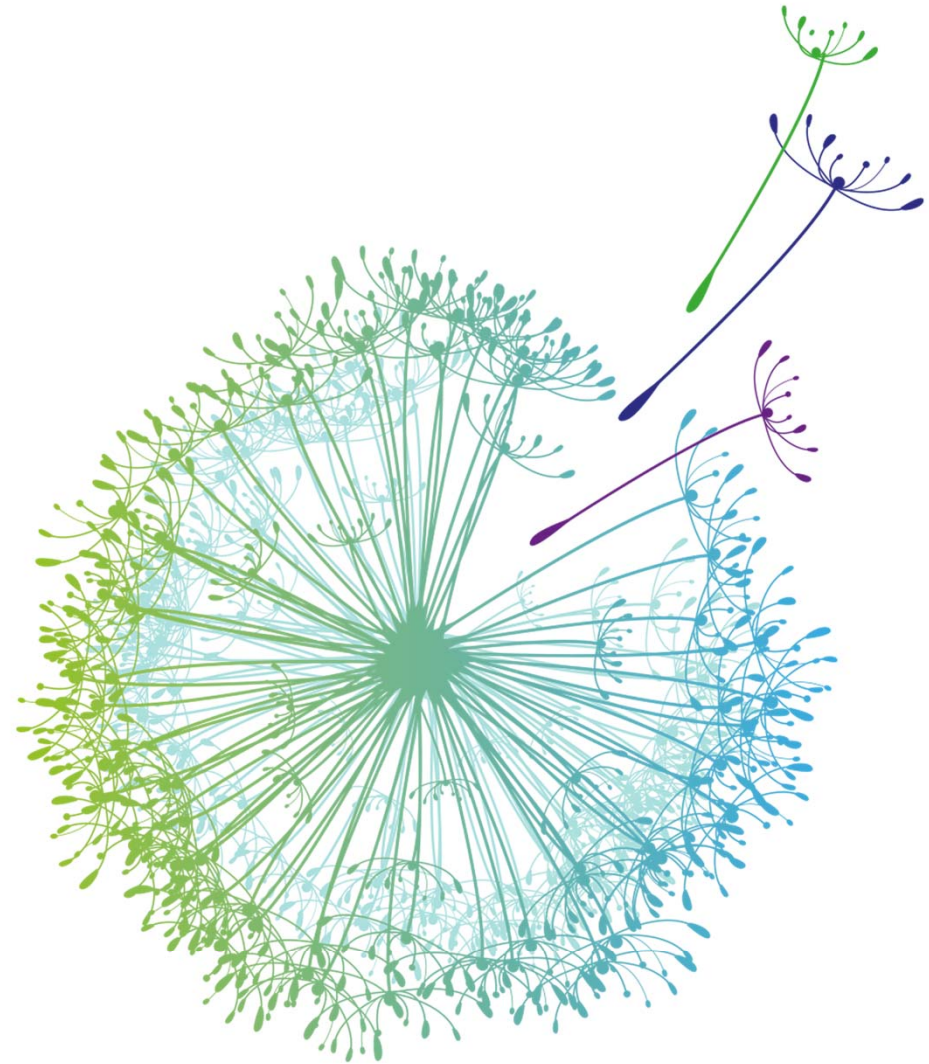




Sustaining IPSAS

UNTFAS

Rome
2-3 October 2017



2017
**INTERNATIONAL YEAR
OF SUSTAINABLE TOURISM
FOR DEVELOPMENT**

IPSAS activities

Quarterly closings

IPSAS 39

Actuarial valuations every 3 years

Other: focus IT modules implementation

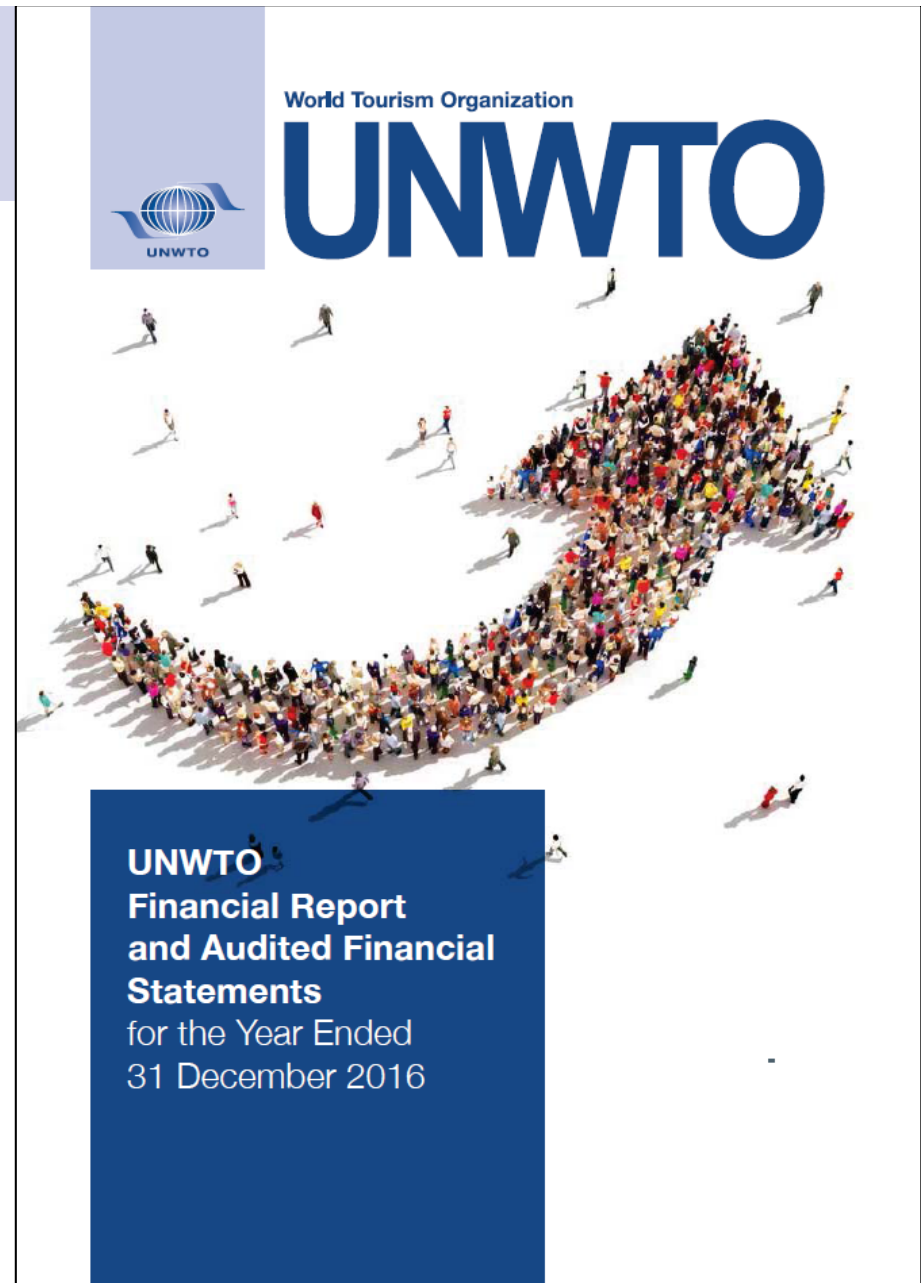


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Challenges - FS

- ✓ **Unqualified opinion**
- ✓ **Time constrains
(external audit at
beginning March)**
- ✓ **Still a lot of manual
work**



2016 audit – issues raised

EM: IPSAS 23

EM: Going-concern (ASHI)

PPE: lower threshold

Other management matters



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BE A RESPONSIBLE TRAVELLER

Thank you!

Mónica González

Chief

Budget and Finance

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Visit us at unwto.org

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