

Role of PAG in stakeholder engagement

PAGCP05

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INTERNATIONAL FINANCIAL REPORTING
FOR NON PROFIT ORGANISATIONS



Stakeholder groups



We brainstormed all the stakeholders we could think of!

We divided all the possible stakeholders into 5 categories

S – Standard Setters

A – Accountancy Profession

N – NPOs

F – Funders

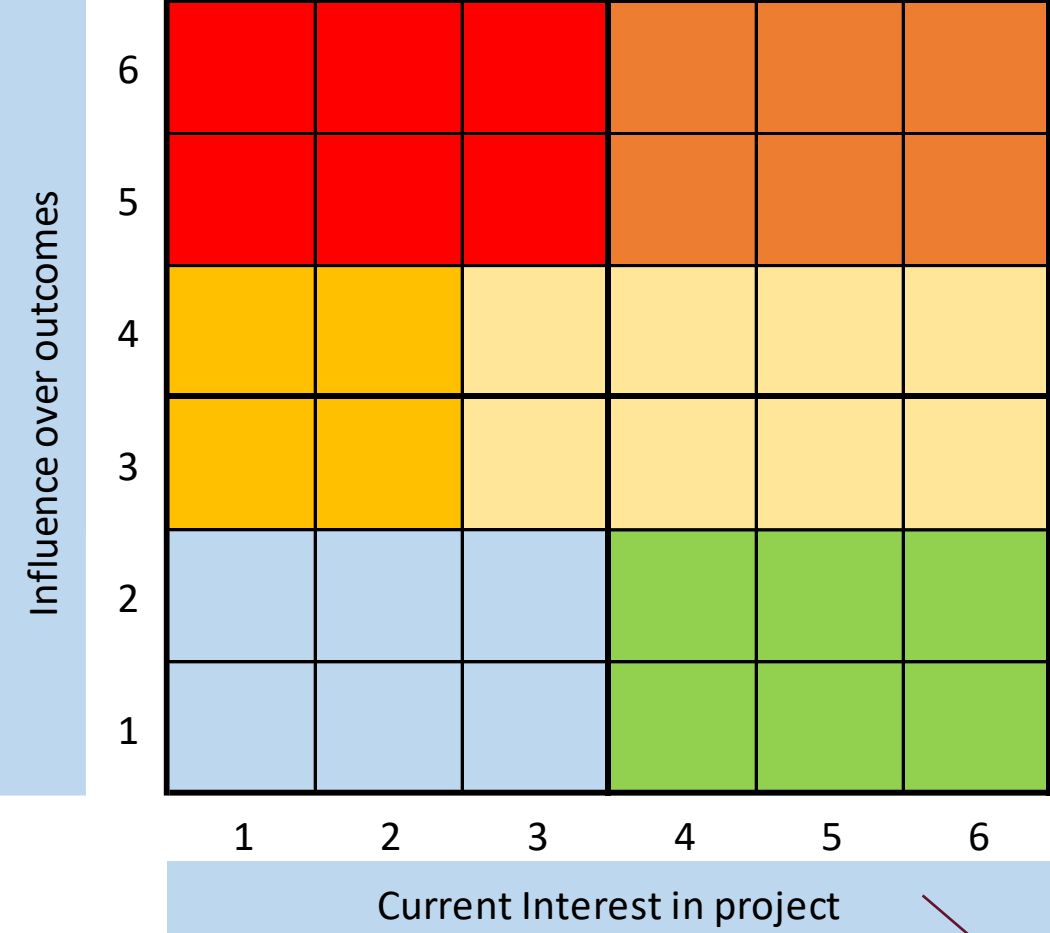
O – Others

Then divided the categories into groups

For each group, considered their level of interest and influence



Stakeholder mapping

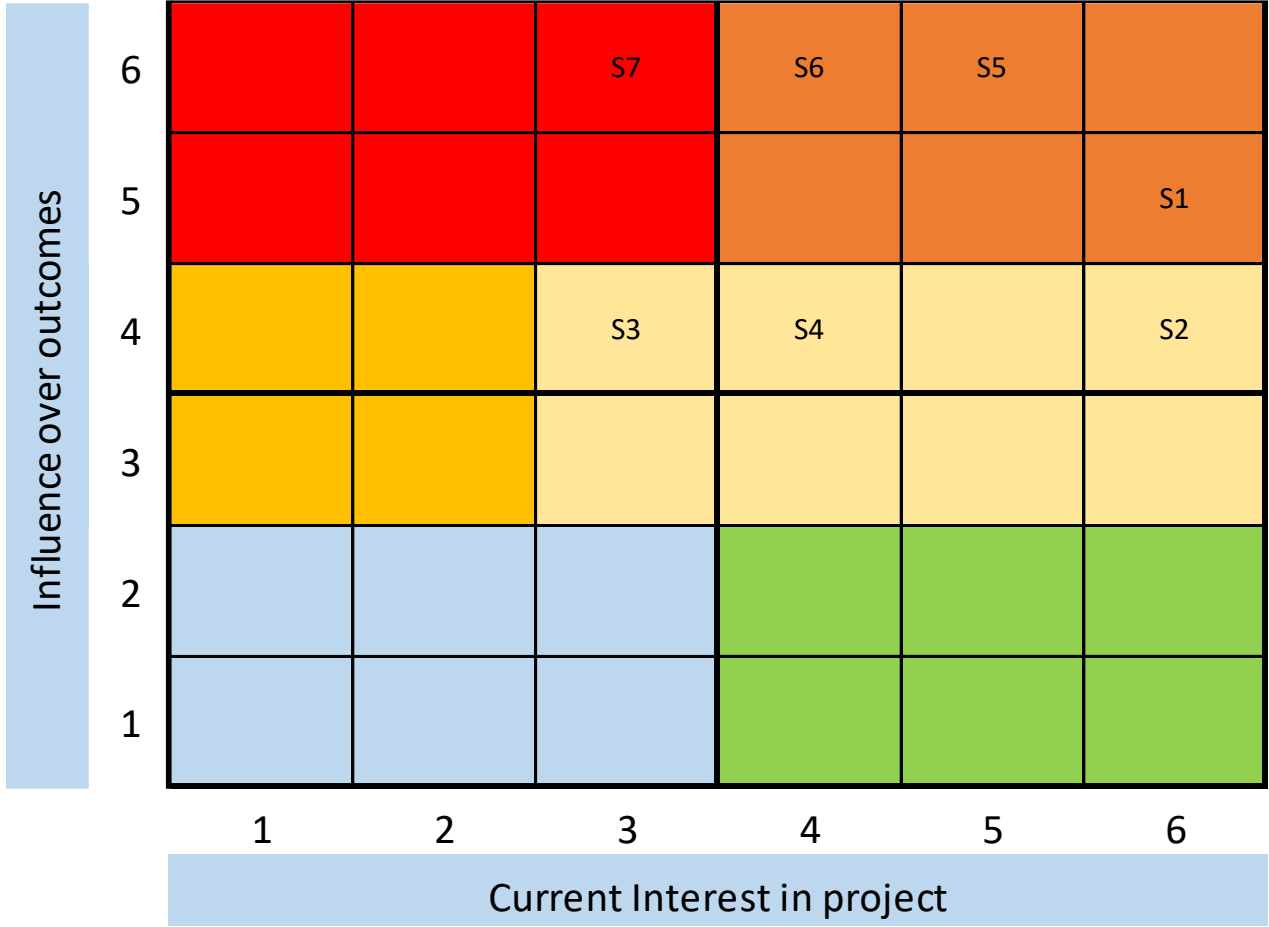


Effort	Who	Broad Approach
1	Very influential, would be interested if they knew	Find and connect - maximum effort (handpicked, individual)
2	Very influential, already interested and engaged	Continue to engage. Leverage to bring in others
3	Quite influential, not yet interested	Find and connect - medium effort
4	Quite influential, already quite interested	Increase their interest and engagement
5	Interested but not influential	Use as audience / platform for influencers
6	Neither influential nor interested	Engage via networks if affected

Clarification re axes



Standard Setters



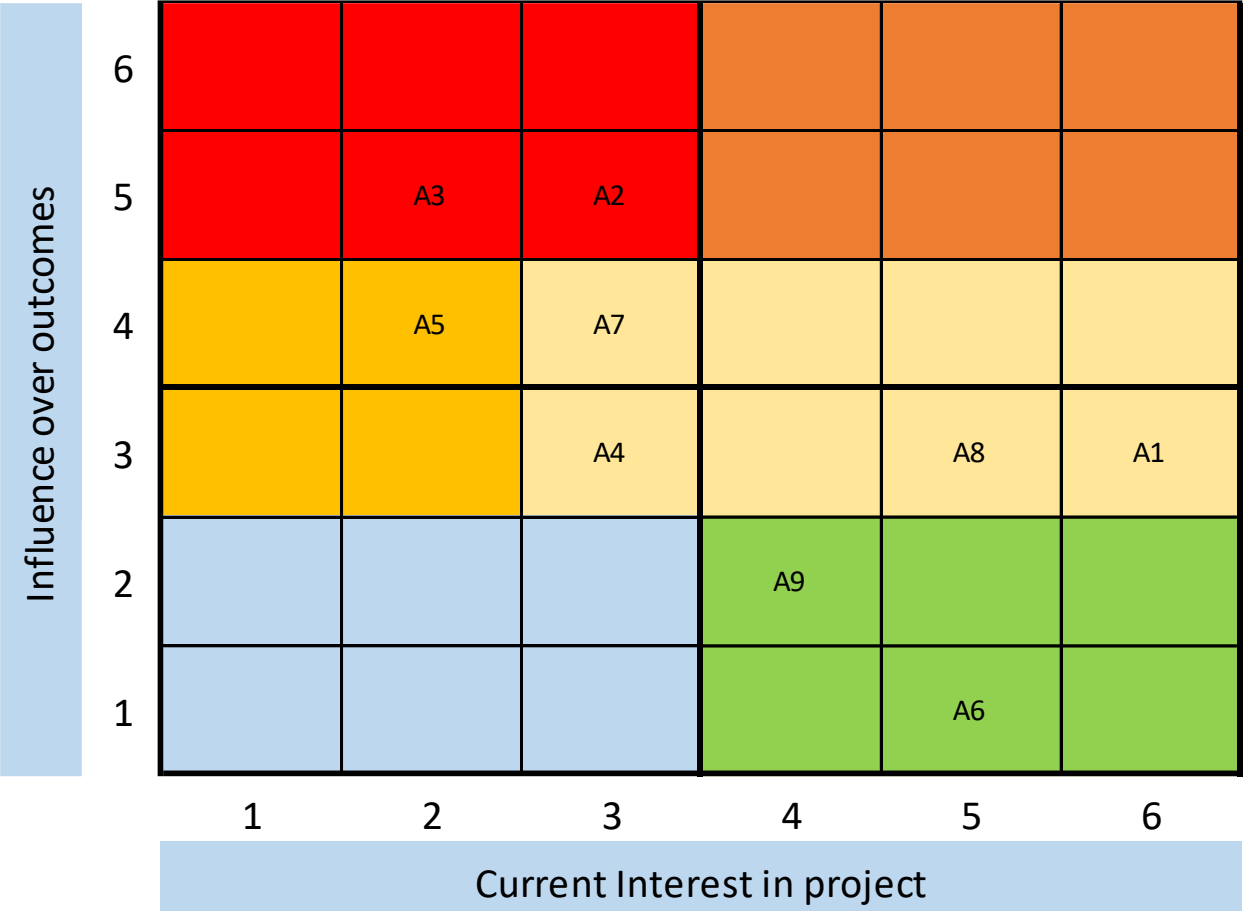
Standard Setters

- S1 TAG members with own standards
- S2 TAG members without own standards
- S3 NSS with own standards
- S4 NSS without own standards
- S5 IASB
- S6 IPSASB
- S7 Sector regulators /tax authorities

NSS = national standard setters



Accountancy Profession

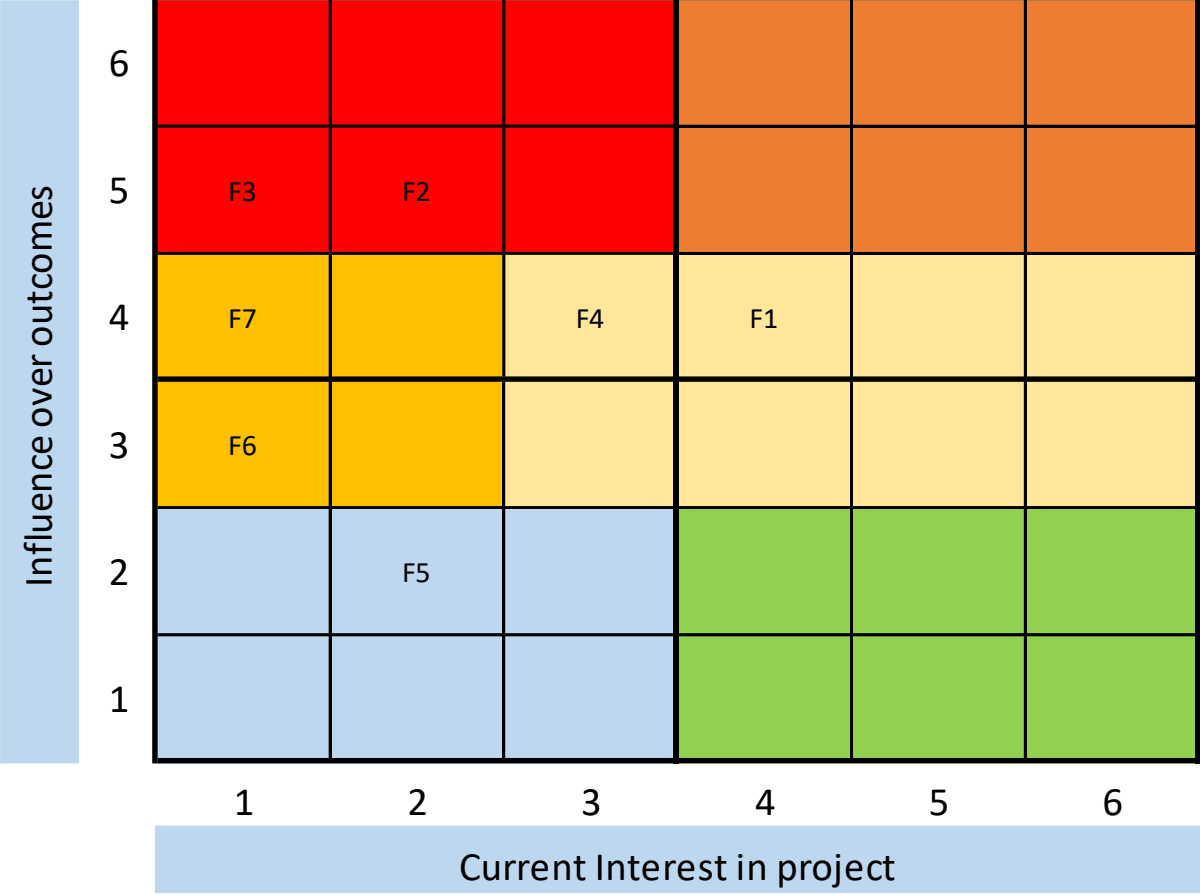


Accountancy Profession

- A1 PAO that have a role in the project
- A2 IFAC
- A3 Regional Accountancy Organisations
- A4 Professional Accountancy Organisations
- A5 Supreme Audit Institutions
- A6 Accounting software organisations
- A7 Large audit firms
- A8 Mid tier audit firms
- A9 NPO Board Members (individual accountants)



Funders

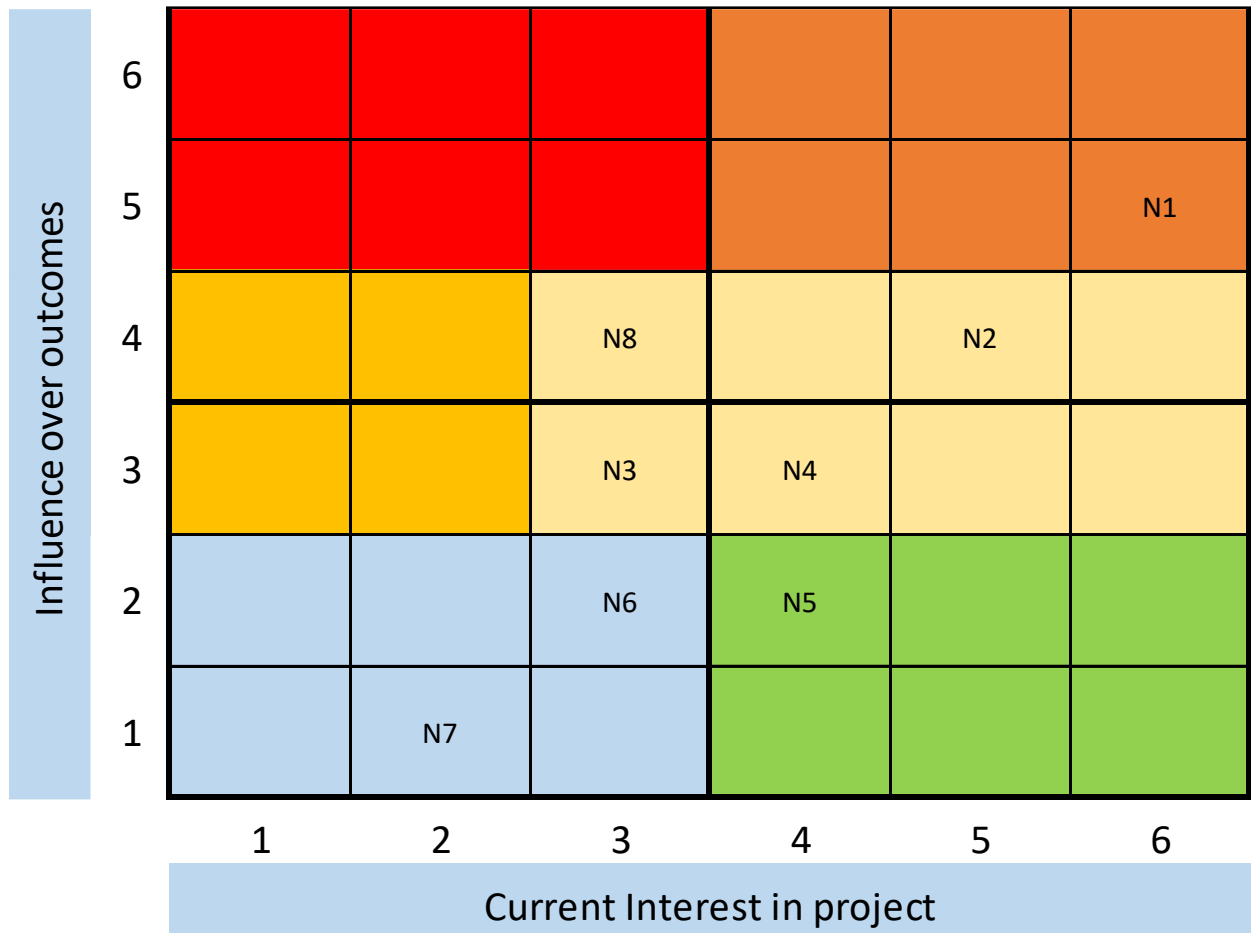


Funders

- F1 Large funders Involved in harmonisation
- Other funders:
- F2 Government / multilaterals
- F3 Development banks
- F4 Foundations
- F5 UN bodies
- F6 Funder networks
- F7 Fundraising platforms



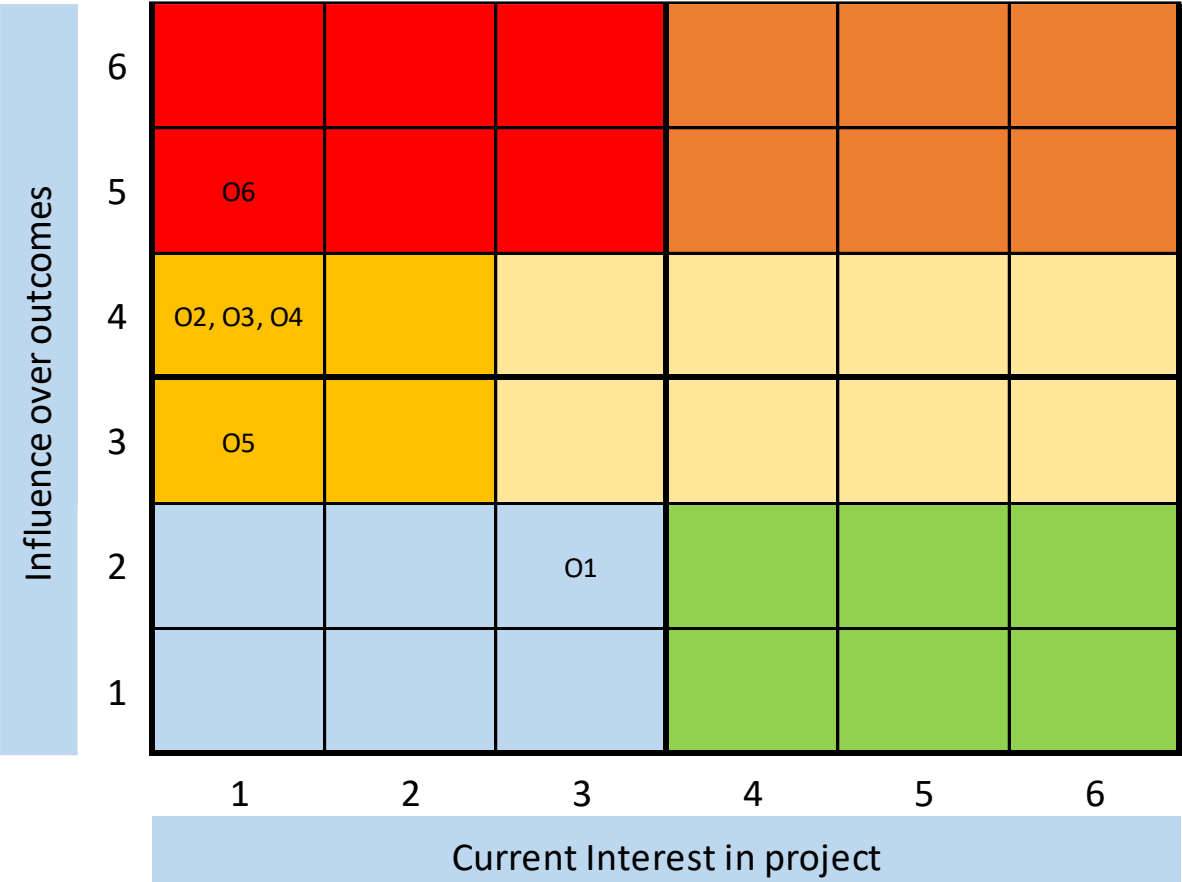
NPOs



- NPOs**
- N1 Large sub-granting federated
 - N2 Large sub-granting interational
 - N3 Large direct-implementing international, HQ has standard
 - N4 Large direct-implementing international, HQ has no standard
 - N5 Large sub-granting domestic, no national standard
 - N6 Large sub-granting domestic, national standard
 - N7 Small & Medium size NPOs
 - N8 NPO Networks



Others

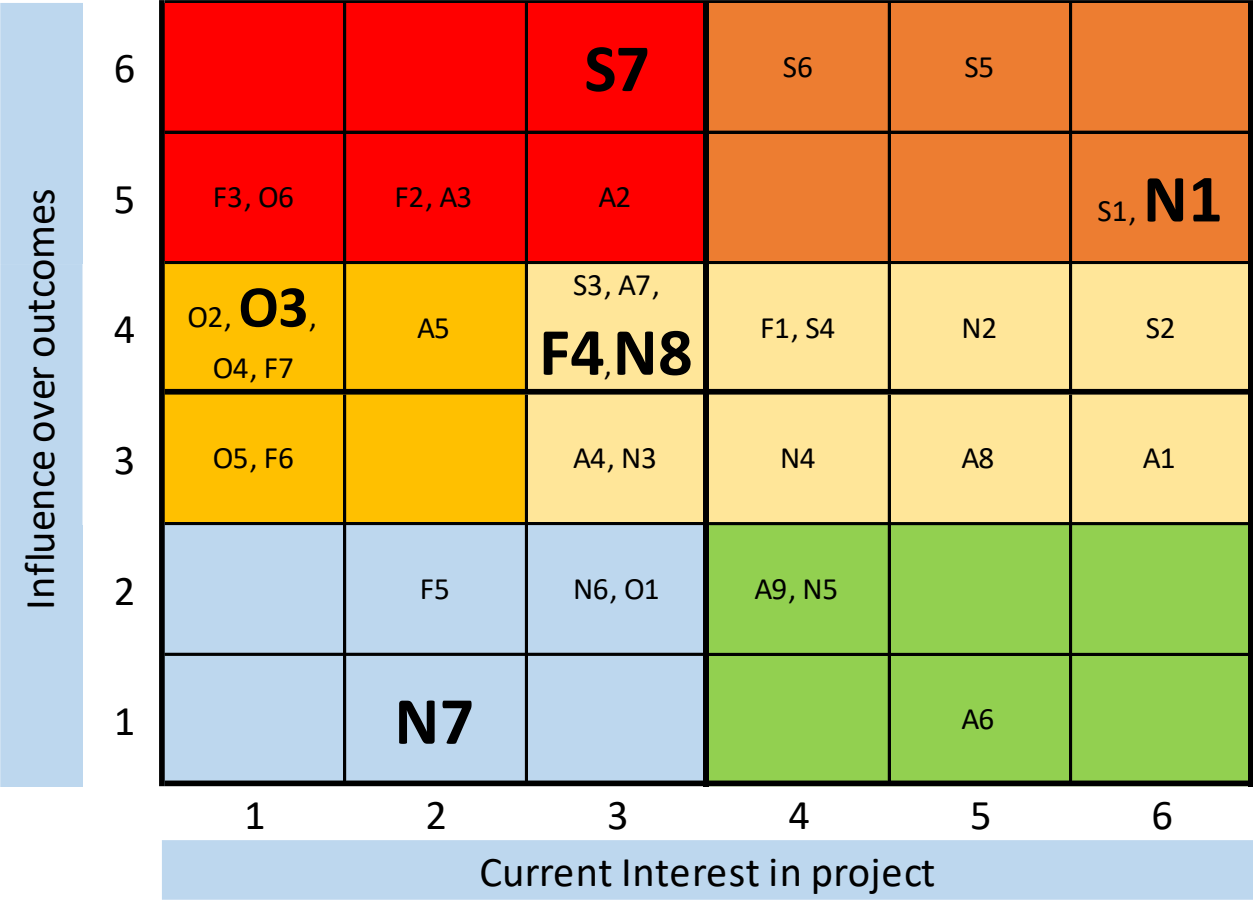


Other

O1 Academics
O2 Thought leaders / Global Ambassadors
O3 Banks and forex providers
O4 Rating providers
O5 Industry press
O6 Fatf (Global banks regulator)



Stakeholder strategy development



Acquire, Nurture, Inform, Monitor
Introductions
Pitches and value propositions
Phone calls, emails, meetings
Leveraging
Webinars and events
Content
Forum

- A8 Mid tier audit firms
- F4 Foundations
- S7 Sector regulators /tax authorities
- N1 Large sub-granting federated NPOs
- N7 Small & Medium size NPOs
- O3 Banks and forex providers



For each group, discuss

- Value proposition
- Possible engagement approach

Small Group	Stakeholders
Innocent, Carolyn, Chris, Tejas, Philip	N1 Huge federated NPOs N7 Small & Medium NPOs
Vuyiswa, Dorothea, Monica, Masa	F4 Foundations O3 Banks
Pesh, Karina, Kenneth, Paul, Karen	A3 Mid tier audit firms S7 Regulators / tax authorities