

PUBLIC SECTOR ACCOUNTING ASSESSMENT (PULSE) FRAMEWORK

Latest update


December 3, 2024



Public Sector Accounting and Reporting Program

PULSAR Program is co-funded by:

 Federal Ministry
Republic of Austria
Finance

 Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Swiss Confederation

Federal Department of Economic Affairs,
Education and Research EAER
State Secretariat for Economic Affairs SECO

PULSE Pilot assessments status



- ✓ The **objectives** of the pilots are:
 - Test the implementation of the **PULSE web-based assessment tool**;
 - Identify **framework and/or tool inconsistencies** during this initial exercise;
 - Detect any potential **web-based tool glitches** during the pilot test.
- ✓ The first two pilot assessment have been completed, and reports published.
- ✓ Second round of pilot application is currently taking place in Georgia.
- ✓ Potential collaboration with ADB and IADB for self-paid assessments.
- ✓ Possibility of using PULSE at global level

PULSE tool update and upgrade



PULSE maintenance

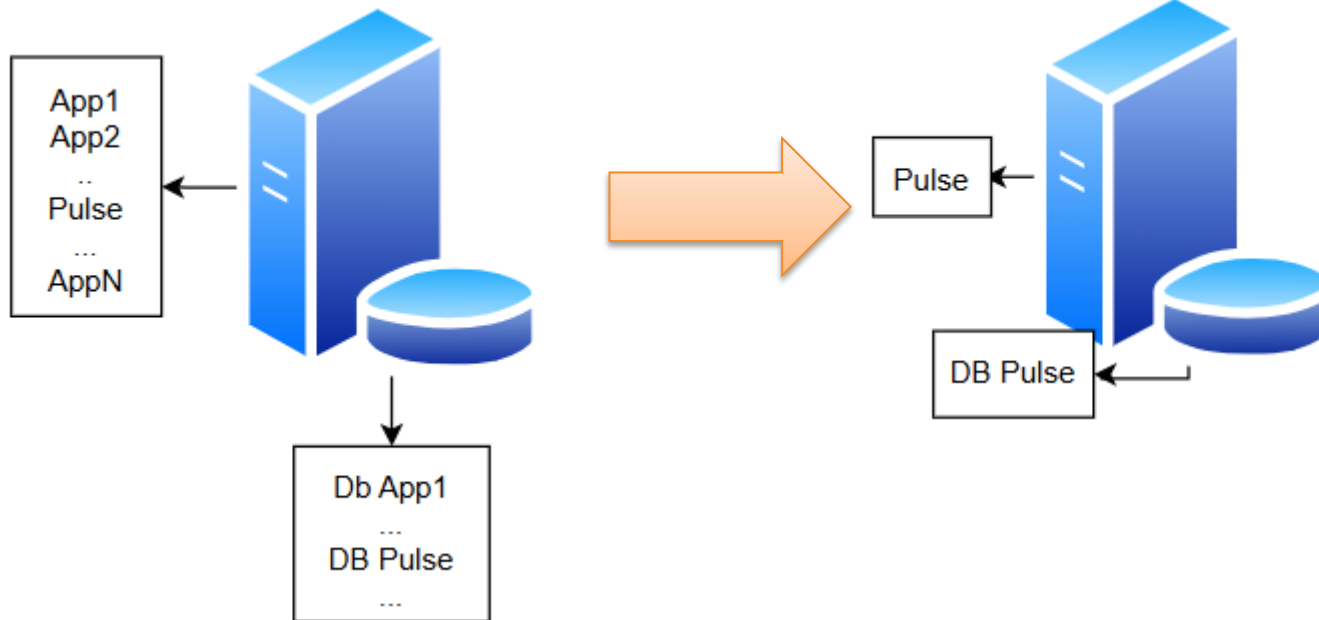
- ✓ Transition to a new dedicated server
- ✓ Applying patches, continuous improvement on security
- ✓ Upgrades to libraries used
- ✓ Regular backups to database and related files
- ✓ Secure certificates application to server

Transition to a new dedicated server



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- ✓ Currently Pulse online tool in a shared environment as it was a pilot online tool



Advantages

- ✓ Dedicated server for Pulse online tool, no possible interference with other applications.
- ✓ Easier to identify networking and availability issues.
- ✓ Security scheme for server access specific to Pulse online tool
- ✓ VPN access for specific technical personnel with audit log enabled dedicated only to Pulse online tool

PULSE tool update and upgrade



- ✓ Focus on the autonomy of the Pulse administrators.
- ✓ Avoid the need of technical personnel for administrative tasks.
- ✓ Innovate applying Artificial Intelligence to standardize the assessment exercise.



PULSE tool update and upgrade – Autonomy for administrators



Inclusion of QA Templates (Word documents) in the system

- ✓ Administrators should be able to upload templates of Concept Note and Report.
- ✓ Templates will be used essentially for compliance and generation of a draft of the document.
- ✓ The system will allow the test of compliance of uploaded documents (Concept Note or reports)
- ✓ The system will allow the generation of the document once the user provides with the input for the document.
- ✓ The system will comply with the format of the document and the sections.

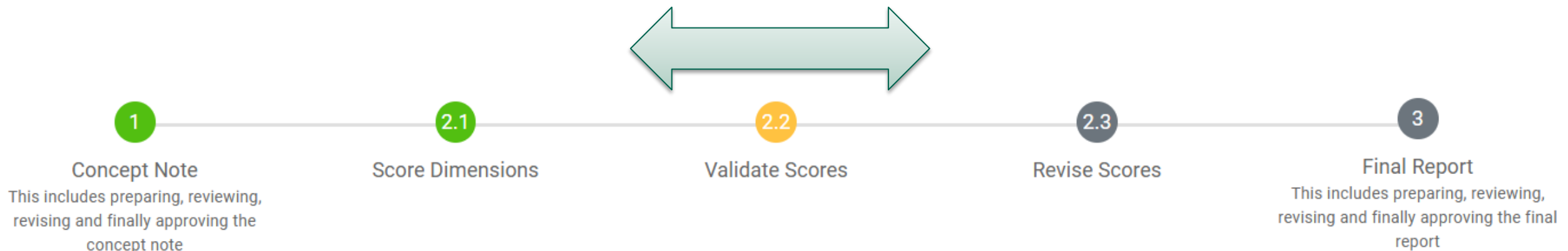


PULSE tool update and upgrade – Autonomy for administrators



Adding function to go backwards in any step of an assessment

- ✓ The assessment team leader must be able to change the status of an assessment not only to the next step but also to be able to go one step behind in the process.
- ✓ This rewinding on the assessment process is necessary when there are observations in previous steps and must be corrected before they affect future steps of the assessment.
- ✓ Administrator no longer need technical assistance to go to a previous step



PULSE tool update and upgrade – Autonomy for administrators



Configuration of notifications

- ✓ There are 20+ different types of notifications sent by the Pulse online tool.
- ✓ Administrators should be able to edit them and look for notifications by type and by assessment.
- ✓ For a specific assessment, the team leader will be also able to edit the notification in a different language or syntax.



PULSE tool update and upgrade – Autonomy for administrators



FAQs section and Glossary

- ✓ The administrators should be able to:
 - Manage a list of FAQs.
 - View the usage (number of views) of each question to assess their usefulness.
 - Manage a glossary of terms.
- ✓ The FAQs and glossary should be available for all users in a visible and easy to access place

PULSE tool update and upgrade – Autonomy for administrators



Assessments comparison

- ✓ Side by side comparison of assessments' scores at pillar, indicator, and dimension levels.
- ✓ Quick identification of key scores' differences, including comments, between two assessments

	Assessment A	Assessment B
2.1. Accounting policies  Reviewed	 	 
2.2. Estimations  Reviewed	 	 

Artificial Intelligence



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Large Language Models (LLMs) are advanced AI systems capable of understanding, processing, and generating human language, which can automate and enhance various tasks such as data analysis, report generation, and quality assurance in financial assessments. Some the most common LLMs' universes are:

- ✓ OpenAI ChatGPT
- ✓ Anthropic Claude
- ✓ Google Gemini
- ✓ Meta Llama



PULSE tool and Artificial intelligence



Considerations on artificial intelligence features

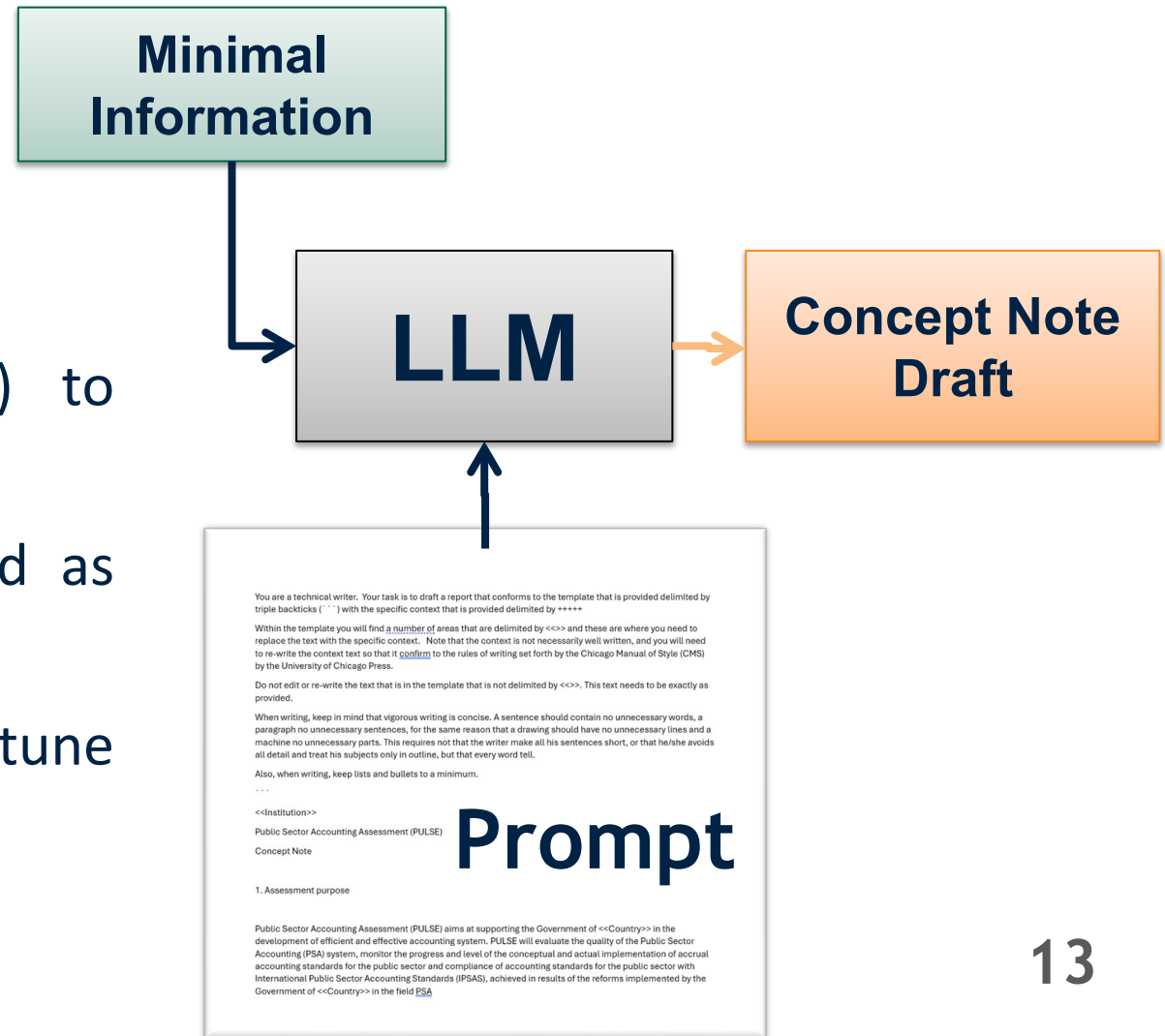
- ✓ Correctly prompting AI for production sites is a continuous trial & error effort that needs a benchmark for each specific case.
- ✓ It is essential to cover at least the basics of LLM security to avoid prompt injection issues.
- ✓ Every AI functionality must have the ability to be flagged and the corresponding justification for this observation. This must be recorded for later analysis.
- ✓ If an AI function needs a training set, it is a particularly delicate exercise to develop this training set.
- ✓ The functionality inside the Pulse online tool **MUST** be independent from the LLM to use.

PULSE tool and Artificial intelligence



Generate a draft concept note

- ✓ Develop a proper prompt (instructions) to generate a concept note draft
- ✓ Identify the information that will be used as input for the generation
- ✓ Develop the frontend necessary to fine tune these information when needed



PULSE tool and Artificial intelligence



Check the compliance of the concept note and the final report

- ✓ The sections of the concept note, and the final report are already established within the methodology. Use these as input to assess compliance of a concept note or final report.
- ✓ Develop a proper prompt (instructions) to check the compliance
- ✓ Develop and test the usability of the result on how to report this compliance.
- ✓ The LLM works with the input descriptions and tests compliance to each of the contents of the sections in a document.

PULSE tool and Artificial intelligence



Validation of a justification for a specific dimension

- ✓ The methodology will be reviewed and probably enhanced to include the **appropriate prompts** in the scores table for each dimension.
- ✓ The prompt, along with the input from the assessment's users, will be processed by the LLM to **validate the comment/justification** for the dimension.
- ✓ As result, it will contain:
 - Analysis of the comment / justification.
 - **Suggested wording**, including missing aspects from the methodology.
 - Analysis on the score and the **reasons to agree or disagree** with the proposed score.

The justification provided for the conceptual and actual scores of "A" for Dimension 7.1 appears to be insufficient. While the justification mentions that financial instruments or their components are presented as financial assets, financial liabilities, or equity instruments in accordance with the substance of the contractual agreement, it lacks specific details and evidence to substantiate full compliance with the IPSAS 28 standards.

Reasons for Insufficiency:

1. **Lack of Detailed Evidence:** The justification does not provide detailed evidence or examples of how the financial instruments are being presented in practice. It should include specific instances or documentation showing that the presentations align with the

Reasons for Insufficiency:

1. **Lack of Detailed Evidence:** The justification does not provide specific examples of how the financial instruments are being presented in practice. It should include specific instances or documentation showing that the presentations align with the definitions and requirements of IPSAS 28.
2. **Quantitative Data:** There is no quantitative data or specific examples of instruments that demonstrate the adherence to the standards. A number of instruments reviewed, types of instruments, a

Ass

- **Disagreement:** Without detailed evidence, it's challenging to confirm that the comprehensive regulatory framework is fully aligned with IPSAS 28. The score might be considered too high without supporting evidence. A lower score, such as "B", might be more appropriate unless detailed documentation can be provided.

Actual Score: A

- **Disagreement:** Similar to the conceptual score, the actual implementation score requires concrete examples and data showing that the entity consistently applies the standards in practice. Without this, the score of "A" seems optimistic. A "B" score would be more justified in the absence of detailed evidence.


Thank you!



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