

PUBLIC SECTOR EDUCATION COMMUNITY OF PRACTICE

8-9 April 2019 Ljubljana, Slovenia





Centre for Financial Reporting Reform (CFRR) Governance Global Practice, The World Bank

Address: Praterstrasse 31, 1020 Vienna, Austria

Web: www.worldbank.org/cfrr Email: cfrr@worldbank.org

Phone: +43-1-217-0700



8–9 April 2019, Center of Excellence in Finance, Cankarjeva cesta 18, Ljubljana, Slovenia

CONTEXT

The 4th Education Community of Practice (EduCoP) will be hosted by the Center of Excellence in Finance (CEF) and will reconvene representatives of Ministries of Finance, universities and Professional Accountancy Organizations (PAOs) to further explore the development of quality Public Sector Accounting (PSA) education programs in participating countries. During the workshop, participants will consider factors in the development of a PAO membership tier for public sector accountants, learn more about the exemption model to coordinate development of accounting professionals among various educational institutions and be introduced to model financial statements based on International Public Sector Accounting Standards. Additionally, the International Monetary Fund will present its paper on Implementing Accrual Accounting in the Public Sector.

The workshop will include a working session to refine Country Strategy and Action Plans for the rollout of the PSA "Training of Trainers" ("ToT") activity planned under Phase 2 of the PULSAR Program. Before concluding the workshop, participants will be familiarized with the work of CEF and tour the facility.

Simultaneous interpretation into Russian and Serbian/Croatian/Bosnian will be available.

AGENDA | MONDAY, 8 APRIL 2019

Welcome and Opening Remarks

This session will provide an overview of the workshop objectives and participants will be presented with a brief introduction of the Center of Excellence of Finance.

09:00

Bonnie Ann Sirois | Senior Financial Management Specialist, The World Bank
Patrick Umah Tete | Senior Financial Management Specialist, The World Bank
Ivana Nedizavec Korada | Deputy Director, CEF
Zelimir Stanic | Event Coordinator, CEF

Transition to Accrual Accounting

9:30

This session will present guidance contained in the IMF paper, *Implementing Accrual Accounting in the Public Sector*.

Suzanne Flynn | PFM Advisor, International Monetary Fund

10:45 Coffee Break

Public Sector Accountants' Membership in Professional Accounting Organizations

11:15

This session will explore considerations in establishing a Public Sector membership tier in a PAO through a moderated discussion with PAO, University and Government representatives.

Moderator:

John Hodge | Senior Financial Management Specialist, The World Bank

12:30 Lunch Break

PSA ToT Rollout

13:30

In this session The PSA ToT rollout planned for Phase 2 will be presented to the group. Participants will have the opportunity to raise specific questions relating to the ToT and break into groups to further refine Country-level Strategy and Action Plans (CSAPs) to prepare for the ToT rollout.

Bonnie Ann Sirois | Senior Financial Management Specialist, The World Bank
Patrick Umah Tete | Senior Financial Management Specialist, The World Bank

15:00 Working Coffee Break - Participants will work in groups on CSAPs

PSA ToT Rollout – Group presentations

Country level strategy and action plans (CSAPs) for the PSA ToT rollout will be presented, as well as any updates to country PSA education roadmaps.

15:30

Moderators:

Natalia Konovalenko | Consultant, The World Bank

Lamija Marjanovic | Senior Financial Management Specialist, The World Bank

Bonnie Ann Sirois | Senior Financial Management Specialist, The World Bank

Patrick Umah Tete | Senior Financial Management Specialist, The World Bank

Presentation of Good Practice Guide

17:00

In this session the Good Practice Guide working group will present its work.

Moderator:

Lamija Marjanovic | Senior Financial Management Specialist, The World Bank

17:30 End of Day 1

AGENDA | TUESDAY, 9 APRIL 2019

ACCA Exemption Model and IPSAS Certification

09:00

The exemption model applied in the ACCA qualification framework will be presented to the group as a practical example of an holistic PSA education pathway. ACCA will also present its IPSAS certification program to the group.

Julie Hepburn | Senior Head of Quality and Recognition, ACCA

11:00 Coffee Break

Model IPSAS Financial Statements

11:30

This session will present model IPSAS Financial Statements recently developed by Ernst & Young GmbH, and discuss application of this guidance material.

Thomas Müller-Marqués Berger | Partner and Global Leader International Public Sector Accounting, Ernst & Young GmbH

Get to know your host - Center of Excellence in Finance (CEF)

In this session participants will learn more about the programs and resources available through Center of Excellence in Finance. The session will conclude with a tour of the facility.

13:30

Jasmina Popovic | Program Specialist, CEF
Jovana Koloski | Program Facilitator, CEF
Irena Lukac | Partnership Officer, CEF
Polona Sirnik | Communications Specialist, CEF

15:00 Coffee break

Conclusion and Distribution of Certificates

In this session the group will summarize key takeaways from the workshop and next steps. Certificates of participation will be distributed to the group.

15:30

PULSAR Team:

Natalia Konovalenko | Consultant, The World Bank
Lamija Marjanovic | Senior Financial Management Specialist, The World Bank
Bonnie Ann Sirois | Senior Financial Management Specialist, The World Bank
Patrick Umah Tete | Senior Financial Management Specialist, The World Bank

16:30 End of Workshop

BIOS OF THE SPEAKERS

in alphabetical order



THOMAS MUELLER-MARQUÉS BERGER
Global Leader for International Public Sector Accounting, Ernst & Young

Thomas Mueller-Marqués Berger is Audit Partner and Global Leader for International Public Sector Accounting for Ernst & Young. Mr. Mueller-Marqués Berger was a member of IPSASB, and he is chair of its

Consultative Advisory Group since 2016. He is a Chair of Public Sector Group of Accountancy Europe and since 2013 represents it at the EPSAS Project of the European Commission. He served as a Member of Task Force "Audit Methodology" of European Court of Auditors. Furthermore he is a member of the European Commission Accounting Advisory Council. Thomas is a member of the Public Sector Committee within the Institute of Public Auditors in Germany. In 2016 he was awarded "Honorary Membership" by the UK Chartered Institute of Public Finance & Accountancy.



SUZANNE FLYNNPFM Advisor, International Monetary Fund

Suzanne works for the Fiscal Affair's Department of the IMF and has been based at the CEF since November 2016. She is the public financial management adviser covering six countries in South East Europe. She joined the IMF ten years ago after six years working in Africa with PwC

and in the Ugandan treasury. She started her career in the UK public service in 1987, starting in central government, and qualifying as a CIPFA accountant in 1991. She has also worked in a number of Asian and Central Asian countries, and worked with several governments in Europe. At the IMF, she coauthored the 2016 technical note: 'implementing accrual accounting in the public sector". Her work is funded by the European Commission.



JULIE HEPBURN

Head of Quality and Recognition (Professional Qualifications), ACCA

Julie is Head Quality and Recognition and is based in ACCA's Central Head Quarters in the UK. The quality and recognition team enhances the value and status of ACCA's qualifications, by accrediting employers, qualifications, tuition providers, and content providers. ACCA's rigorous

quality assurance frameworks ensure that only quality partners can be signposted by ACCA. Currently, the team have accredited over 8,000 employers, 300 learning providers and 1000 Universities across the global ACCA network. Prior to joining ACCA, Julie was the Education Services Director for a distance learning organization that enrolled over 35,000 students a year across a wide portfolio of courses.



JOHN HODGE
Senior Financial Management Specialist, CFRR, The World Bank

John Hodge joined the World Bank in June 2015 as a Senior Financial Management Specialist with the CFRR. Before this he spent four years with the main Professional Accounting Organization in New Zealand, including three years as a member of the Executive at the New Zealand

Institute of Chartered Accountants (NZICA) and the Chartered Accountants Australia and New Zealand (CAANZ). Previously he worked for PricewaterhouseCoopers for 13 years based in New Zealand, Canada and Italy.



JOVANA KOLOSKI
Program Facilitator, CEF

Jovana Koloski is a member of Program Team – Accounting thematic area. She designs and facilitates learning initiatives in that thematic area and coordinates selected projects within the certification program in accounting.



NATALIA KONOVALENKO
Consultant, CFRR, The World Bank

Natalia Konovalenko has joined the World Bank as a STAREP Local Facilitator for Ukraine, Financial Management Consultant in 2013. Natalia has been actively involved in accounting and audit reform, implementation of IFRS and aligning Ukrainian law in line with EU acquis communautaire since 2018. She has more than 20 years of experience

in capital market development and financial services market reform in Ukraine, and more than 15 years of experience in bringing international good practice and promoting international standards in different areas of financial sector.



IVANA NEDIZAVEC KORADA
Deputy Director, CEF

Ivana Nedizavec Korada as a Deputy Director is responsible for CEF's overall financial management and effective internal controls assurance. Her portfolio includes HR administration and is responsible for management, strategy and execution of CEF's IT infrastructure. She

provides guidance to the Event Management Team Leader.



IRENA LUKAC
Partnership Officer, CEF

Irena Lukac is responsible for managing relationships and partnerships with a wide range of CEF stakeholders. She supports the Director in managing relationship with the CEF Governing Board.



LAMIJA MARJANOVIC
Senior Financial Management Specialist, Governance Global Practice,
The World Bank

Lamija Marijanovic is a Fellow of the UK Association of Chartered Certified Accountants (ACCA) and has more than 15 years' experience in accounting and auditing in both the private and public sector. Since joining the World Bank Governance Global Practice in 2007, she has

contributed to several public finance management projects in Croatia and Bosnia and Herzegovina. Her previous experience includes working as an auditor in a Big 4 audit firm.



JASMINA POPOVIC
Program Specialist, CEF

Jasmina Popovic is a member of Program Team and heads the CEF's thematic priority of PFM – Accounting. She coordinates CEF's public sector certification programs in internal auditing and accounting, manages selected projects and team members within this program,

designs and facilitates learning initiatives in that thematic area.



POLONA SIRNIK
Communications Specialist, CEF

Polona Sirnik is responsible for effective communications of the CEF. Her responsibilities include development and implementation of the CEF communication strategy and development of various corporate communication contents and materials to promote the CEF's work and

assure visibility of the CEF's activities.



BONNIE ANN SIROISSenior Financial Management Specialist, CFRR, The World Bank

Bonnie joined the World Bank in 2013 from the United Nations Relief and Works Agency, where she held the position of Deputy Chief Accountant, overseeing IPSAS adoption and execution of the annual budget in the delivery of education, primary health care, relief and social

services, infrastructure and camp improvement, microfinance and emergency response services to Palestinian refugee populations located throughout the Middle East. In her current role, Ms. Sirois focuses on financial reporting and public financial management reforms globally, providing policy advice and technical assistance in both the public and private sectors. She is a U.S. Certified Public Accountant with over 25 years of professional experience in providing financial management, assurance and advisory services to private sector companies and government entities. Before embarking on a career in international development, she held the position of Principal at a BDO network firm in the United States and served as adjunct faculty at the University of Massachusetts.



ZELIMIR STANICEvent Coordinator, CEF

Zelimir Stanic is a member of CEF's Event Management Team and is responsible for support to the Program Team in implementation of programs, projects, and other activities.



PATRICK UMAH TETE

Senior Financial Management Specialist, The World Bank; Team Leader for the EDUCOP

Patrick Umah Tete has been at the World Bank for 14 years and currently provides financial management quality assurance advisory support on the operations financed by the Bank in Ukraine, Turkey, Tajikistan and Kyrgyz Republic. His experience is in Corporate Financial Reporting,

Public Financial Management and Financial Management for the Bank's Operations. Patrick has supported the successful application of accrual-based International Public Sector Accounting Standards (IPSAS) in Tanzania and the African Union Commission. He led work on evaluating outcomes of Azerbaijan's Corporate and Public Sector Accountability Project (CAPSAP) that introduced reforms and built professional technical capacity in public sector accounting. He has extensive experience in supporting cross-country efforts toward harmonizing accounting standards and adopting IPSAS. Also, he has supported professional accounting organizations that want to harmonize accounting education using IFAC's International Education Standards.

Patrick is a Fellow of the Association of Chartered Certified Accountants and holds an MBA from the University of Warwick, United Kingdom. He has trained in Public Financial Management at Harvard University, the University of London and the International Monetary Fund (IMF). Before joining the World Bank, Patrick was an Audit Manager with KPMG.



MANAGED BY:





Centre for Financial Reporting Reform



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