

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

Fields marked with * are mandatory.

This questionnaire is being made available in English, but you are welcome to respond in any of the other official languages of the European Union if you prefer. Translations of the questionnaire may be made available in other official languages of the European Union upon request to ESTAT-EPSAScontact@ec.europa.eu.

Identification of the respondent:

Name*

50 character(s) maximum

Profession (if applicable)

50 character(s) maximum

Name of Institution/Organisation (if you reply on behalf of one)

100 character(s) maximum

Transparency Register ID (if applicable)

- If you are a Registered organisation, please indicate your Transparency Register ID number in addition to the name and address of your organisation.

- If your organisation is not registered, you have the opportunity to [Register here](#).

- If the organisation is not registered, the submission is published separately from the registered organisations.

50 character(s) maximum

Address

100 character(s) maximum

Email*

50 character(s) maximum

Country

- | | | | |
|---------------------------------|--------------------------------------|--------------------------------|--------------------------------------|
| <input type="radio"/> Austria | <input type="radio"/> Belgium | <input type="radio"/> Bulgaria | <input type="radio"/> Croatia |
| <input type="radio"/> Cyprus | <input type="radio"/> Czech Republic | <input type="radio"/> Denmark | <input type="radio"/> Estonia |
| <input type="radio"/> Finland | <input type="radio"/> France | <input type="radio"/> Germany | <input type="radio"/> Greece |
| <input type="radio"/> Hungary | <input type="radio"/> Ireland | <input type="radio"/> Italy | <input type="radio"/> Latvia |
| <input type="radio"/> Lithuania | <input type="radio"/> Luxembourg | <input type="radio"/> Malta | <input type="radio"/> Netherlands |
| <input type="radio"/> Poland | <input type="radio"/> Portugal | <input type="radio"/> Romania | <input type="radio"/> Slovakia |
| <input type="radio"/> Slovenia | <input type="radio"/> Spain | <input type="radio"/> Sweden | <input type="radio"/> United Kingdom |
| <input type="radio"/> Other | | | |

If "Other" please specify*

50 character(s) maximum

Type of respondent*

- | | |
|---------------------------------------------------------|-------------------------------------------------------------------------------|
| <input type="radio"/> Individual | <input type="radio"/> Public accounting authority/standard setter |
| <input type="radio"/> Public audit authority | <input type="radio"/> National Statistical Institute |
| <input type="radio"/> Other national public institution | <input type="radio"/> Private financial (accounting/audit/consulting) company |
| <input type="radio"/> Private other | <input type="radio"/> International institution or organisation |
| <input type="radio"/> Academic | <input type="radio"/> Other |

If "Other" please specify*

50 character(s) maximum

Questionnaire

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

5,000 character(s) maximum

Key governance principles

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

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

10,000 character(s) maximum

Governance oversight

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

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

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

10,000 character(s) maximum

Stakeholder involvement

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

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

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

10,000 character(s) maximum

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

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

10,000 character(s) maximum

Interpretation of the standards

9. Do you consider that an interpretation function should be foreseen for EPSAS?

Yes No

9a. Do you consider that this interpretation function should be kept separate from the standard setting function?

Yes No

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

10,000 character(s) maximum

General

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

10,000 character(s) maximum

12. Here you can upload any files that you consider important to share with us in the context of this public consultation.