

## Public Sector Accounting Education Pathway



<b>Nature of Pathway (Option A, B, or C)</b>	<b>Option C - Establishes a separate professional education and certification framework specific to PSA (Kosovo case is within a national PAO member of IFAC. PAO covers public and private education program and also CPDs in accordance with international standards)</b>
Members of Educational Pathway Committee	
Identified Constraints and Challenges	<p>Kosovo is Europe's youngest country in terms of demographics – the average age of the population is about 26 years, with about 38 percent of the total population under the age of 19. However, youth unemployment rates are high and 30 percent of youth have no job, education, or training. One of the country's priorities is to improve the quality and relevance of the education system at all levels. Higher quality education is expected to provide greater opportunities for youth to acquire the skills that public sector employers are seeking in order to create a young and competent work force that can help attract investment and increase employment opportunities. One of the identified challenges is that at the university level (bachelor and master) there are not sufficient courses on public sector accounting.</p>
Next steps	<ul style="list-style-type: none"><li>• Cooperate with university, government and public institutions to develop special programs on public sector accounting in accordance with IPSAs and INTOSAI's. Collaborate with relevant in-country stakeholders to further refine and develop the proposed education pathway.</li><li>• Implementation of Kosovo Public Finance Management Reform Strategy (PFMRS) 2016-2020</li><li>• Sustainable and credible certification on PFM</li></ul>

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Technician	University Bachelor Level	University Master Level
<p>Accounting Technician program offered by PAO is the route to get professional designations for both private and public sector. After finishing 4 modules of this stage, a candidate can choose which route to follow.</p> <p>In the program for Certified Public sector Auditor, a candidate should sit and pass 4 modules:</p> <ol style="list-style-type: none"><li>1. S1/Financial Management and Budgeting</li><li>2. S2/Financial Reporting in Public Sector</li><li>3. S3/Public Finance and Information System</li><li>4. S4/Strategic Planning and Policy Development</li><li>5. S5/Governance, Risk and Control</li><li>6. S6/Audit Methodology</li></ol> <p>This program is a joint program with CIPFA and candidates gain a mutual membership in both PAOs</p>	<p>The undergraduate accounting program in University of Prishtina was introduced in 2010 with the assistance of a USAID program. Mutual recognition and exemptions with the local PAO are in place. The program does not require practical experience or internships to graduate. There is informal engagement between the Faculty and local and regional PAOs.</p> <p>The demand for accounting education at the Accountancy program has remained stable and high over the past few years. It is estimated that about 10 percent of all students of the Faculty choose the Accountancy undergraduate program.</p> <p>One in ten students choose the Accounting program. The Faculty has limited interaction with the corporate world, maintained through informal cooperation with professionals and the business community, especially with public sector.</p> <p>There is not a sufficient coverage of public sector accounting and auditing standards, within a syllabus of bachelor program.</p>	<p>In University of Prishtina there is not a master program on Accounting, but only a program on Banking, Finance and Accounting, in which there is only one elective course on Public Sector Accounting.</p>

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Professional Accountancy Organization	Government Training/Finance Academy	Certification/Qualification		Continuing Professional Development														
<p>SCAAK program for Certified Public Sector Auditor has been developed since 2013. First of all it was designed for Auditors of Supreme Audit Institution and from 2015 onward it is open for the new generation of students and professionals aiming a career in public sector.</p> <p>This program is adapted and flexibility added to meet specific needs of public sector professionals, which leads to increased membership base and as well a Certifications outside an institution can reduce the risks .Public Sector members are included within governance of SCAAK.</p>	<p>Treasury within MoF is responsible for training and certifying all public financial officers authorized to have access on FMIS and perform their role towards public budget spending, recording and reporting (Approx. 1700 persons)</p> <p>Training and Cert Unit (Treasury) - All users (1 role) need to be trained and certified in advance by Treasury, by getting respective technical skills on the specific financial module(s).</p> <p>Central Harmonization Unit (MoF) is responsible to train and certify all public sector internal auditors. Until now, there are over 85% licensed public sector internal auditors</p> <p>As a future plan, is restructure current Training Bodies with intention to establish a Training and Certification Center for Public Accounting and Auditors, in partnership with Education/Academy and Professional Association is possible for added value/extra value proposition. Certification to be required only for key financial roles, and to maintain the license update on periodical basis.</p>	<p><b>Certification program for Public Sector:</b></p> <table border="1"> <thead> <tr> <th data-bbox="1319 525 1564 634">Accounting Technician</th> <th data-bbox="1564 525 1854 634">Certified Auditor in Public Sector</th> </tr> </thead> <tbody> <tr> <td data-bbox="1319 634 1564 733">P1/Financial Accounting</td> <td data-bbox="1564 634 1854 733">S1/Financial Management and Budgeting</td> </tr> <tr> <td data-bbox="1319 733 1564 833">P2/Management Accounting</td> <td data-bbox="1564 733 1854 833">S2/Financial Reporting in Public Sector</td> </tr> <tr> <td data-bbox="1319 833 1564 933">P3/Accountant in Business</td> <td data-bbox="1564 833 1854 933">S3/Public Finance and Information System</td> </tr> <tr> <td data-bbox="1319 933 1564 1033">P4/Laws and Taxes in Kosovo (national laws)</td> <td data-bbox="1564 933 1854 1033">S4/Strategic Planning and Policy Development</td> </tr> <tr> <td></td> <td data-bbox="1564 1033 1854 1133">S5/Governance, Risk and Control</td> </tr> <tr> <td></td> <td data-bbox="1564 1133 1854 1333">S6/Audit Methodology</td> </tr> </tbody> </table>		Accounting Technician	Certified Auditor in Public Sector	P1/Financial Accounting	S1/Financial Management and Budgeting	P2/Management Accounting	S2/Financial Reporting in Public Sector	P3/Accountant in Business	S3/Public Finance and Information System	P4/Laws and Taxes in Kosovo (national laws)	S4/Strategic Planning and Policy Development		S5/Governance, Risk and Control		S6/Audit Methodology	<p>➤All members of SCAAK shall meet the minimal criteria for CPD in order to preserve their personal and professional competences.</p> <p>➤In this regard, the Public Sector Certified Auditor title holders should: At least complete 40 hours of CPD over the year out of which 22 hours must be verifiable CPD.</p>
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