



PERSPECTIVES FOR
THE FUTURE

**FINCOP &
EDUCOP**

**8th JOINT EDUCATION
AND FINANCIAL
REPORTING
COMMUNITIES OF
PRACTICE WORKSHOP**

November 14-16, 2023

Vienna, Austria

CFRR >>

**Centre for Financial
Reporting Reform**



WORLD BANK GROUP

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

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PULSAR 

The Public Sector Accounting and Reporting Program

Web: www.pulsarprogram.org

8th JOINT EDUCATION AND FINANCIAL REPORTING COMMUNITIES OF PRACTICE WORKSHOP

November 14-16, 2023, Vienna, Austria

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).

Consolidation is one of the essential and, at the same time, challenging processes in terms of implementation of PSA reforms. IPSAS 35 “Consolidated Financial Statements” provides specific guidance on consolidation, which uses an economic perspective that is based on the concept of control. However, the consolidation in public sector possess is particularly challenging given its complex organization and wide range of decentralized and subnational entities, including State-Owned Enterprises (SOEs), which, often use different accounting framework.

Some of the most critical challenges are the automation of consolidation process and development of proper mechanism for elimination of inter-institutional transactions to ensure the reporting of only economic activities with external parties rather than including internal transfers among different governmental agencies.

In order to properly tackle these challenges, the use of Integrated Financial Management Information Systems (IFMIS) and its interfaces between different types of public sector entities, becomes essential to ensure that the financial information prepared by the governments is reliable, relevant, and useful for decision making process.

On the other hand, the role of sustainability reporting in private and financial sectors is increasing, and development of the first sustainability reporting related standards for the public sector is eminent. In this context, the government officials need to become aware and start getting ready for implementation of sustainability reporting practices in their respective countries.

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

- Discuss the IFMIS implementation process and the relevance of integration between budget, financial accounting/reporting, and fiscal statistics.
- Discuss the process of the consolidation of financial statements prepared under different reporting frameworks, including local governments and State-Owned Enterprises (SOEs), and the role of the IFMIS.
- Discuss the latest developments in sustainability reporting and its implications for public sector in terms of legislation, organizational arrangements and roles, link with financial reporting, practical aspects, such as disclosures, and capacity building.

Notes:

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

AGENDA | ARRIVAL DAY | MONDAY, NOVEMBER 13, 2023

19:00 – 21:00 Reception

AGENDA | DAY 1 | TUESDAY, NOVEMBER 14, 2023

08:30 Registration, Welcome Coffee

Introduction to the day

Opening remarks

09:00

Adrian Fozzard | Practice Manager, Governance Global Practice, The World Bank

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

Consolidation: From conceptual and macro-fiscal perspectives

This session will discuss the relevance of consolidation of financial statements from conceptual and macro-fiscal perspectives.

09:20

Ian Carruthers | IPSAS Board Chair

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

Sage De Clerck | Senior Economist, Fiscal Affairs Department, IMF

Moderator:

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

10:45 Coffee and networking break

Consolidation: Country Experiences and Lessons Learned

This session will discuss the concept of consolidation of financial statements prepared under different reporting frameworks, including local governments and State-Owned Enterprises (SOEs), from the perspective of best practices and country experiences.

11:15

Andreas Bergmann | Professor of Public Finance and Director Public Sector at the Zurich University of Applied Sciences (ZHAW)

Giuseppe Grossi | Top scholar/Research Professor of Accounting of Nord University (Norway); Professor in Public Management and Accounting of Kristianstad University (Sweden)

Manj Kalar | IPSAS expert

Thomas Müller-Marqués Berger | Partner and Global Leader International Public Sector Accounting, EY; Chair, IPSASB Consultative Advisory Group

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

12:30 **Lunch**

Presentation of the book "Public Net Worth: Accounting, Government and Democracy"

14:00

In this session will be presented the key findings of the book in question.

Dag Detter | Founder and Managing Partner, Detter & Co

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

15:00 **Coffee and networking break**

IFMIS implementation and GovTech approach

This session will discuss the main aspects of IFMIS implementation process, integration between budget, financial accounting/reporting, and fiscal statistics, as well as GovTech approach to modernization of governmental services.

15:30

Khuram Farooq | Senior Financial Management Specialist, the World Bank

Charles Victor Blanco | Senior Public Sector Specialist, the World Bank

João Ricardo Vasconcelos | Senior Governance Specialist, the World Bank

Moderator: **Iwona Warzecha** | Senior Financial Management Specialist, PULSAR Co-Team Leader, The World Bank

19:00 Group dinner

21:00 End of Day 1

AGENDA | DAY 2 | WEDNESDAY, NOVEMBER 15, 2023

Sustainability Reporting: Latest development

This session will discuss the latest developments in terms of sustainability reporting and its implications for the public sector.

09:00 **Ross Smith** | Program and Technical Director, IPSASB

Bernhard Schatz | Senior Manager, PwC, and former IPSASB member

Moderator:

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

10:30 Coffee and networking break

Sustainability Reporting: Presentation of the technical note “Characteristics of Public Sector Entities and the Reporting Entity for Sustainability Reporting”

In this session, the speakers will discuss the main finding of the technical note on question.

11:00 **Andreas Bergmann** | Professor of Public Finance and Director Public Sector at the Zurich University of Applied Sciences (ZHAW)

Sung-Jin Park | Executive Director, Government Accounting and Finance Statistics Center, Korea Institute of Public Finance (KIPF)

Dmitri Gourfinkel | Senior Governance Specialist, PULSAR FinCoP Co-Team Leader, The World Bank [Remotely]

12:30 Lunch

EduCoP Session 1: Public Sector Accounting Education models: Lessons learnt and selected countries experience

Results of survey on the PSA education models will be presented along with focus on selected specific cases of PSA certification, Technician Qualification and PSA certifications examples.

14:00

Natalia Konovalenko | Financial Management Consultant, World Bank

Natalia Ostapiuk | Consultant, World Bank

Erisa Rodhani | Head of the Private and Public Sector Accounting, Ministry of Finance and Economy, Albania

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

Lefaria Nkm Nsong Kinimi | ET Consultant, World Bank

Moderator:

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

15:30

Coffee and networking break

EduCoP Session 2: Development areas in PSA education: sustainability reporting and other challenges

Within the second EduCoP session, the new areas of PSA education, including sustainability reporting, digitalization and other new and upcoming challenges will be discussed. Followed by Q&A session.

15:30

Bruce Vivian | Accountancy Education Principal, International Federation of Accountants

Ian Murray | Director, Public Financial Management, CIPFA

Will Holt | Managing Director, Education & Training, The Institute of Chartered Accountants in England and Wales (ICAEW)

Moderator:

Natalia Konovalenko | Financial Management Consultant, World Bank

17:00

End of Day 2

AGENDA | DAY 3 | THURSDAY, NOVEMBER 16, 2023

Work program discussion: Next steps

09:00

Discuss the next steps, including new activities, dates and topics for the next conference and knowledge products.

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

10:30

Coffee and networking break

PULSE assessment status

11:00

This session will present the latest news on the PULSE assessment framework as well as the current status of PULSE pilot assessments that are being conducted in Armenia and Ukraine.

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

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

12:00

Closing of the workshop

Closing remarks

Serdar Yilmaz | Practice Manager, Public Finance and Procurement

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

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

12:30

Lunch

14:00

End of Workshop

BIOS OF THE SPEAKERS AND MODERATORS

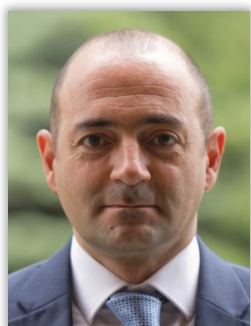
(in order of appearance)



ADRIAN FOZZARD

Practice Manager, Governance Global Practice, The World Bank

Mr. Fozzard is Practice Manager for the Governance Practice in Europe and Central Asia. Adrian joined the Bank in 2001 as a Senior Public Sector Specialist in the East Asia and Pacific Region and has held various managerial and operational positions, including World Bank Representative in Honduras, Coordinator of the Stolen Asset Recovery Initiative (StAR), Head of the Public Finance Practice, and Practice Manager for Governance in Europe and Central Asia, and subsequently in the South Asia Region. Mr. Fozzard has a Ph.D. from Durham University and a B.A from Oxford University.



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.



JOSE REZK

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

José Rezk has over 20 years of work experience in Financial Management (FM) and Auditing, including over 15 years at the World Bank. He is the FM Coordinator for Eastern Europe and South Caucasus, overseeing fiduciary aspects of the project portfolios for Armenia, Azerbaijan, Belarus, Georgia, Moldova and Ukraine. Prior to this position, he was based in Vienna working at the CFRR, where he led projects to support reforms in Corporate Financial Reporting and Public Sector Accounting Education. During his prior experience in Latin America, he was FM Coordinator for Central America and he served as FM Specialist for several countries, based both in Argentina and Honduras Country Offices. He has led several PFM studies including national and sub-national PEFA's, and led the organization of regional knowledge and learning conferences as CReCER and Cuentas Claras. His pre-Bank experience includes working for the private sector (IT industry) as well as for the public sector in Argentina. He holds a master's degree in Strategic Management and Technology and university degrees in Business Administration and Accounting. More recently, he earned an Executive Certificate in Public Policy from the Kennedy School of Government at Harvard University. He also holds several international certifications in accounting and auditing including Certified Internal Auditor (IIA), Certified Information Systems Auditor (ISACA) and Certified Fraud Examiner (ACFE). José is TTL for the PULSAR Education Community of Practice (EduCop).



IAN CARRUTHERS

IPSAS Board Chair

Ian Carruthers became Chair of the International Public Sector Accounting Standards Board (IPSASB) in 2016, having been a Board Member since 2010. As a Board Member he led IPSASB's work on Long Term Financial Sustainability and alignment between IPSASs and Government Finance Statistics. IPSAS issued during Ian's chairmanship so far include those on Social Benefits and Financial Instruments. Currently in his second term (2019 – 2021), Ian has now been reappointed as IPSASB Chair for a third term through to the end of 2024. After joining HM Treasury from PricewaterhouseCoopers in 1999, Ian played a key role in the UK Government's transition from cash to accrual budgeting and reporting, in particular leading its Whole of Government Accounts programme. He joined CIPFA in 2006. As part-time Chair, CIPFA Standards, Ian has been involved in all these aspects of the Institute's activities, including leading its work on the Role of the Public Services CFO, and the development of the International Framework for Good Governance in the Public Sector in partnership with IFAC.



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.



SAGE DE CLERCK

Senior Economist, Fiscal Affairs Department, IMF

Sage de Clerck has been at the IMF since 2004 and is currently a senior economist in the Public Financial Management Division, after spending 12 years in the Statistics Department. Prior to joining the Fund, she worked at the South African Reserve Bank in the Government Finance Statistics Division, compiling GFS, doing fiscal analysis to inform policy decisions, and collaborating with National Treasury in fiscal reporting reforms. She has been involved in several projects to improve accounting and fiscal reporting, as well as GFS for various countries throughout the world. She contributed to collaborative work to harmonize accounting and statistical guidelines for the public sector. She also conducted several GFS and public sector debt statistics courses and seminars, as well as partnering with individual economists in the IMF to assist with their fiscal files. She was the primary drafter and editor of Government Finance Statistics Manual, 2014 and she is an IMF observer and contributor to the work of the International Public Sector Accounting Standards Board. She holds an Honors degree in Economics and a Diploma in Higher Education from the North-West University in South Africa, as well as a Diploma in Mathematical Modeling of Derivative Instruments from the University of South Africa. She also completed a course in Financial Programming at the Kennedy School of Government at Harvard.



ANDREAS BERGMANN

Professor of Public Finance and Director Public Sector at the Zurich University of Applied Sciences (ZHAW)

Andreas Bergmann is a Full Professor of Public Finance and Director Public Sector at the Zurich University of Applied Sciences, School of Management and Law since 2002. He was Chair of the International Public Sector Accounting Standards Board (IPSASB) from 2010 until 2015, after serving the board as a public member since 2006. He is a member of the Swiss Accounting Standard Setter

for the Public Sector (SRS-CSPCP) since 2009, and a member of the European Commission Accounting Advisory Group since 2010, both ongoing. In 2010, Mr. Bergmann was a Visiting Professor at Victoria University in Wellington, New Zealand. He is a scientific advisor on PFM reforms in Switzerland, Europe, Central Asia, Latin America, South East Asia, and to various international organizations. From 2003 to 2009, he was the Scientific Advisor for the public sector accounting reforms at the federal and state level in Switzerland. He was also a member and later Chair of the advisory committee for GFSM2001/ESA95 implementation in Switzerland. In 1999, he joined Zurich University of Applied Sciences as a Senior Lecturer and became a Full Professor in 2002. Mr. Bergmann started his career as a business consultant before joining the Ministry of Education of the State of Zurich as a Project Manager for NPM Reforms/Head of Controlling. He holds a diploma from Lancaster University, and a master's degree and a Ph.D. from St. Gallen University.



GIUSEPPE GROSSI

Top scholar/Research Professor of Accounting of Nord University (Norway); Professor in Public Management and Accounting of Kristianstad University (Sweden)

Giuseppe Grossi is Research Professor in Accounting at Nord University (Norway), Kristianstad University (Sweden), and Kozminski University (Poland). His research focuses on governmental accounting and auditing, hybrid organizations, and smart cities. He is member of the editorial board and guest editor of several public management and accounting journals (including Accounting, Auditing, and Accountability Journal, Accounting Forum, British Accounting Review, Critical Perspectives on Accounting, and Public Management Review), editor in chief of the Journal of Public Budgeting, Accounting, and Financial Management, and associate editor of Qualitative Research in Accounting & Management. He is also vice-Chair of the CIGAR Network. He collaborates as an expert with national governments, supreme audit institutions, and the European Court of Auditors. He is technical advisor to the IPSASB.



MANJ KALAR

IPSAS expert

Manj Kalar, principal consultant is an independent public sector finance professional accountant with over 25 years' experience gained across the public and the private sector. Manj has worked across several large UK central government departments on the implementation of accrual accounting, including both government income (taxes) and expenditure. She led the sub consolidation of Whole of Government Accounts (WGA) working

closely with HM Treasury to develop processes for local government. She then worked as the central government and financial management technical manager at the Chartered Institute of Public Finance & Accountancy (CIPFA) and was global head of Public Sector at the Association of Chartered Certified Accountants (ACCA). She started her career as a VAT inspector in HM Revenue & Customs. Manj is a professional accountant, FCCA, CPFA and PRINCE 2 practitioner. In addition, we have a range of experts from Legal, IT, business transformation and operations and data analytics to complement our support to meet our client's need.



THOMAS MÜLLER-MARQUÉS BERGER

Partner and Global Leader International Public Sector Accounting, EY;
Chair, IPSASB Consultative Advisory Group

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.



DAG DETTER

Founder and Managing Partner, Detter & Co

Dag Detter is specialized on unlocking public wealth, working as an advisor to local and national governments around the world, as well investors and international financial institutions such as the IMF and the World Bank. As President of Stattum, the Swedish government holding company, and a Director at the Swedish Ministry of Industry, he led the comprehensive restructuring of the government portfolio. He has worked as an investment banker and an advisor in Asia and Europe and served as Non-Executive Director on a range of boards of private and public companies. Dag Detter is the co-author of The Public Wealth of Nations - selected as The Economist and Financial Time's best books of the year - as well as The Public Wealth of Cities. His educational background is in Sinology and Business Administration.



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.



CHARLES VICTOR BLANCO

Senior Public Sector Specialist, the World Bank

Senior public sector specialist and senior member of the World Bank's Global GovTech Unit. More than 28 years of experience in business process improvement, information and communication technologies (ICT), public sector modernization and digital transformation (DT). Master in Business Administration, Bachelor in Informatics and Computer Science, Specialist in Tax Administration, Public Management and Change Management. Core member of the GovTech Maturity Index (GTMI) and the Global Solutions Group for Domestic Resource Mobilization and Public Administration of the World Bank. Co-author of ICT methodologies and interactive tools for the assessment of Infrastructure Needs, Automation, Information Security and Core Government Systems. Former international consultant for different international organizations such as the Inter-American Development Bank, the Inter-American Center of Tax Administrations, United Nations and National Director of Tax Modernization in Bolivia. Leader in successful projects of digitalization, transformation and technological modernization in public administration for several regions/countries (Panama, Dominican Republic, Costa Rica, Paraguay, Bolivia, Colombia, Croatia, Moldova, Montenegro, Nicaragua, Trinidad and Tobago, Suriname, St. Vincent and the Grenadines, Pakistan, Afghanistan, Bangladesh, Poland, Uganda, Ghana, Vietnam and Georgia among others).



JOÃO RICARDO VASCONCELOS

Senior Governance Specialist, the World Bank

João Ricardo Vasconcelos is a Senior Governance Specialist in the Governance Global Practice of the World Bank, developing cross-cutting GovTech Global work and building communities on critical digital government workstreams. João manages the development of the World Bank's GovTech Global Partnership. His areas of expertise include: whole-of-government approaches for public sector digitalization; green GovTech, CivicTech, interoperability, inclusive GovTech and service delivery. Before joining the World Bank, João was a Digital Government Policy Analyst at the OECD, being the lead coordinator of several transversal activities in the Digital Government and Data unit, such as the Working Party of Senior Digital Government Officials (E-Leaders). João also worked in the Portuguese public sector for several years heading various digital innovation and international cooperation initiatives.



IWONA WARZECHA

Senior Financial Management Specialist, REPARIS for SMEs Team Leader, The World Bank

Iwona Warzecha is a Senior Financial Management Specialist at the World Bank's Governance Global Practice and Team Leader of REPARIS for SMEs. She has vast experience in the implementation of country level diagnostic & advisory services in the area of public and private sector accounting and auditing in European countries; promoting International Financial Reporting Standards (IFRS), International Public Sector Accounting Standards, and International Standards on Auditing to strengthen financial accountability, governance, and transparency. She provides advice and technical assistance to complex World Bank lending projects to enhance institutional capacity in financial management and corporate governance including for state-owned enterprises. Prior to joining the World Bank, she worked for PricewaterhouseCoopers performing audits and due diligence of banks and other financial institutions. Ms. Warzecha has led and contributed to several technical assistance projects and papers related to corporate financial reporting and auditing, public financial management, including tax administration, public sector accounting, and public financial accountability assessments. She holds a Master's in Finance and Banking from the Academy of Economics in Katowice and obtained Association of Chartered Certified Accountants (ACCA) professional qualifications.



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

Senior Manager, PwC, and former IPSASB member

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.



SUNG-JIN PARK

Executive Director, Government Accounting and Finance Statistics Center, Korea Institute of Public Finance (KIPF)

Dr. Sung-Jin Park is an Executive Director at the Government Accounting and Finance Statistics Center (GAFSC) of the Korea Institute of Public Finance in Korea (KIPF). Since being founded in 2010 to support the successful implementation of accrual accounting in the central government of Korea, GAFSC has been engaged with various tasks on government financial reporting and management such as the enactment and amendment of the accounting standards for government entities and the nonprofit sector, fundamental and application research on the use

of accrual accounting information of the public sector, a compilation of comprehensive fiscal statistics, and global outreach through international organizations including IPSASB and OECD. Before joining the KIPF, Dr. Park was an associate professor in accounting at Indiana University South Bend in the U.S. and served as a tax accountant for BGBC Partners, LLP. He is a Certified Public Accountant and a member of the American Accounting Association, Korean Accounting Association, and Korean Association of Government Accounting. His research interests include public expenditure management reform, climate-related sustainability reporting in the public sector, the role of accounting and tax information in capital markets, and the provision of audit services in the public and private sectors.



DMITRI GOURFINKEL

Senior Financial Management Specialist, PULSAR FINCOP Team Leader,
World Bank

Dmitri Gourfinkel is a Senior Governance Specialist at the World Bank's Governance Global Practice and has 17 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 subtask on Financial Reporting Frameworks.



NATALIA KONOVALENKO

Financial Management Consultant, World Bank

Natalia Konovalenko joined the World Bank as a STAREP Local Facilitator for Ukraine and Belarus and Financial Management Consultant in 2013. She 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. She 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.



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.



ERISA RODHANI

Head of the Private and Public Sector Accounting, Ministry of Finance and Economy, Albania

Erisa Rodhani is Head of Sector for Public and Private Sector Accounting at the Harmonization Directorate for Financial Management, Control, and Accounting in the Albanian Ministry of Finance and Economy. She was earlier an assistant and lecturer at the Faculty of Economics at the University of Tirana and at Marin Barleti University in the field of public finance, public sector accounting, and internal control. She is a Certified Accountant and has received a series of certificates related to IFRS and International Public Sector Accounting Standards issued by bodies such as the ACCA and the Chartered Institute of Public Finance and Accountancy. She is also a lecturer at the Albanian School of Public Administration on public internal financial control and the continuous professional development of internal auditors in the public sector.



TRUDY PAUL

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

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.



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 (EGVPF) 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 EGVPF'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 EQVPF'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.



BRUCE VIVIAN

Accountancy Education Principal, International Federation of Accountants

Bruce qualified as a Chartered Accountant in South Africa 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) in 2016. Before joining IFAC, Bruce served as Senior Manager of Professionalization 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. He was a member of the task force that developed INTOSAI's new auditor competence standard: ISSAI 150. He contributed as a content developer for the INTOSAI Development Initiative's Professional Education for SAI Auditors (PESA) project. Bruce joined the IFAC staff in mid-2021 as a Principal. His responsibilities initially included member engagement and being the staff lead to the PAO Development & Advisory Group. In 2023, he was appointed as IFAC's Head of Accountancy Education.



IAN MURRAY

Director, Public Financial Management, CIPFA

Iain is CIPFA's recently appointed Director of Public Financial Management and has over 20 years experience of working with the public sector. Having joined District Audit as a graduate trainee in 2002 Iain moved his way up to manager at the Audit Commission before joining Grant Thornton in 2012 where he progressed to director and became a key audit partner. Working with the public sector has always been a deliberate choice, during his career Iain has worked with local government, NHS and police bodies of varying size and complexity in both an audit and advisory capacity. He is well versed in the issues public finance and public services. At CIPFA Iain leads the teams in the key areas of policy, technical and standard setting.



WILL HOLT

Managing Director, Education & Training, The Institute of Chartered Accountants in England and Wales (ICAEW)

Will Holt joined ICAEW as Managing Director, Education & Training in July 2023. Will qualified as a Chartered Accountant with PwC in 2006 and was the founding Dean of the Business School at Pearson College London, before leaving to set up his own technology recruitment business. Will has worked at ICAEW previously, in what was then LPD, from 2011 to 2013. During his time as

Innovation and Technical Manager, Will worked on products to complement the ACA and was involved in its redevelopment.



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).

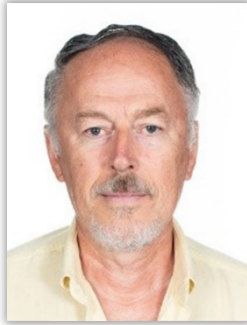


KAREN ALAVERDYAN

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.



SERDAR YILMAZ

Practice Manager, Public Finance and Procurement

Serdar Yilmaz is the Practice Manager for the Public Finance and Procurement Unit at the World Bank. He has broad experience in the related areas of fiscal decentralization, public expenditure management, subnational governance, and governmental accountability. Throughout his twenty-year five tenure at the World Bank, he has provided technical assistance and contributed to policy reforms in low and middle-income countries in Africa, Eastern Europe and Central Asia, the Middle East and East Asia regions. In addition to his task management responsibilities, Serdar makes original contributions to the literature. Serdar holds a Ph.D. in Public Policy from George Mason University.

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