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THE FUTURE

**FINCOP &
EDUCOP**

SMART INTERACTIVE TALK

**PRESENTATION OF THE
PUBLIC SECTOR
ACCOUNTING ASSESSMENT
(PULSE) FRAMEWORK**

April 5, 2022

CFRR»

**Centre for Financial
Reporting Reform**



WORLD BANK GROUP

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América Latina

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SMART INTERACTIVE TALK

PRESENTATION OF THE PUBLIC SECTOR ACCOUNTING ASSESSMENT (PULSE) FRAMEWORK

April 5, 2022

CONTEXT

The PULSE aims to support national and subnational governments in developing efficient and effective PSA systems. To achieve that goal, it is essential for governments to have a comprehensive understanding of the status of their PSA system and the associated public sector environment.

The PULSE methodology also aims to serve public sector entities to develop an understanding of the local PSA system and environment, the gap between national and international PSA frameworks, and the gap in actual application between national PSA and IPSAS. In particular, the PULSE enables governments to:

- Systematically collect information on the current performance of PSA systems, standards, and practices.
- Assess and report on conceptual and actual compliance with the IPSAS framework.
- Benchmark the performance of the current PSA systems in a user-friendly way, through a web-based assessment tool.
- Provide inputs for development of a comprehensive PSA reform strategy and roadmap.
- Use the assessment to develop policy recommendations and action planning to enable further strengthening of PSA systems and practices.
- Promote enhanced consistency and comparability with peers at both regional and global levels.

The main objectives of this webinar are: (i) present the PULSE methodology, including its structure, assessment process, and scoring methodology; (ii) discuss the next steps in terms of completion and piloting of the methodology. The event will be simultaneously translated into Albanian, Bosnian/Croatian/Serbian, Portuguese, Russian, and Spanish.

LOCATIONS AND TIME

- **06:00** - Guatemala City, Managua, San Jose, San Salvador, Tegucigalpa
- **07:00** – Bogota, Lima, Mexico City, Panama City, Quito,
- **08:00** – La Paz, Santo Domingo, Washington DC
- **09:00** – Brasilia, Buenos Aires, Montevideo
- **10:00** – Asuncion, Santiago
- **14:00** – Belgrade, Podgorica, Pristina, Sarajevo, Skopje, Tirana, Vienna, Zagreb
- **15:00** – Chisinau, Kiev, Minsk
- **16:00** – Baku, Tbilisi, Yerevan

AGENDA | TUESDAY, APRIL 5, 2022, 14:00 (CET)

14:00	Opening Remarks Dmitri Gourfinkel Senior Financial Management Specialist, PULSAR FinCoP Task Team Leader, The World Bank (Moderator for the event and panel) Daniel Boyce Practice Manager, Governance ECA region, The World Bank Patricia Mc Kenzie Acting Practice Manager, Governance LAC region, The World Bank
14:10	PULSE: Key features Andreas Bergmann Professor of Public Finance and Director, Public Sector, ZHAW School of Management and Law, Switzerland; former Chair of IPSASB Christoph Schuler Research Associate, ZHAW School of Management and Law, Switzerland
14:40	PULSE: Next steps and online assessment tool Dmitri Gourfinkel Senior Financial Management Specialist, PULSAR FinCoP Task Team Leader, The World Bank Vladimir Calderon Partner, Artexacta
15:00	The importance of using consistent assessment methodologies Srinivas Gurazada Head of PEFA Secretariat, The World Bank
15:15	The relevance of understanding of the actual status of the PSA systems for successful IPSAS implementation Ian Carruthers IPSASB Chair, Chair CIPFA Standards
15:30	Questions & Answers Jose Simon Rezk Senior Financial Management Specialist, PULSAR EduCoP Task Team Leader, The World Bank Juan Carlos Serrano FOCAL liaison and Sr. Financial Management Specialist, The World Bank

Closing remarks

15:55

Arman Vatyán | PULSAR Program Manager and Governance Focal Point for Central Asia, The World Bank

16:00

End of Virtual Workshop

BIOS OF THE SPEAKERS AND MODERATORS

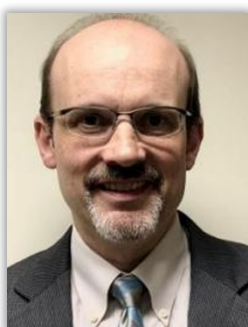
(in order of appearance)



DMITRI GOURFINKEL

Senior Financial Management Specialist, PULSAR FinCoP Team Leader,
The World Bank

Dmitri Gourfinkel is a Senior Financial Management Specialist at the World Bank's Governance Global Practice and has 16 years of professional experience in public financial management and fiduciary compliance in a number of countries. Before joining the Bank in 2007, he held several posts in both national and sub-national governments in Mexico, including Adviser to the Minister of Finance, Chief Adviser to the Deputy Treasurer of the Federation, and Chief Adviser to the Auditor General of Mexico City. Dmitri is a Certified Public Accountant by Mexican Institute of Charter Accountants and holds a master's degree in Public Administration from the Maxwell School of Citizenship and Public Affairs at Syracuse University. Dmitri is the Task Team Leader of the PULSAR Community of Practice on Financial Reporting.



DANIEL BOYCE

Practice Manager, Governance ECA region, The World Bank

Daniel Boyce is Practice Manager for Eastern Europe and Central Asia in the World Bank's Governance Global Practice. His unit covers 11 countries in Eastern Europe, South Caucasus and Central Asia. He is a Certified Public Accountant (CPA) and holds a Bachelor's degree in Accounting from Florida A&M University and a Masters and Ph.D. in Political Science from the University of California, Los Angeles (UCLA). Previously he managed the World Bank's financial management unit for Latin America and the Caribbean. Mr. Boyce is responsible for overseeing quality in the World Bank's Governance work, including operational financial management work and the capacity building activities in public sector management. Themes addressed by the Governance practice include those related to Justice Reform, State Owned Enterprises and Public Financial Management, among others. He also has leadership of regional initiatives related to Public Expenditure Management and Public Sector Accounting.



PATRICIA MC KENZIE

Acting Practice Manager, Governance LAC region, The World Bank

Pat is a Fellow of the Chartered Association of Accountants of England and Wales. She holds a post graduate certificate in Public Financial Management from the Harvard Kennedy School of Government, Executive leadership certificates from Duke University Fuqua School of Business and from the Cambridge University Institute for Sustainability Leadership. With a post-qualification experience in the fields of International Development, Central Banking, Commercial Banking, Oil and Gas Finance, Accounting and Auditing, Pat has worked in three geographic Regions (Latin America and the Caribbean, Middle East and North Africa and East and Southern Sub-Sahara Africa) with diverse clients in Low, Middle Income and OECD countries.



ANDREAS BERGMANN

Professor of Public Finance and Director, Public Sector, ZHAW School of Management and Law, Switzerland; former Chair of IPSASB

Andreas Bergmann is a Full Professor of Public Finance and Director Public Sector at the Zurich University of Applied Sciences, School of Management and Law since 2002. He was Chair of the International Public Sector Accounting Standards Board (IPSASB) from 2010 until 2015, after serving the board as a public member since 2006. He is a member of the Swiss Accounting Standard Setter for the Public Sector (SRS-CSPCP) since 2009, and a member of the European Commission Accounting Advisory Group since 2010, both ongoing. In 2010, Mr. Bergmann was a Visiting Professor at Victoria University in Wellington, New Zealand. He is a scientific advisor on PFM reforms in Switzerland, Europe, Central Asia, Latin America, South East Asia, and to various international organizations. From 2003 to 2009, he was the Scientific Advisor for the public sector accounting reforms at the federal and state level in Switzerland. He was also a member and later Chair of the advisory committee for GFSM2001/ESA95 implementation in Switzerland. In 1999, he joined Zurich University of Applied Sciences as a Senior Lecturer and became a Full Professor in 2002. Mr. Bergmann started his career as a business consultant before joining the Ministry of Education of the State of Zurich as a Project Manager for NPM Reforms/Head of Controlling. He holds a diploma from Lancaster University, and a master's degree and a Ph.D. from St. Gallen University.



CHRISTOPH SCHULER

Research Associate, ZHAW School of Management and Law, Switzerland

Christoph Schuler is a Senior PFM Expert and deputy head of the center for public financial management. He acts as project leader and project coordinator in various national and international projects with a strong focus on the PULSAR countries. This work includes the diverse area of PFM on all governmental levels, including the fields of diagnostic PFM work, IPSAS implementation, public sector accounting reforms, PFM project evaluations and PFM capacity building. The project partner include, among others, the World Bank, Inter-American Development Bank, Swiss State Secretariat for Economic Affairs SECO and the Swiss National Fund. Christoph Schuler is also a lecturer in the field of public finance and public financial management on undergraduate and post-graduate level as well as he is composing and developing scientific expertise and authoring scientific papers in international journals.



VLADIMIR CALDERON

Partner, Artexacta

Vladimir Calderon is in charge of coordinating all development projects of Artexacta, designing their architecture, and controlling them to guarantee their quality. Vladimir studied computer science in the University of Geneva, Switzerland, where he earned a Master's Degree. Vladimir is an expert in the design and architecture of complex systems and in the development of central components. Vladimir has been a Professor in the Universidad NUR in Santa Cruz, Bolivia, for over ten years. Before becoming an Artexacta partner, Vladimir was in Chamber of Industry and Commerce of Bolivia (CAINCO) and was responsible for the implementation of the first e-commerce system in Bolivia.



SRINIVAS GURAZADA

Head of the Public Expenditure and Financial Accountability (PEFA) Secretariat, The World Bank

Srinivas Gurazada is the Head of Public Expenditure and Financial Accountability (PEFA) Secretariat, housed in the World Bank in Washington DC. He is the Global Lead, Public Financial Management (PFM) working on synthesizing global knowledge on PFM to help Governments implement fiscal policies effectively. His expertise and interest include public sector reforms, including budget reforms (e.g. performance/ output-based budgeting),

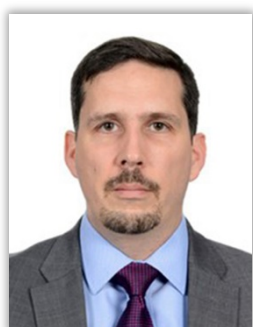
revenue mobilization, accounting and financial reporting reforms (IPSAS), internal controls, audit and conducting diagnostic assessments (PEFA, TADAT, PIMA, SAI – PMF, ROSC, PERs etc), political economy analysis, service delivery, decentralization, sovereign wealth funds, and SOE management. He has over 25 years of experience in Public Financial Management and Governance having worked in the Governments of India and Oman, several United Nations organizations and the World Bank.



IAN CARRUTHERS

IPSASB Chair, Chair CIPFA Standards

Ian Carruthers became Chair of the International Public Sector Accounting Standards Board (IPSASB) in 2016, having been a Board Member since 2010. As a Board Member he led IPSASB's work on Long Term Financial Sustainability and alignment between IPSASs and Government Finance Statistics. IPSAS issued during Ian's chairmanship so far include those on Social Benefits and Financial Instruments. Currently in his second term (2019 – 2021), Ian has now been reappointed as IPSASB Chair for a third term through to the end of 2024. After joining HM Treasury from PricewaterhouseCoopers in 1999, Ian played a key role in the UK Government's transition from cash to accrual budgeting and reporting, in particular leading its Whole of Government Accounts programme. He joined CIPFA in 2006. As part-time Chair, CIPFA Standards, Ian has been involved in all these aspects of the Institute's activities, including leading its work on the Role of the Public Services CFO, and the development of the International Framework for Good Governance in the Public Sector in partnership with IFAC.

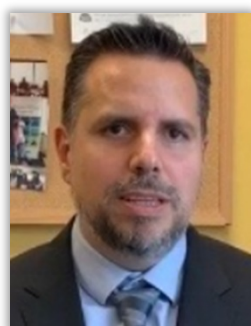


JOSE SIMON REZK

Senior Financial Management Specialist, PULSAR EduCoP Task Team Leader, The World Bank

Mr. José Rezk holds a master's degree in Strategic Management and Technology and university degrees in Business Administration and Accounting. He has also earned an Executive Certificate in Public Policy from the Kennedy School of Government at Harvard University. He holds several international certifications in accounting and auditing, including Certified Internal Auditor (IIA), Certified Information Systems Auditor (ISACA) and Certified Fraud Examiner (ACFE). José has over 20 years of work experience in Financial Management and Auditing, including 15 years at the World Bank. In his more recent role as Financial Management

Coordinator for Central America, he oversaw the PFM and fiduciary aspects of the project portfolios for Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panama. Previously, he served as Financial Management Specialist for several countries in Latin America and he was based both in Argentina and Honduras Country Offices. He has led several PFM studies including national and sub-national PEFAs, and more recently he led the organization of regional knowledge and learning conferences as CReCER and Cuentas Claras. He supported the engagement with the Latin-American Network of Government Accountant Generals (FOCAL) focused on strengthening Public Sector Accounting. His pre-Bank experience includes working for the private sector (IT industry) as well as for the public sector in Argentina. He currently works in the Centre for Financial Reporting Reform (CFRR) in Vienna on Public Sector Accounting and Corporate Finance Reporting related work. He is the TTL of the PULSAR EduCoP.



JUAN CARLOS SERRANO

Sr. Financial Management Specialist, The World Bank

Juan Carlos Serrano is currently Financial Management Coordinator for Andean Countries in the Governance Global Practice of the World Bank, and liaison with the Forum of Government Accountants of Latin America (FOCAL). His experience covers a wide range of areas on PFM reform, with a focus on governance, fiduciary oversight, provision of capacity building to governments, and strategic country-level engagement initiatives. During his tenure at the World Bank, Mr. Serrano has led multiple initiatives across the Latin America region involving a wide range of accountability and oversight institutions, aimed at improving the governance, and implementing transparency and accountability reforms. Before joining the World Bank, Mr. Serrano worked extensively in the Mexican public and financial sectors, working at the Advisory Unit of the Ministry of Finance, the Mexican Banking and Securities Commission, and other international banking institutions. Mr. Serrano is a Certified Public Accountant and holds a Master in Finance from Mexican Autonomous Technological Institute (ITAM). He is an active member of the accounting and auditing profession including active membership in organizations such as the American Institute of Certified Public Accountants (AICPA) and the Institute of Internal Auditors (IIA). He also holds a Certificate in International Financial Reporting from the Association of Chartered Certified Accountants (ACCA) in UK.



ARMAN VATYAN

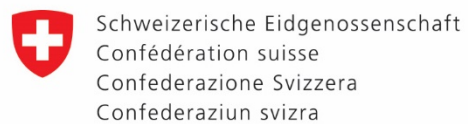
PULSAR Program Manager and Governance Focal Point for Central Asia, The World Bank

Arman Vatan, a UK and Canadian chartered accountant, is PULSAR Program Manager and a World Bank Governance Global Practice Focal Point overseeing the implementation of the World Bank's Governance activities in Central Asia including the financial management work program. He has more than 20 years of experience in leading critical financial management initiatives and reforms, including in public sector and corporate accounting and financial reporting, public internal and external audit, financial management information system (FMIS) and public internal control in 24 countries in the Europe and Central Asia, Latin America and Middle East and North Africa regions. He also leads the PEMPAL Internal Audit Community of Practice of 23 countries (since 2008) and other successful regional PFM programs. Prior joining the World Bank he worked at KPMG providing corporate governance, strategic planning, MIS, restructuring, acquisition, and privatization advice to governments and large public interest entities. He has around 20 years teaching experience at ACCA courses and as visiting lecturer at universities, regional and MBA programs.

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