or regional authority (Germany)
180	Statistics Sweden, National Accounts Division	Sweden	National Statistical Institute Private financial (accounting/audit/consulting) company
181	Moore Stephens LLP	United Kingdom	Private financial (accounting/audit/consulting) company
182	Ministerium der Finanzen Rheinland-Pfalz	Germany	Public accounting authority/standard setter
183	Kreis Gütersloh	Germany	Local or regional authority (Germany)
184	General Accounting Department - Ministry of Economy and Finance - Italy	Italy	Public accounting authority/standard setter
185	ICAEW (Institute of Chartered Accountants in England and Wales)	United Kingdom	Professional association
186	ISCAD (Instituto Superior de Ciências de Administração)	Portugal	Academic
187	Landkreistag Mecklenburg-Vorpommern	Germany	Local or regional authority (Germany)
188	Czech Supreme Audit Office	Czech Republic	Public audit authority
189	Prof. Dr. Berit Adam	Germany	Academic Private financial (accounting/audit/consulting) company
190	Grant Thornton International Limited	Other	Private financial (accounting/audit/consulting) company

No	Respondent	Country	Type of respondent
191	Netherlands Court of Audit	Netherlands	Public audit authority
192	Landkreistag Baden-Württemberg	Germany	Local or regional authority (Germany)
193	Rhein-Neckar-Kreis Landratsamt	Germany	Local or regional authority (Germany)
194	Städtetag Rheiland-Pfalz	Germany	Local or regional authority (Germany)
195	IDW (Institut der Wirtschaftsprüfer)	Germany	Professional association
196	FEE (Federation of European Accountants)	Other	Professional association
197	IPSASB (International Public Sector Accounting Standards Board)	Other	Professional association
198	Markt Bruckmühl - Bayerischen Städtetags	Germany	Local or regional authority (Germany)
199	ACCA (the Association of Chartered Certified Accountants)	United Kingdom	Professional association
200	Deutsche Rentenversicherung Bund	Germany	Other national public institution
201	The Nordic Federation of Public Accountants	Other	Professional association
202	Landkreis Bergstrasse	Germany	Local or regional authority (Germany)
203	Gemeindetag Baden-Württemberg	Germany	Local or regional authority (Germany)