



PERSPECTIVES FOR
THE FUTURE

**FINCOP &
EDUCOP**

**7th JOINT EDUCATION AND
FINANCIAL REPORTING
COMMUNITIES OF
PRACTICE WORKSHOP**

June 6-8, 2023

Batumi, Georgia

CFRR»»

**Centre for Financial
Reporting Reform**



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The Public Sector Accounting
and Reporting Program
Web: www.pulsarprogram.org

7th JOINT EDUCATION AND FINANCIAL REPORTING COMMUNITIES OF PRACTICE WORKSHOP

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FOREWORD

The PULSAR Program, launched in 2017, is a regional and country-level program for 13 beneficiary countries in Europe and Central Asia. Its objective is to support the enhancement of public sector accounting (PSA) and financial reporting frameworks, in line with international standards and in accordance with good practices, to improve government accountability, transparency, and performance.

The objectives and scope of the PULSAR Program are jointly determined by the PULSAR Partners – Austria, Switzerland, and the World Bank – who also provide institutional support for its implementation and mobilize the resources needed for its activities. Beneficiary countries help shape the PULSAR Program through regional cooperation platforms and inputs to the two Communities of Practice (CoP): the Financial Reporting (FinCoP) and Education Communities of Practice (EduCoP).

Over the last few years investors, companies, governmental regulators, international organizations have been increasingly calling for standardization of sustainability reporting by corporations and State-Owned Enterprises, in the longer term, by governments. They also see an urgent need to consolidate a wide range of organizations and initiatives currently involved in this agenda.

Moreover, sustainable finance and sustainability reporting are interconnected and mutually reinforcing. Together, they can create a virtuous cycle of sustainable investment, driving the transition to a more sustainable and equitable global economy. Ultimately, the link between capital markets and sustainability criteria is foundational to achieving our shared climate and sustainability goals and building a more resilient global economy.

On the other hand, in order to ensure that the financial information prepared by the governments is reliable, relevant, and useful for decision making process, it is important to set up and put in place a solid reconciliation mechanism between different types of

information produced by the Public Financial Management (PFM) system, including budget, accounting, and fiscal statistics.

The main objectives of this face-to-face workshop will be focusing on:

- Present and discuss the latest developments and key stakeholders involved in sustainability reporting
- Explore conceptual foundations and key differences between sustainability and financial reporting
- Understand the implication of sustainability reporting in PSA and reporting
- Discuss the reconciliation approaches between budget, accounting, and fiscal statistic reporting
- Discuss reporting reconciliation from the perspective of best practices and country experiences
- Showcase Georgian experience in PSA implementation, challenges, and next steps
- Present the current status of PULSE pilot assessments in Armenia and Ukraine

Notes:

- Sessions' timing is based on local time in Batumi (two hours ahead of CET)
- Simultaneous interpretation will be available in Albanian, Bosnian/Croatian/Serbian, and Russian.

AGENDA | ARRIVAL DAY | MONDAY, JUNE 5, 2023

19:00 – 21:00 Reception

AGENDA | DAY 1 | TUESDAY, JUNE 6, 2023, 08:30 - 22:00

08:30 Registration, Welcome Coffee

Introduction to the day

Opening remarks

09:00

Dan Boyce | Practice Manager, Governance Global Practice, The World Bank

Mikheil Dundua | Deputy Minister, Ministry of Finance, Georgia

Davit Gamkrelidze | Head of Treasury, Ministry of Finance, Georgia

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

Sustainability reporting: Latest developments and key stakeholders

This session will discuss the different approaches in terms of the latest developments and trends, key stakeholders and linkage between sustainability reporting and economy

09:15

Gemma Sanchez-Danes | Acting Head of Secretariat Sustainability Reporting, European Financial Reporting Advisory Group (EFRAG) **[Remotely]**

Sam Prestidge | International Sustainability Standards Board **[Remotely]**

Ross Smith | Program and Technical Director, IPSAS Board

Moderator:

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

11:00 Coffee, networking break and group picture

Sustainability reporting: Conceptual foundations and connectivity between financial and non-financial reporting

This session will discuss the conceptual foundations and key differences between financial and non-financial reporting

11:30

Gemma Sanchez-Danes | Acting Head of Secretariat Sustainability Reporting, European Financial Reporting Advisory Group (EFRAG) **[Remotely]**

Sam Prestidge | International Sustainability Standards Board **[Remotely]**

Ross Smith | Program and Technical Director, IPSAS Board

Bernhard Schatz | Senior Manager, PwC, and former IPSASB member **[Remotely]**

Durlandy Andrés Cubillos Márquez | Research Associate, ZHAW

Moderator:

Natalia Konovalenko | EduCoP Team member, The World Bank

13:00

Lunch

Showcase: Georgian experience in PSA reform implementation, challenges, and next steps

This session will discuss Treasury's role in PFM, the current status of PSA reform implementation in Georgia, including State Owned Enterprises, key challenges, and future plans, including financial reporting and professional education perspective

14:00

Davit Gamkrelidze | Head of Treasury, Ministry of Finance, Georgia

Lela Patariaia | Deputy Head of Accounting Methodology Department, Treasury Service, Ministry of Finance, Georgia

Shota Gunia | Head of Fiscal risks Department, Ministry of Finance, Georgia **[Remotely]**

Giuli Chkuaseli | Head of Central Harmonization Unit, Ministry of Finance, Georgia

15:30

Coffee and networking break

PULSE assessment status

This session will present the current status of PULSE pilot assessments that are being conducted in Armenia and Ukraine

16:00

Dmitri Gourfinkel | Senior Financial Management Specialist, PULSAR FinCoP Team Leader, The World Bank [**Remotely**]

Liudmyla Haponenko | Head of the Accounting Methodology Department and Regulatory Support of Auditing, Ministry of Finance, Ukraine

Karen Alaverdyan | Head of Accounting and Auditing Methodology Department, Ministry of Finance, Armenia

17:00

End of Day 1

18:30

Group dinner

AGENDA | DAY 2 | WEDNESDAY, JUNE 7, 2023, 09:00 – 17:00

How to reconcile differences between budget, accounting, and fiscal statistic reporting

This session will discuss the different approaches in terms of reconciliation between budget, accounting, and fiscal statistics reports

09:00

Ross Smith | Program and Technical Director, IPSAS Board

Mariana Sabates Cuadrado | Senior Economist, IMF

John Verrinder | Head of EPSAS project, EUROSTAT [**Remotely**]

Khuram Farooq | Senior Financial Management Specialist, The World Bank

Moderator: **Arman Vatyan** | PULSAR Program Manager and Governance Focal Point for Central Asia, The World Bank

10:30

Coffee and networking break

Regional PSA networks and experiences

11:00

This session will share with the participants the information on different regional networks, and present regional experience in terms of implementation of PSA and sustainability reporting reforms.

Public Expenditure Management Network in Asia (PEMNA)

Patrick Piker Umah Tete | Senior Financial Management Specialist and PEMNA Network Co-TTL, The World Bank [Remotely]

Public Expenditure Management Peer Assisted Learning (PEMPAL) network

Aliya Baigenzhina | Deputy chairperson of the Treasury Committee, Ministry of Finance, Republic of Kazakhstan

The Pan African Federation of Accountants (PAFA)

Patrick Kabuya | Senior Financial Management Specialist, The World Bank [Remotely]

Moderator: **Natalia Konovalenko** | EduCoP Team member, The World Bank

12:30 Lunch

13:30 End of Day 2

14:30 Social event

AGENDA | DAY 3 | THURSDAY, JUNE 8, 2023, 09:00 – 14:00

EduCoP session: Presentation of the Knowledge Product on Models of Accountancy Education in Public Sector

This session will present EduCoP Knowledge Product on Models of Accountancy Education in Public Sector. This study outlines a condensed and structured analysis of the accountancy education models implemented in different parts of the world, which were presented within EduCoP PULSAR SITs and may serve as a reference point for EduCoP members in beneficiary countries and beyond.

09:00

Tanya Musumhi | Regional Manager, IFAC

Natalia Konovalenko | EduCoP Team member, The World Bank

Natalia Ostapiuk | Consultant, The World Bank

Levan Sabauri | Professor of Economic Science, Ivane Javakhishvili Tbilisi State University

Tariel Chulukhadze | Director, Academy of the Ministry of Finance of Georgia

Moderator: **José Rezk** | Senior Financial Management Specialist, PULSAR EduCoP Team Leader, The World Bank

10:30 Coffee and networking break

Work program discussion: Next steps

Joint session will focus on discussion of work program progress, next steps and priorities of both CoPs' members

11:00

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

José Rezk | Senior Financial Management Specialist, PULSAR EduCoP Team Leader, The World Bank

Closing remarks

12:30

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

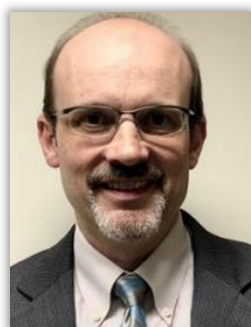
José Rezk | Senior Financial Management Specialist, PULSAR EduCoP Team Leader, The World Bank

13:00 Lunch

14:00 End of Workshop

BIOS OF THE SPEAKERS AND MODERATORS

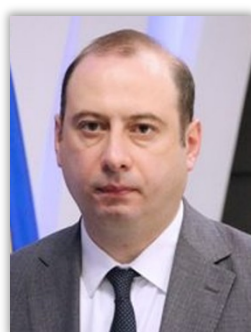
(in order of appearance)



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.



MIKHEIL DUNDUA

Deputy Minister, Ministry of Finance, Georgia

Mikheil Dundua is a highly accomplished professional with a diverse background in finance, public administration, and academia. Currently serving as the Deputy Minister at the Ministry of Finance of Georgia since June 11, 2018, Mikheil Dundua has made significant contributions to the country's financial landscape. Prior to this role, Mikheil Dundua held the position of Head of LEPL Revenue Service at the Ministry of Finance from August 29, 2018, to November 6, 2018. Also, in recognition of his expertise and leadership, Mikheil Dundua was appointed Deputy Minister of Labor, Health, and Social Affairs of Georgia, as well as the Director of the Social Service Agency from May 1, 2018, to August 28, 2018. During this tenure, he played a pivotal role in shaping social welfare policies and improving the delivery of essential services to citizens. From 2016 to 2018, Mikheil Dundua served as the Executive Director at the Analysis and Forecasting Center of TSU (Tbilisi State University), where he led research initiatives and provided valuable insights for informed decision-making. Mikheil

Dundua holds a Master's degree in Economics from the Faculty of Economics at Ivane Javakhishvili Tbilisi State University, which he completed from 2001 to 2003. Prior to that, he obtained his Bachelor's degree in Economics from the same institution from 1997 to 2001.



DAVIT GAMKRELIDZE

Head of State Treasury, Ministry of Finance, Georgia

Davit Gamkrelidze holds the position of Head of the State Treasury at the Ministry of Finance of Georgia. In this role, he oversees a range of Treasury operations, including forecasting cash flows on the Treasury Single Account, ensuring the efficient and secure investment of public funds in financial instruments, implementing IPSAS standards, processing payments for the public sector, and reporting on the execution of the consolidated budget. In addition to his current position at the Ministry of Finance, Davit actively participates in the academic field in various capacities. He serves as an associate professor at Ilia State University, where he manages the accounting and reporting study program. He also teaches finance-related subjects at various educational institutions. Davit's expertise extends beyond his national role, as he serves as a short-term expert at the International Monetary Fund (IMF). In this capacity, he provides technical assistance to governments of different countries in the field of Public Financial Management. Some areas of his responsibility include advising on the adoption and enhancement of Treasury Single Account systems, digitalization initiatives, and government cash management, among others.



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.



GEMMA SANCHEZ-DANES

Acting Head of Secretariat Sustainability Reporting, European Financial Reporting

Gemma Sanchez-Danes joined the Sustainability Reporting pillar of EFRAG in October 2021 and became acting Head of Secretariat in May 2022. Gemma is responsible for leading and coordinating the work of Secretariat in drafting the European Sustainability Reporting Standards (ESRS) that cover Environmental, Social and Governance topics, which will be mandatory for European companies in scope. The first set of draft ESRS were issued by EFRAG on the 15 November 2022. Prior to joining EFRAG, Gemma was an audit partner at PwC Spain with an expertise in financial services, in particular insurance. Gemma trained as a UK Chartered Accountant and worked in the UK and Spain with PwC across a range of listed financial services companies.



SAM PRESTIDGE

International Sustainability Standards Board

Samuel Prestidge is the ISSB Technical Staff Strategy Lead having worked for the IFRS Foundation for 8 years. Sam oversees much of the ISSB's engagement with jurisdictions, including running the Jurisdiction Working Group, the Sustainability Standards Advisory Forum and bilateral engagement with jurisdictions on interoperability, including with the European Union. Previously Sam supported the work of the IFRS Foundation Trustees in their project on sustainability-related reporting in establishing the International Sustainability Standards Board. Prior to the IFRS Foundation, Sam worked in the secretariat of the European Parliament focusing on impact assessment of market and environmental policy. Sam holds a Master's Degree in International Social Policy (MA) from the University of Nottingham and an Undergraduate Degree in Law (LLB Hons) from the University of Northumbria.



ROSS SMITH

Program and Technical Director, IPSASB

Ross leads the IPSASB staff team in their work to develop International Public Sector Accounting Standards (IPSAS). Since joining the IPSASB staff in 2013 Ross has led the development and implementation of the IPSASB's governance activities, and the establishment of the IPSASB Consultative Advisory Group. Ross also oversaw the IPSASB's projects related to financial instruments accounting and the development of the IPSASB Strategy and Work Plan 2019-2023. Prior to joining the IPSASB, Ross worked for several years for a big-4 accounting firm in Canada and Japan. Ross focused on complex accounting and audit assignments related to public utilities, industrial companies, and financial institutions. Ross is a Canadian Chartered Professional Accountant.



BERNHARD SCHATZ

IPSASB member and Senior Manager Capital Markets & Accounting Advisory Services, PricewaterhouseCoopers

Bernard Schatz is a Senior Manager with PwC Austria. Previous to that he worked for 2.5 years as Senior Accounting and Auditing Expert in the Austrian Court of Audit. Prior he has been with the Budget Directorate of the Federal Ministry of Finance, Austria for more than 10 years. He served there as Deputy Head of a Budget Unit responsible for Infrastructure, Agriculture, Economic Subsidies and R&D as well as a member of the project team within the Ministry responsible for the Implementation of Accrual Accounting and Budgeting, Performance Budgeting and Medium Term Planning in 2013. Since 2016 Bernard Schatz is also a member of the Board for International Public Sector Accounting Standards (IPSASB), where he Chairs the Task Force on Heritage and is a member of the Task Force Revenue.



DURLANDY CUBILLOS

Research Associate, ZHAW School of Management and Law,
Switzerland

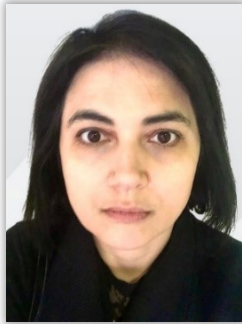
Durlandy Cubillos is a public accountant graduated from the National University of Colombia and has experience as a consultant in IPSAS implementation projects in Argentina, Chile, Colombia, Ecuador, Guatemala, Peru, Tunisia, Saudi Arabia and Switzerland. He has also carried out reviews of public financial management reports under the Public Expenditure and Financial Accountability (PEFA) programme promoted by the European Union, the International Monetary Fund, the World Bank and the governments of France, Norway, Switzerland, the United Kingdom, Slovakia and Luxembourg. Between 2014 and 2018, he provided his professional services in the Internal Working Group of Doctrine and Training of the General Accounting Office of Colombia (CGN by its Spanish Acronym), in the context of the public sector accounting modernization projects in Colombia. He is currently working as a Research Associate at the Institute of Public Management (IVM by its acronym in German) of the ZHAW School of Management and Law.



NATALIA KONOVALENKO

Extended Term Consultant, CFRR, World Bank

Natalia Konovalenko joined the World Bank as a STAREP Local Facilitator for Ukraine and Belarus and Financial Management Consultant in 2013. Ms. Konovalenko has been actively involved in accounting and audit reform and the 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 as part of STAREP and PULSAR regional programs. Ms. Konovalenko 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 the financial sector.



LELA PATARAIA

Deputy Head of Reporting and Methodology Department, Treasury Service, Ministry of Finance of Georgia

Lela Pataraiia joined the Treasury Service, Ministry of Finance of Georgia in 2005, as a specialist when the Treasury was given the mandate to lead public sector accounting reform in Georgia and a new division was established for these purposes. From that time, she has been working on the public sector accounting & reporting reform agenda. In May 2008, she was appointed as a Head of the Accounting Methodology Division under the Accounting and Reporting Department. Since 2009, she is the Deputy Head of Reporting and Methodology Department. She has over 15 years of experience in public financial management, in particular, in accounting, and reporting in the public sector. She has also led and contributed to several projects under public sector accounting and reporting reform, such as translation and publication IPSASs into Georgian language, training and capacity building programs for public sector accountants, etc. She has been actively working with various donors to improve the institutional capacity and legal framework of public sector accounting and reporting in Georgia. Furthermore, she participates in various working groups related to the public financial management reform issues. She also has more than 15 years of teaching experience in the field of accounting and reporting in different institutions. She is a graduate of the Tbilisi State University with a master's degree in Accounting, Reporting and Analysis. She also holds MPA degree in Public Policy from the Georgian Institute of Public Affairs (GIPA).



SHOTA GUNIA

Head of Fiscal Risks Management Department, Ministry of Finance, Georgia

Shota Gunia works in the Ministry of Finance of Georgia on the position of Head of Fiscal Risks Management Department. His core functions are identifying, analyzing and disclosing specific fiscal risks, like risks coming from SOEs, PPPs, Natural Disasters and Climate Change. In parallel, Shota is Visiting Lecturer in Business and Technology University of Georgia. Also, he collaborates with local and international institutions as short-term consultant in the fields of public finance management. Prior to this, he was Head of Economic Department of one of the institutions managed by Ministry of Justice, leading budgeting, accounting, logistics and public procurement teams. Shota started his career in Budget Department of the Ministry of Finance. Shota holds MBA from Caucasus School of Business.



GIULI CHKUASELI

Head of the Central Harmonization Unit, Ministry of Finance, Georgia

Giuli Chkuaseli has more than 10 years of experience in the Central Harmonization Unit of the Ministry of Finance, Georgia. Giuli holds a bachelor's degree in business administration (BBA) from ESM-Tbilisi (Free University of Georgia) and a Master's in Business Administration (MBA) from the Georgian Institute of Public Affairs. As the head of the Public Internal Control Department, she is leading the process of coordination, harmonization, and development of the public sector internal controls, internal audit and, in particular, the risk management system implementation in the central government, providing regulation and guidelines for all public sector entities in Georgia.



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.



LIUDMYLA HAPONENKO

Head of the Accounting Methodology Department and Regulatory Support of Auditing, Ministry of Finance, Ukraine

Liudmyla Haponenko has been working at the Ministry of Finance of Ukraine since 2015 heading the Department of Accounting Methodology and Regulatory Support of Auditing. Before working at the Ministry of Finance Mrs. Haponenko devoted to accounting practice more than 22 years. The Department headed by Mrs. Haponenko provides development the methodology of accounting and regulatory support for auditing, reforming the accounting and auditing systems in Ukraine. The team headed by Mrs. Haponenko has substantiated proposals for improving the public sector accounting system in Ukraine, which reflected in the new Strategy for modernization of accounting and financial reporting system in the public sector for the period up to 2025, as well as has established the system of audit activities public oversight in accordance with the requirements of European legislation and best international practice. At the same time Mrs. Haponenko holds the positions of Deputy Chair of the Accounting Methodological Board of the Ministry of Finance of Ukraine, Deputy Chair of the International Financial Reporting Standards Board of the Ministry of Finance of Ukraine and Chair of the Audit Supervision Board of the Audit Oversight Body. Furthermore, she works effectively as an expert at the Working Groups of the Program Strengthening Auditing and Reporting in the Countries of the Eastern Partnership (STAREP), IFRS Taxonomy Consultative Group (ITCG), the Public Sector Accounting and Reporting Program (PULSAR), Financial Reporting Community of Practice (FinCoP).



KAREN ALAVERDYAN

Head of Accounting and Auditing Methodology Department, Ministry of Finance, Republic of Armenia

Karen Alaverdyan has over 13 years of public sector experience in the fields of accounting and audit methodology. In 2013 he became the Head of Accounting and Audit Methodology department in Ministry of Finance of Armenia and was put in charge of the development of financial reporting, auditing, as well as the public sector accounting policies of Armenia. His department's remit also includes coordinating the processes of embedding accrual basis accounting systems in public sector organizations based on Armenian Public Sector Accounting Standard, monitoring their financial statements, as well as translation and publication processes of IFRSs and ISAs and other functions. Karen is also Deputy Chairman

of Accounting and Audit Public Oversight Board of Armenia. Karen has become lecturer at Armenian State University of Economics since 2013 and has been lecturing various subjects related to accounting and auditing. He holds PhD degree in economics. He has written several articles on accounting and audit which have been published in different scientific collection.



MARIANA SABATÉS CUADRADO

Senior Economist, Government Finance Statistics Division, IMF

Mariana Sabatés Cuadrado, is a senior economist in the (GFS) Government Finance Statistics division of the IMF Statistics Department. As a specialist in GFS capacity development and technical assistance, she has worked in a variety of countries, primarily in South America, but also in Africa and Asia. Before joining the IMF in 2016, she worked at the Central Bank of Uruguay in the Financial Programming Department, which was responsible for presenting and analyzing GFS. She was also a Professor of Fiscal Analysis at the Graduate Center of the Faculty of Economic Sciences and Administration of the University of the Republic of Uruguay (UDELAR). Mariana is an Economist graduated of the University of the Republic of Uruguay's Faculty of Economic Sciences and Administration and holds a Master of Science in Banking Finance from the Catholic University of Uruguay.



JOHN VERRINDER

Head of EPSAS project, EUROSTAT

John Verrinder has worked at Eurostat for more than 20 years in the fields of national accounts and government finance statistics. He is responsible for the European Public Sector Accounting Standards (EPSAS) project. Before joining Eurostat, John worked at the UK Treasury on public finance and accounting issues.



KHURAM FAROOQ

Senior Financial Management Specialist, World Bank

Khuram Farooq is World Bank's Global expert on GIFMIS, HRMIS and GovTech with extensive operational experience spanning multiple regions, including Europe and Central Asia, South Asia, Africa, East Asia, Middle East and North Africa; He has experience of working in 25 plus countries, advising on technology and PFM/Treasury issues and extensive experience of COTS packages, procurement and contract management. Mr. Farooq is a chairperson of IFMIS Community of Practice at the World Bank and one of the GovTech Leaders in the World Bank, responsible for design and preparation of a Global GovTech Partnership.



PATRICK PIKER UMAH TETE

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

Patrick Piker Umah Tete has been at the World Bank for close to 20 years and currently works on public financial management in Timor-Leste and Georgia as Team Leader of the Economic Governance and Fiscal Accountability Project as well as Bank financial management operations in China, Indonesia, Vietnam, Mongolia and Philippines. He is also the Facilitator of the Treasury Community of Practice for Public Expenditure Management Network in Asia (PEMNA) made up of 14 countries. Previously Patrick worked in Europe and Central Asia region as Team Leader of EDUCOP PULSAR. 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.



ALIYA BAIGENZHINA

Deputy Chairman of the Treasury Committee of the Ministry of Finance of the Republic of Kazakhstan

Aliya Baigenzhina has been working as Deputy Chairman of the Treasury Committee of the Ministry of Finance of Kazakhstan since 2018, overseeing, among other things, the issues of accounting and registration of internal and external loans, budget loans, obligations under public-private partnership agreements, the formation of financial and budgetary reporting on republican and local budgets. Under her leadership, in 2019, the first consolidated financial statements of the Government on the national budget, were formed and submitted to Parliament, and a system for registering obligations under public-private partnership agreements was introduced. At various times, she worked in the Ministry of Finance, the Ministry of Economy and Budget Planning as the head of departments operating in the field of accounting, budget policy, budget planning, accounting and financial reporting, auditing methodology, analysis and evaluation of budget execution, reporting and statistics of public finance. She holds a Master's degree in Public Administration from the Academy of Public Administration. She is an active member of the PEMPAL Treasury Community group.



PATRICK KABUYA

Senior Governance Specialist, World Bank Group (WBG)

Patrick, a Chartered Accountant, is a Senior Governance Specialist at the World Bank Group based in South Africa. He is a leader in governance issues, ranging from public financial management, corporate governance, integrated thinking, sustainability reporting, integrated reporting, and strengthening the accountancy profession. He has extensive skills, knowledge, and experience in these areas and a global social capital network. Patrick was instrumental in establishing the Africa Integrated Reporting Council (AIRC) and serve as its convener. AIRC promotes and supports the implementation of integrated thinking, sustainability reporting, and integrated reporting in Africa. Patrick is representing AIRC at the International Integrated Reporting and Connectivity Council. He also served as the Co-Chair of the World Bank Group Integrated Reporting Community of Practice, which promotes and empowers WBG staff and member countries to implement integrated thinking and reporting. He served in EY and the South Africa Institute of Chartered Accountants (SAICA) before his passion for development work motivated him to join the World Bank Group in 2009.



TANYA MUSUMHI

Regional Manager, IFAC

Tanya Musumhi is an IFAC regional manager, responsible for the Southeast Asia, Central Asia and Eastern Europe regions. In this role, she helps IFAC's member organizations and other professional accountancy organizations adopt and implement international standards and best practices and ensure the relevance and resilience of the accountancy profession. Prior to her time at IFAC, Tanya was a grant capacity senior program manager at World Vision US. Tanya holds an MA in International Law and Economics from the World Trade Institute, University of Bern, Switzerland (2009) and an MA in International Policy Studies from the Middlebury Institute of International Studies at Monterey (2007).



NATALIIA OSTAPIUK

Consultant, The World Bank

Professor, doctor of economics, professor of the "Kyiv National University of Economics named after Vadym Hetman" Institute of Higher Education, Certified Auditor, Certified Specialist in International Financial Reporting Standards (ACCA DipIFR (rus)), Certified Specialist in International Accounting Standards in the Public Sector (CertIPSAS ACCA). Ms. Ostapiuk has been involved in World Bank projects aimed to modernization of PSA in Ukraine since 2017. Ms. Ostapiuk has more than 20 years of experience in scientific research of the methodical and educational problems in accounting.



LEVAN SABAURI

Professor of Economic Science, Ivane Javakhishvili Tbilisi State University

Dr. Levan Sabauri is the Deputy Director of the National Assessment and Examinations Center and a professor at Tbilisi Ivane Javakhishvili State University. Dr. Sabauri has a wealth of experience of teaching, practicing and managing in the fields of Economics, Finances and Education. With a strong academic background acquired from various universities and training centers in the EU, the USA and Canada Dr. Sabauri has held various notable positions in different agencies.

He has contributed to the development and implementation of effective policies while taking initiatives for strengthening accounting education. Dr. Sabauri's expertise lies in financial analyses, audit, budgeting and data-driven policy making. His work has resulted in successful project implementation, risk management and long-lasting partnerships with international organizations. He has vast experience working in the public sector. Currently he is also a short-term consultant of the World Bank and participates in the Public Sector Accounting Assessment of the countries selected by the World Bank. Dr. Sabauri is the author/co-author of about 50 scientific papers, 4 monographs and 5 textbooks.



TARIEL CHULUKHADZE

Director, Academy of the Ministry of Finance of Georgia

Dr. Chulukhadze is the UK educated a highly accomplished professional with extensive experience in management, policy making and implementation processes. Dr. Chulukhadze is certified project manager (PMP) currently serving as the Director of the Academy of the Ministry of Finance. Dr. Chulukhadze has played a pivotal role in distributing reforms introduced by the Ministry of Finance. With a strong background in policy making, Dr. Chulukhadze has held various notable positions in different universities, delivering lectures and contributing to the development and implementation of effective policies. Since 2012, Dr. Chulukhadze has been actively involved in planning and coordinating educational courses in collaboration with the International Monetary Fund (IMF) in Georgia, facilitating the exchange of knowledge and best practices in policy making. Dr. Chulukhadzes expertise lies in forging partnerships with international organizations and leveraging these collaborations to enhance policy development and implementation. His work has resulted in successful relationships with international partner organizations, furthering the growth and effectiveness of policy initiatives.



JOSE SIMON REZK

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

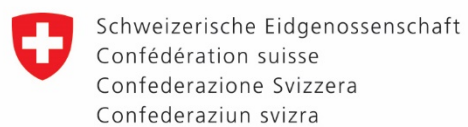
Mr. José Rezk holds a master's degree in Strategic Management and Technology and university degrees in Business Administration and Accounting. He has also earned an Executive Certificate in Public Policy from the Kennedy School of Government at Harvard University. He holds several international certifications 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.

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