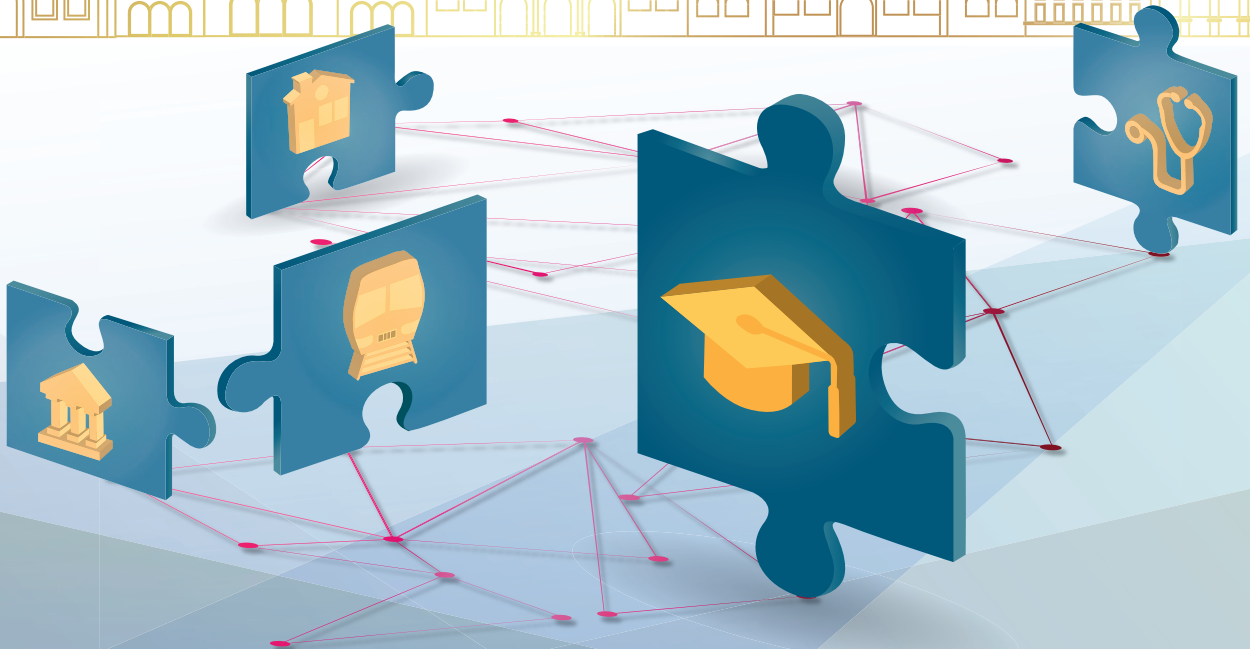
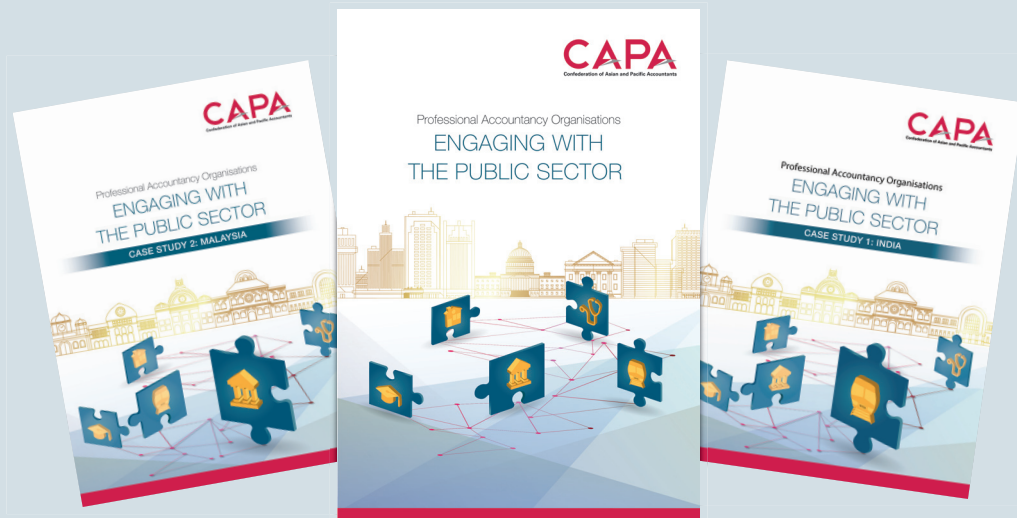


Professional Accountancy Organisations
**ENGAGING WITH
THE PUBLIC SECTOR**

CASE STUDY 3: CANADA





In 2019, CAPA issued a publication titled **‘Professional Accountancy Organisations – Engaging with the Public Sector’**. Amongst the seven (7) findings from a survey giving rise to the publication were the following:

- Few professionally qualified accountants operate in the public sector.
- Most professional accountancy organisations (PAOs) focus on the private sector, and engagement with the public sector is limited.
- PAOs in developing and emerging economies are uncertain about how to engage with the public sector.

The **Case Study Series** represents examples of how PAOs can address the findings highlighted in the survey.

Case Study 1: India describes the involvement of the PAOs in India in a major project to migrate to an accrual-basis of accounting for the Indian Railways and to improve costing systems to provide better information for decision-making.

Case Study 2: Malaysia demonstrates how a national PAO engaged with their government to assist introduce accrual accounting into the public sector and strengthen the accounting cohort working in the public sector.

This case study illustrates how the national PAO in Canada developed two (2) public sector certification programs. These contribute towards ‘creating a supply’ of well trained, highly competent finance personnel to enable governments to deliver on their public sector financial management agenda.

CAPA’s publication **‘Professional Accountancy Organisations – Extending Activities into the Public Sector’** (refer to page 3) released in 2021 identifies four (4) categories of public sector activities that PAOs could undertake if they are to successfully focus on the public sector. ‘Creating supply’ is one of them.

Listening to what the market wants

Developing and delivering public sector learning programs in Canada

Enhancing financial management knowledge of public sector accounting and finance personnel serves the public interest. This aligns strongly with the mission of the Chartered Professional Accountants of Canada (CPA Canada).

Accordingly, CPA Canada has two (2) public sector related certificate programs. One program is developed for finance personnel interested in increasing their knowledge of public sector finance; the other is a program that can be customised to meet the specific training needs of organisations in federal, provincial or municipal governments.

These two (2) programs respectively are:

- the **Public Sector Certificate**; and
- the **Senior Executive Advanced Finance and Accounting Program**.

This case study describes the origin, features and future outlook of the programs, the benefits accruing to CPA Canada, the factors that made the initiatives a success, and ideas for other PAOs that may wish to introduce similar programs.

Public Sector Certificate (PSC)

The PSC program offers a two-level curriculum concluding with a two-day capstone session. The program combines self-study with on-demand online learning and facilitated group sessions and focuses on developing fundamental public financial management (PFM) skills.

Participants usually complete the approximate 85 hours of learning over a two (2) year period, although there is no time limit. Assessments are offered online, on-demand, except for the capstone sessions which are held twice a year with 80% set as the pass mark. There are no restrictions on the number of attempts at the assessments.

There are no prerequisites to register for the program – it is open to CPA Canada members and non-members – although it is recommended that participants have a strong background in finance or the equivalent of an accounting diploma. The program is seen as valuable to both newly qualified and experienced members commencing or transitioning to a career in the public sector. The program is also popular as an option for CPA Canada members to fulfil their obligatory annual CPD hours.

How was the program developed?

CPA Canada's CPA program does not include specific public sector content, and historically no public sector qualification or educational programs have been available. Recognising market needs, CPA Canada decided to offer a program with relevant public sector content. Consequently, a discrete Education Committee was formed comprising public sector representatives and academics.

The Committee oversaw the design and content development of the PSC in 2015 and will be reconstituted when required, for example, to periodically review the program syllabus.

The future of the program

The PSC program remains an important inclusion in the suite of educational opportunities offered by CPA Canada. It provides comprehensive, practical and relevant public sector training for finance personnel either embarking on a career in the public sector, or who wish to gain more specialist PFM skills.

Currently, two (2) provincial finance offices have new recruits participate in the program with one of these on a compulsory basis.

Senior Executive Advanced Finance and Accounting Program (SEAFAP)

Governments in Canada encourage or support relevant recruits and employees to undertake CPA Canada's main qualification, the CPA program. Some individuals, especially long-time employees, may not be in a position or wish to embark on this. Some may have moved into finance related roles from other backgrounds and acquired their current skills through simply practical experience.

This program aims to develop the accounting and financial knowledge and skills of senior financial management executives currently working in the public service, who do not hold an accounting qualification.

SEAFAP is a customised one-year program consisting of three (3) parts and a final capstone session. Participants complete the program within the period allocated by the government employer, which typically does not exceed twelve (12) months. There are no restrictions to the number of attempts at the assessments.

Whilst the module components can be drawn from the (more technically challenging) PSC program, SEAFAP has some distinctive differences:

- The learning approach is more interactive, with more 'live' tuition and the use of webinars. Participants are guided much more through the learning, rather than studying in isolation; and
- Modules and the associated training delivery can be customised to a specific government organisation (the client). For example, facilitators and case studies can be selected based on the desired learning objectives and outcomes relevant to the specific circumstances and nature of the organisation.

The program is therefore very specific to the participant's job and career, and this is reflected in the content of the capstone session.

How was the program developed?

CPA Canada attends quarterly meetings with the federal government on matters pertaining to education. Recognising the knowledge and skills gaps of existing senior personnel charged with financial management in the federal government who do not hold accounting qualifications, the issue was raised for discussion at one of these meetings. The outcome was the creation of a partnership between the Treasury Board of Canada Secretariat and CPA Canada to design and develop a program to specifically bridge the identified gaps.

The result was the launch of the first SEAFAP program in 2016 in collaboration with the federal government.

The future of the program

The positive testimonials and feedback from the initial program at federal government level led to a collaboration with the provincial government of Ontario and the launch of a SEAFAP program for the province two (2) years later.

Feedback and assessments have been positive, with growing demand and interest for the program from employees of both the federal government and the provincial government of Ontario.

Further, there is ongoing interest from other governments at provincial and municipal levels to provide an opportunity for their relevant personnel to also pursue the SEAFAP.

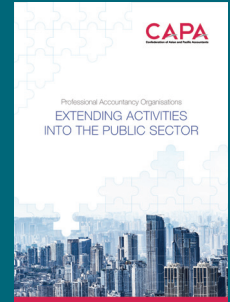
The Benefits to CPA Canada

- Recognition by federal and other levels of government that CPA Canada is a valued partner for providing high quality professional learning and development for public sector employees.
- Enhanced reputation and credibility of the accountancy profession in the eyes of stakeholders that value strong public sector financial management.
- Enhancing financial management knowledge of public sector accounting and finance personnel supports CPA Canada's guiding principle to enable Canada's accounting profession to serve and protect public interest.
- The programs are financially sound, allowing CPA Canada to continue to invest in their success.

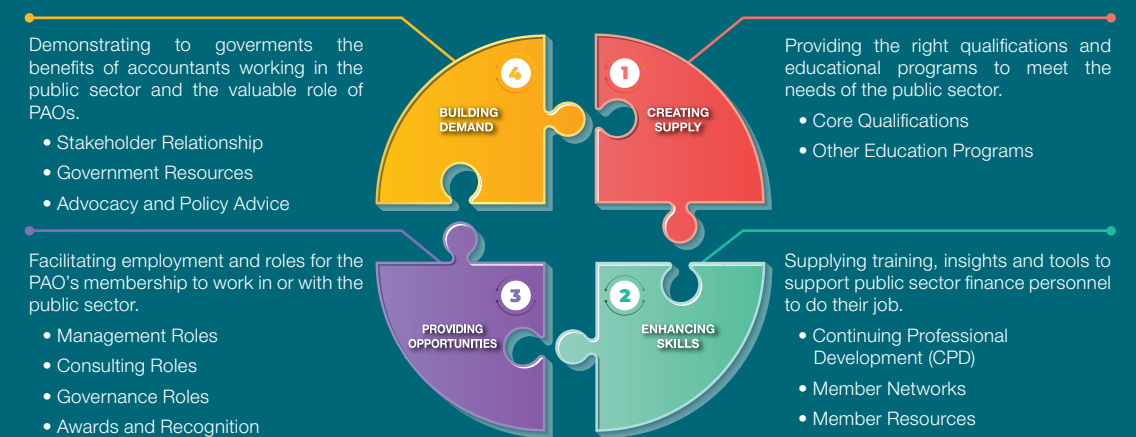
PAOs – Extending Activities into the Public Sector

Several key messages emerged from a survey¹ CAPA undertook of its members and some other PAOs in the Asia-Pacific region, including that: most PAOs focus on the private sector; engagement with the public sector is limited; PAOs in developing and emerging economies are uncertain how to engage with the public sector; and global and regional accounting bodies can help PAOs engage with government. Accordingly, this publication describes the types of public sector related activities a PAO can pursue and why they may want to.

The publication is aimed primarily at PAOs that may not already focus on the public sector, or those that wish to focus more.



Twelve (12) activities are identified, grouped into four (4) categories from the perspective of the PAO.



This Case Study ties directly to 'Creating Supply' for which the publication notes:

- A PAOs key role is to produce a stream of accountants.
- There are limited or no qualified or professional accountants embedded across governments in many developing countries and the level of up-to-date financial skills can be poor.
- To enable governments to deliver on their PFM agenda they need enough well-trained finance personnel, ranging from accounting technicians to professional accountants.
- PAOs can help governments with this supply as many skills and competencies required by accountants are the same no matter which sector, they operate in.

- The commonality of many competencies and skills means that any PAO should be able to extend its educational activities into the public sector with reasonable ease.

These Canadian public sector education programs sit outside the core qualification. However, PAOs may consider a core qualification for those aspiring to, or are already working in, the public sector. The publication describes the various approaches:

- Offer the existing qualification (where it is deemed adequate)
- Add or include a public sector module to the core qualification
- Develop a core public sector specific qualification

¹ The findings of the survey were published in 2019 in the CAPA publication *Professional Accountancy Organisations – Engaging with the Public Sector*.

Success Factors

The following were identified as some of the success factors for engaging with the various levels of governments and for the delivery of the programs:

- **Establishing partnerships with relevant governments to provide educational programs.** CPA Canada was able to collaborate with relevant governments to meet their specific training needs, and where possible, tailoring content and delivery style to ensure relevance and suitability to the participant groups.
- **Maintaining ongoing dialogues between dedicated PAO public sector focused staff and appropriate government employees charged with education and/or financial management.** This allows for the building of stable, lasting relationships and trust, and is extremely important when new governments come into power. Having dedicated or primary public sector focused staff at CPA Canada allowed for continuity of relationships despite any change of governments. This is so important when effecting changes and bringing activities to fruition in the public sector can often be lengthy.
- **Listening continuously to stakeholders to ensure the objectives and learning outcomes of education programs are met.** The CPA Canada programs were adjusted based on experience and feedback. For the initial cohorts of the SEAFAP program, the leadership content was delivered through 'live' sessions, for which the ability to attend was often challenging due to work demands. Changes were made and this content is now available through on-demand webinars.
- **Linking programs to career advancement.** Canadian public service employees have shown interest in the programs since the PSC and SEAFAP certificates are required or preferred by certain governments for promotion or job opportunities.
- **Seeking and/or promoting testimonials and referrals from the clients (i.e. governments) and participants.** Positive references regarding the SEAFAP program have assisted to generate further interest from other provincial and municipal governments in Canada.

Top Tips for PAOs

- Establish and maintain effective relationships with appropriate government contacts.
- Understand that building relationships with the public sector requires time and resource commitment on a continual basis.
- The delivery cycle (i.e. from initial discussions to agreement) for tailored public sector programs in many instances is a long process.
- Build on existing programs for greater efficiency. For example, the SEAFAP core modules and program design are based on the PSC.

Other Considerations for PAOs

To ensure such programs remain current and relevant, there is a need for maintenance and development. CPA Canada has dedicated internal resources that are responsible for instructional design, project management, content development and overall coordination of the program. For the SEAFAP program, there is a need for continuous discussions with the governments to determine additions and/or revisions to the content and components for inclusion in each bespoke program to ensure the programs meet the required objectives and needs of that government and their finance personnel.

Related Publications

Attracting and Retaining Finance Personnel in the Public Sector

Having the right people with the right financial skills will be crucial if a jurisdiction is to have effective PFM. However, attracting and retaining finance personnel in the public sector is a challenge in many jurisdictions as they struggle to compete with the private sector. This issue can result in the public sector being bereft of financial expertise and skills. The publication suggests a multi-faceted stakeholder approach to address the challenge, including the unique role a PAO can play.



Improving Financial Management in the Public Sector – The Eight Key Elements of PFM Success™

Governments are responsible to their citizens and taxpayers for implementing effective systems of PFM. CAPA determined that eight (8) key elements are necessary to create a comprehensive and coherent system of PFM. The profession is committed to protecting the public interest and encouraging accountability and transparency from governments around the world. This publication is specifically aimed at assisting dialogue between PAOs and the public sector to identify improvement opportunities.

All publications can be downloaded from the CAPA website at: www.capa.com.my. Any comments on this or other publications should be directed to the CAPA Secretariat: admin@capa.com.my

About CPA Canada



Chartered Professional Accountants of Canada (CPA Canada) is one of the largest national professional accounting organisations in the world and is a respected voice in the business, government, education, and non-profit sectors, acting in the public interest. Around 30,000 members work in the public sector, accounting for close to 14% of total membership.

CPA Canada also extends its impact internationally. This includes working with various regional organisations, and in that regard, CPA Canada is a member of the Confederation of Asian and Pacific Accountants (CAPA), providing leadership and direction as a member of the CAPA board of directors, and contributing to various initiatives through volunteers on CAPA's working committees and groups.

Globally, it is a member of, and works with, the International Federation of Accountants and the Global Accounting Alliance to build a stronger accountancy profession worldwide.

The Confederation of Asian and Pacific Accountants (CAPA) is recognised by the global accountancy profession, represented by the International Federation of Accountants, as a regional organisation representing national professional accountancy organisations (PAOs) operating in, or with an interest in, the Asia-Pacific region. The national PAOs, collectively referred to as CAPA's members, represent more than 2 million accountants across the world. The mission of CAPA is to enhance the value of the accountancy profession in Asia Pacific.



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