



PERSPECTIVES FOR
THE FUTURE

**FINCOP &
EDUCOP**

SMART INTERACTIVE TALK
**ACCOUNTANCY EDUCATION
IN THE PUBLIC SECTOR:
INTERNATIONAL EXPERIENCES
AND PAO ENGAGEMENT**

May 19, 2022

CFRR»»

**Centre for Financial
Reporting Reform**



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PULSAR

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and Reporting Program
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PULSAR FINCOP & EDUCOP

SMART INTERACTIVE TALK ACCOUNTING EDUCATION IN THE PUBLIC SECTOR: INTERNATIONAL EXPERIENCES AND PAO ENGAGEMENT

May 19, 2022

CONTEXT

*PULSAR Education Community of Practice has been continuously supporting strengthening of the accountants & finance professionals in its beneficiary countries. Recent developments in PULSAR EduCoP support include (i) the ongoing arrangements for the translation into Russian of the *European Public Sector Accounting online course*, developed by the University of Rostock within DiEPSAm Project and discussed in a recent SIT, aimed at providing a broader access to the learning materials for professionals from PULSAR countries and (ii) the establishment of a *Resource Team* for EduCoP with the purpose of having regular discussions on the EduCoP agenda and to further align EduCoP work to the needs of the Community of Practice and PULSAR participating countries.*

This SIT will aim at exploring different international models for Public Sector Accounting education and reviewing the local and regional approaches to promoting accounting education in the Public Sector from PAOs prospective. During the session, members will have the opportunity to learn from a number of countries outside of the region and compare them to relevant models in the CoP member countries.

The key objectives of the upcoming SIT are: (i) to learn from Program partners on the activities being implemented at a local and regional levels aiming to encourage PAO engagement in public sector accounting education; (ii) review of PSA education models implemented in different countries and regions; (iii) exchange views on presented materials among the event participants.

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 | THURSDAY, MAY 19, 2022, 14:00 (CET)

Opening Remarks

14:00

Jose Simon Rezk | Senior Financial Management Specialist, PULSAR EduCoP Task Team Leader, The World Bank (Moderator for the event and panel)

Daniel Boyce | Practice Manager, Governance ECA region, The World Bank

Session 1: Sharing regional initiatives to support professional accounting organisations to improve PFM

14:10

Followed by Q&A

Sumita Shah | Executive Director, Confederation of Asian and Pacific Accountants

Moderator: **Natalia Konovalenko** | PULSAR EduCoP Team Member, Financial Management Consultant, The World Bank

Session 2: Public Sector Accounting Education models implemented in South Africa, Philippines, and Vietnam

14:40

Trudy Paul | South African Institute of Chartered Accountants (SAICA), Project Director: Learning & Development of Accounting Technicians (South Africa)

Noe Quiñanola | Chairman, Philippine Professional Regulatory Board of Accountancy

Pham Quang Huy | Head of Public Sector Accounting Division, School of Accounting (SoA), University of Economics, Ho Chi Minh City, Vietnam

Q&A session

15:40

Moderators:

Jose Simon Rezk | Senior Financial Management Specialist, PULSAR EduCoP Task Team Leader, The World Bank

Lefaria Nkm Nsong Kinimi | ET Consultant, World Bank and former Education Manager of Pan African Federation of Accountants

Closing remarks

15:55

Dmitri Gourfinkel | Senior Financial Management Specialist, PULSAR FinCoP Task Team Leader, The World Bank

16:00

End of Virtual Workshop

BIOS OF THE SPEAKERS AND MODERATORS

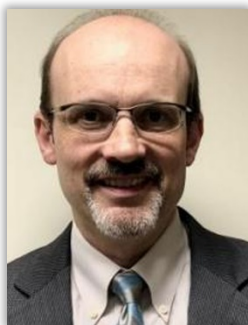
(in order of appearance)



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.



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.



SUMITA SHAH

Executive Director, Confederation of Asian Pacific Accountants

Sumita joined CAPA in October 2021. She is also Founder and Director of her own Company, established in 2020. Sumita has a diverse range of experiences including in strategy development, project management and delivery, policy and advocacy, PAO development, strengthening PFM, public sector audit and assurance, stakeholder engagement and communications. Through her own company, she provides consultancy services, mediation, mental health first aid training, and pro-bono advice to grassroots NGOs on accountability, governance and safeguarding. Previously, Sumita worked with ICAEW for 18+ years in senior roles with responsibilities across regulatory policy, public sector, professional standards, practice risk and audit and assurance. Sumita is a Chartered Accountant (ACA) with ICAEW, a Chartered Public Finance Accountant (CPFA) with CIPFA and a member of the Association of Accounting Technicians (MAAT). She is a member of the International Advisory Group of Public Finance for Women, and a UNHCR Communications with Communities working group in Greece. Sumita is an accredited Mediator (with the ADR group and Civil Mediation Council) and an MHFA Instructor (with MHFA England).



NATALIA KONOVALENKO

PULSAR EduCoP Team Member, Financial Management Consultant,
World Bank

Natalia Konovalenko has joined the World Bank as a STAREP Local Facilitator for Ukraine and Belarus, Financial Management Consultant in 2013. Natalia has been actively involved in accounting and audit reform, development of accounting education in a number of countries, including Ukraine, Belarus, Georgia, and Tajikistan. She has also been involved in regional CFRR activities in the area of private and public sector accounting and audit strengthening, being conducted within STAREP and PULSAR regional programs. Natalia has more than 25

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.



TRUDY PAUL

South African Institute of Chartered Accountants (SAICA), Project Director: Learning & Development of Accounting Technicians (South Africa)

Trudy Paul is a Learning & Development Specialist at the South African Institute of Chartered Accountants, overseeing all aspects of qualification development for both the public and private sectors. Her role also expands to accreditations of universities, employers and other education providers to enable the delivery of Accounting Technician Qualifications. Trudy is actively engaged with regulatory authorities to ensure compliance in the learning and development space. She has overseen the creation of a competency framework for both Public and Private Sector Accounting Technicians and worked closely with subject matter experts in the Treasury, municipalities, government departments and broader industry and commerce to ensure that all accounting technician qualifications are fit for purpose. With over 20 years experience in the financial services environment, Trudy has worked with teams of expert practitioners to design and develop learning solutions for accounting, banking, insurance and general management. Prior to joining SAICA in 2012, Trudy worked at the Institute of Bankers as the Head of Learning Delivery & Quality Assurance.



NOE QUIÑANOLA

Chairman, Philippine Professional Regulatory Board of Accountancy

Noe is a Certified Public Accountant, an Industrial Engineer and an Environmental Planner. He also finished his post graduate studies leading to Doctor of Philosophy in Business Administration and was conferred as Diplomate in Business Education by the Philippine Council of Deans and Educators in Business. He has had over four decades of professional experience and accomplishments. He had been in the four practice areas of the Accountancy profession, namely, public practice, academe, commerce and industry and government service. He has extensive experience in the field of Accountancy Education. He was a faculty member of the University of San Jose - Recoletos (USJ-R) from 1978 to 2014. He

was also designated as Director of its CPA Review Center, University Comptroller and Graduate School Professor. He later became the President of Southwestern University in Cebu City, Philippines.

In August 2018, he was appointed by the President of the Republic of the Philippines as Chairman of the Professional Regulatory Board of Accountancy, a position which he is still holding up to the present. He is active in professional organizations. He was a past president of Philippine Institute of Certified Public Accountants (PICPA) Cebu Chapter and was a National Vice President for Public Practice of PICPA. He was named as Outstanding PICPA member in 2018. He was also conferred as Global Accounting Hall of Fame by the Certified Management Accountants of Australia.



PHAM QUANG HUY

Head of Public Sector Accounting Division, School of Accounting (SoA),
University of Economics, Ho Chi Minh City, Vietnam

Pham Quang Huy is an Associate Professor of Accounting and Auditing in the public sector field and Head of the Public Sector Accounting Division, School of Accounting, at the University of Economics Ho Chi Minh City, Vietnam. He is a multi-award-winning author, researcher and lecturer, as well as a Program Director for Public Accounting at UEH. He earned the Vietnamese Certified Public Accountant of the Ministry of Finance and has strong expertise in public sector and private sector accounting, auditing, and taxation. He specializes in issues of public sector area and financial management in the public sector.

For the past 20 years, he has been in charge of various tasks related to quality assurance of accounting programs and academic consulting of the School of Accounting at the University of Economics. He also has experience in the area of scientific research and has published numerous peer-reviewed local as well as international periodic journals. In Vietnam, he was awarded the Vietnamese Young Scientific Talent issued jointly by the Ministry of Education and Training and Typical Young Teachers granted by the People Committee of Ho Chi Minh City from 2012 to 2017.

He has recently worked on a state budget-funded project, that explores the new management application for performance enhancement in Vietnam public sector organizations. In the teaching field, he lectures on the following academic subjects: International Accounting, Public Sector Accounting, Accounting Principles, State Audit, Internal Control in Public Sector, etc. He has also been a key player in establishing the public sector accounting major in UEH and continues his efforts to boost this major by spreading awareness to both learners and society at large.



LEFARIA NKM NSONG KINIMI

ET Consultant, World Bank and former Education Manager of Pan African Federation of Accountants

Currently, Lefaria Nkm Nsong Kinimi is employed by the World Bank as E T Consultant at Public Finance and Procurement (EGVPP) within the Governance Global Practice. In this position, he is responsible for providing technical leadership on: (i) on a broad range of issues relating to corporate financial reporting; (ii) specifically in accounting education, training, and professional development, and leading the EGVPP's engagement with partner countries; (iii) provide substantive technical input into policy and strategic work in the field of financial management. He builds and maintain relationships with relevant stakeholders; Assisting in the development of new methodologies, approaches, and operations; and contributing to the development of strategies for accounting education reform activities, and to the planning of the EQVPP's work program.

Previously, Lefaria was employed by the Pan African Federation of Accountants (PAFA) and has worked as Senior Specialist: Education & Capacity Building. This position was required of him: (i) to work with various stakeholders in the capacity building of existing PAFA Professional Accountancy Organisations (PAO) members; (ii) building strong and sustainable PAOs; (iii) bringing into PAFA membership African PAOs that are not yet members; (iv) formation of PAOs in African countries where none exist; and (v) maintaining relationships with PAFA members. (v) Additionally, he was also responsible of the Education portfolio in which he provided strategic and technical leadership.

Prior to joining PAFA, he worked as an Independent Contractor at KINIMI & CO with main responsibilities on Advisory and Entrepreneurs development. He has also worked at the Auditor General South Africa (AGSA) as Manager: Quality Control and also as Manager: Strategy Development, Monitoring and Evaluation. He has worked at the South African Receiver of Revenue Services (SARS) as Manager: Quality Control. In Bitline SA, he worked as Manager Strategy Development, Implementation and Business Development. At the beginning of his career, Lefaria worked as an Accountant at the City Council of Kinshasa.



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.

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