



PERSPECTIVES FOR
THE FUTURE

**FINCOP &
EDUCOP**

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

July 14, 2022

CFRR»»

**Centre for Financial
Reporting Reform**



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PULSAR **FINCOP & EDUCOP**

SMART INTERACTIVE TALK

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

July 14, 2022

CONTEXT

PULSAR Education Community of Practice has been continuously supporting strengthening of the accountants & finance professionals in its beneficiary countries. Within the previous Smart Interactive Talk, conducted on May 19th, PULSAR EduCoP and FinCoP members as well as invited participants had a chance to learn from the Program partners on the activities being implemented at a local and regional levels aiming to encourage PAO engagement in PFM reform and accounting education. Also, PSA education models implemented in South Africa, Philippines and Vietnam were presented and discussed with participants.

Building on the success of the previous event, this Smart Interactive Talk will continue the discussion of the different PSA education models implemented in selected countries and will review PAOs perspectives to supporting the accounting education in the public sector.

The key objectives of the upcoming SIT are: (i) to continue learning from PAOs on current programs and activities related to supporting of the accounting education in the public sector; (ii) review of PSA education models implemented in different countries and regions and compare them to relevant models in the CoP member countries; (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, JULY 14, 2022, 14:00 – 16:00 (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 accounting education in the public sector

Followed by Q&A session

- 14:10** **Jelena Misita** | Member of Board of Accountants, Auditors and Financial Workers of Federation of Bosnia and Herzegovina, Chair of IFAC PAO development and Advisory Group
Bruce Vivian | Principal, International Federation of Accountants
Moderator:
Jose Simon Rezk | Senior Financial Management Specialist, PULSAR EduCoP Task Team Leader, The World Bank

Session 2: Public Sector Accounting Education models

Followed by Q&A session

- 14:50** **David Gamkrelidze** | Head of the Cash Forecasting and Management Department at the State Treasury of the Ministry of Finance of Georgia, Associate Professor at the Ilia State University
Erisa Rodhani | Head of the Accounting Methodology Unit, Ministry of Finance and Economy, Albania
Patricia Mukangandu Hantumba | Director of Membership and Corporate Services, Zambia Institute of Chartered Accountants (ZICA)
Moderator:
Natalia Konovalenko | Financial Management Consultant, World Bank

Closing remarks

- 15:50** **Arman Vatyan** | PULSAR Program Manager; 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)



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.



JELENA MISITA

Member of Board of Accountants, Auditors and Financial Workers of Federation of Bosnia and Herzegovina, Chair of IFAC PAO development and Advisory Group

Ms. Jelena Misita is Chair of the IFAC PAO Development & Advisory Group, having been a member since January 2018 nominated by the Union of Accountants, Auditors and Financial Workers of Federation of Bosnia and Herzegovina (UAAFVFBH). Ms. Misita is a member of the Board of the UAAFVFBH and also serves on various profession-focused boards, committees and represents her country in international organizations. In March 2020, she became a member of the state-level Accounting and Auditing Commission of Bosnia and Herzegovina that is involved in regulation of the accountancy profession, including education matters. Ms. Misita has vast experience in PAO development and strengthening the accountancy profession in jurisdictions that require both strategic and practical assistance in adoption and consistent implementation of high standards of professionalism. For over 10 years Ms. Misita has served as the CEO of Revicon, a company concerned with business consulting, research and development



BRUCE VIVIAN

Principal, International Federation of Accountants

Bruce joined IFAC in mid-2021 as a Principal, responsible for member engagement and development. He qualified as a Chartered Accountant (SA) in 2006. He started his career by spending six years with PwC in assurance before taking a three-year hiatus to serve in his local church as a youth pastor. In 2013 he joined the learning & development unit at the Auditor-General South Africa as a manager for technical learning. He graduated with a Master of Commerce (Accounting) from the University of the Witwatersrand in 2016. Before

joining IFAC, he served as Senior Manager of Professionalisation at the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E), where he led the establishment of the African Professionalisation Initiative. In this role, he also contributed to various professionalization activities in the International Organization of Supreme Audit Institutions (INTOSAI) community.



DAVID GAMKRELIDZE

Head of Cash Forecasting and Management Department, State Treasury, Ministry of Finance, Georgia

David Gamkrelidze is head of the Department at the State Treasury (MoF Georgia), responsible for forecasting flows on Treasury Single Account and ensuring efficient and safe investment of public funds into financial instruments. Possessing more than 10 years of working experience in diverse financial positions, both in public and corporate filed, he has been in charge of Budgeting and Financial Planning; Accounting and Reporting (IFRS, IPSAS, PEFA); Analysis and Forecasting. Besides his current position at MoF, David is also actively engaged in academic field in various forms: holding position of associate professor at the Ilia State University since 2018, delivering lectures on “IFRS for SME” in the course of the World Bank & EU joint project since 2019 and teaching finance related topics in various teaching institutions. David has earned a bachelor’s degree in Business and Finance at Tbilisi State University. He also holds MBA degree from Tbilisi State University and another master’s degree in Finance from Bank of Georgia University/Caucasus Business School.



ERISA RODHANI

Head of the Accounting Methodology Unit, Ministry of Finance and Economy, Albania

Mrs. Erisa Rodhani, MsC, currently works as the head of the sector responsible for accounting in the public and private sector, at the Harmonization Directorate for Financial Management, Control and Accounting, in the Ministry of Finance and Economy. Mrs. Rodhani has been employed in the ministry since 2015, as a specialist at the abovementioned directorate. Mrs. Rodhani, since 2016, has been engaged as an assistant and as a lecturer at the Faculty of Economics at the University of Tirana and at Marin Barleti University, an engagement which

is related with the field of public finance, public sector accounting and internal control. Also, during 2018, she obtained the professional title of Certified Accountant and she has received a series of certificates related to International Public Sector Accounting Standards (IPSAS) and International Financial Reporting Standards (IFRS) issued by bodies such as ACCA and CIPFA. During these years, Mrs. Rodhani has been engaged as a lecturer at the Albanian School of Public Administration (ASPA) in the cycle of trainings developed regarding the concept of Public Internal Financial Control as well as in the Continuous Professional Development of Internal Auditors in the public sector.



PATRICIA MUKANGANDU HANTUMBA

Director of Membership and Corporate Services, Zambia Institute of Chartered Accountants (ZICA)

Patricia M Hantumba is the Director of Membership and Corporate Services at the Zambia Institute of Chartered Accountants (ZICA). She works in managing members in their training and practice of accountancy and ensuring adherence to local and international laws and regulations governing the profession. Patricia is currently involved in the strategic direction of the directorate with emphasis on anticipating, resolving and maintenance of membership offerings to enhance membership value proposition. She has participated in deriving local regulatory frameworks for the profession. She has managed various training programmes including examination processes.

Patricia has more than 20 years in the accountancy profession. Before the current position with the Institute, Patricia has worked for the Government as an auditor under specialised audits participating in value for money and forensic audits, as a teacher under the Ministry of Education, Education & Corporate Services Executive at the Association of Chartered Certified Accountants (ACCA) Zambia Office.

Patricia is a holder of a Bachelor of Arts Degree (University of Zambia), Bachelor of Science Degree in Applied Accounting (Oxford Brookes University), Masters in Business Administration (Herriot Watt University), and Association of Chartered Certified Accountants (ACCA). She is a Fellow member of ZICA and ACCA.



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.



ARMAN VATYAN

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

Arman Vatyán, 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.

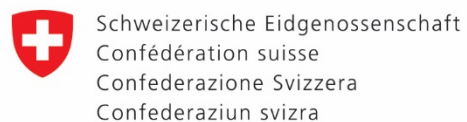
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