



International Consortium on Governmental Financial Management

2007 Winter Conference

“Use of Financial Management Information Systems (FMIS) to Improve Financial Management and Accountability in the Public Sector”

Participant Materials (English)

Speaker Presentations

Speaker Bios

Reference Materials

Day 1

William L Taylor: Conference Chair

**Auditor General (Retired)
Inter-American Development Bank (IDB)**

Mr. Taylor has been Auditor General of the IDB from March 1982 (21 years) and had been with the IDB for 41 years until his retirement in February, 2004. Previously, he held various senior positions at the Bank including: Deputy Manager of the Administrative Department, Director of Budget and Management Accounting, Deputy Director for Management Accounting and Administrative Comptroller.

He is a member of the American Institute of Certified Public Accountants (AICPA), the Institute of Internal Auditors (IIA), the Association of Government Accountants (AGA) and is a present member of ICGFM serving in the Board of Directors.

He holds a bachelor's degree in Accounting from the University of Maryland and is a Certified Public Accountant (CPA) and Certified Government Financial Manager (CGFM).

Fernando A. Fernandez: Key Note Address

**Principal Advisor for Risk Management, in the Strategic Policy Department
Inter-American Development Bank**

Fernando A. Fernandez works for the Inter-American Development Bank (IDB), as Principal Advisor for Risk Management, in the Strategic Policy Department. Throughout his 18 years with the IDB, Mr. Fernandez has performed for 5 years as Chief of Accounting Policies and Reports, 11 years as Deputy Auditor General, and as Principal Advisor for Risk Management in the Strategic Policy Department. Prior to joining the IDB, Mr. Fernandez worked for 13 years in public accounting with Price Waterhouse, as Senior Manager, in Argentina, Brazil, Paraguay and in the U.S.

Mr. Fernandez has developed a vast experience in accounting, financial, operational and internal auditing, business risk consulting, and in the assessment of public financial management and procurement systems. Mr. Fernandez is a member of the external Audit Advisory Committee of the United Nations Development Programme (UNDP), and has also been a speaker at various international auditing conferences in matters related to corporate governance, internal controls and enterprise risk management.

Mr. Fernandez holds a Masters Degree in accounting and business administration from the National University of Buenos Aires, Argentina, and a certification in internal auditing from the Institute of Internal Auditors, where he is also involved as a member of various international committees.

Gail Ostler - Presenter: Context for Financial Management

**US Treasury Resident Advisor - Ghana
US Department of Treasury, Office of Technical Assistance**

Gail Ostler is a licensed certified public accountant with over 25 years experience in financial management. She currently works as an advisor with the US Department of Treasury, Office of Technical Assistance.

For the past 7 years, Ms. Ostler has been working internationally with ministries of finance and has resided in Bosnia and Herzegovina, Serbia, Armenia and currently, in Ghana. Prior to working internationally, Ms. Ostler was a financial auditor, the Controller of Milwaukee County, the Finance Director for Milwaukee Public Schools and had her own consulting company.

Throughout her career, she has been responsible for a number of successful FMIS projects both internationally and in the US: designing and implementing financial management information systems, developing financial policies and procedures, structuring organizational changes, re-engineering business processes; designing economic and functional budget and accounting classification structures.

William L. Dorotinsky - Facilitator: FMIS Design

**Deputy Division Chief for the Public Financial Management
International Monetary Fund**

Bill Dorotinsky is Deputy Division Chief for the Public Financial Management II Technical Assistance Division in the IMF Fiscal Affairs Department, responsible for Asia, Latin American and the Caribbean, and non-English-speaking Africa.

Prior to the IMF, Mr. Dorotinsky spent seven years leading public expenditure work in the World Bank. Prior to the Bank, Mr. Dorotinsky spent 12 years in the U.S. Office of Management and Budget addressing general budget management, health care reform and financing issues, and financial and performance management reforms, including implementing the Government Performance and Results Act. While at OMB, Mr. Dorotinsky was seconded to the District of Columbia during its fiscal crisis, and served as the Deputy Chief Financial Officer. Mr. Dorotinsky also spent several years with the U.S. Treasury Office of Technical Assistance overseas as a public finance advisor to the Governments of Hungary, Argentina, and Croatia.

Ronald Myers - Presenter: FMIS Planning

**Sector Manager, Public Sector and Institutional Reform
Europe and Central Asia Region
The World Bank**

Mr. Myers assumed his current position in November 2006, having held the counterpart position in the Latin America and Caribbean Region from March 2002.

He is responsible for managing the Public Sector and Institutional Reform Group, overseeing the quality of its portfolio of loans and analytical work, and is the Region's principal advisor on public sector management and governance issues.

Before becoming a sector manager he task managed public financial management and public administration projects in several Latin American countries including Guatemala, Nicaragua, Bolivia, Chile, and Argentina.

Mr. Myers joined the Bank in 1985 as Advisor to the US Executive Director from the US Treasury and has a Masters Degree from the Johns Hopkins University.

Ali Hashim - Presenter: FMIS Planning

**Treasury Systems Consultant
The World Bank**

Ali Hashim is currently a Treasury Systems Consultant working with the World Bank in the Europe, Central Asia (ECA) and the South Asia Regions

Mr. Hashim retired from the bank after 23 years of service in 2004. While at the Bank he has prepared, appraised and supervised a number of Treasury/ PFM projects either as a Task manager or a team member. These include:

- The Kazakhstan Treasury Modernization Project which has been completed
- The Turkey Public Finance Management Project which has been completed
- The Hungary PFMP which has been completed
- The first PIFRA project (Pakistan) which is completed. A follow on project is currently under way.
- The Ukraine Treasury Systems project which is now completed. A follow on project is currently being designed by Mr. Cem Dener
- The Russia Treasury Development Project which is currently being implemented
- The Indonesia GFM RAP, which is underway.

Ali has co- authored a number of papers on Treasury systems design which include;

- The Treasury Reference Model co- authored with Bill Allan of the IMF
- The Treasury Diagnostic toolkit co-authored with Allister Moon of the Bank
- Information Systems for Government Fiscal Management co-authored with Bill Allan

Manuel Acosta - Presenter: Paraguay Experience

**Director General de Presupuesto
Paraguay**

Mr. Acosta has held the position of General Director of Budget since 2000. He was appointed an official of the Ministry of Treasury in 1976 and served in various capacities until becoming a budget analyst in 1993. He was appointed the head of the Budget department in 1999.

Mr. Acosta served as the administrator of retirements and pensions in 2001 and has been an advisor to the Undersecretary of State for Financial Administration.

Ronald J. Points – Presenter: FMIS Design Components

**Consultant, East Asia and Pacific Region
The World Bank**

Mr. Points is currently working as Consultant at the World Bank, Washington D.C. since his retirement from the Bank in August 2004. He was the Regional Financial Management Manager, East Asia and Pacific Region where he provided professional leadership to the Region on matters related to project financial management, as well as accounting and auditing standards and compliance, and capacity building in World Bank's member countries. He also provides support to the East Asia & Pacific Regional team working on governance and anti-corruption initiatives.

Mr. Points was a Managing Director with PricewaterhouseCoopers' Washington Consulting Practice and was responsible for the International Financial Management Consulting practice. He is the United States representative to the International Federation of Accountants (IFAC) Public Sector Accounting Standards Board, which is responsible for establishing International Accounting Standards for governments. Mr. Points is a Certified Public Accountant who has been involved in standard-setting activities for over 30 years. In recent years, Mr. Points has directed teams instituting innovative International Financial Management concepts worldwide, including Vietnam, Ghana, Philippines, Former Soviet Union, Pakistan, Latin America, Asian Development Bank, The International Federation of Red Cross and Red Crescent Societies, NATO, and the United Nations.

Mr. Points graduated from Robert Morris Junior College in 1964 with an AS degree in Accounting; Shippensburg University in 1969 with a BS in Accounting Education and Central Michigan University in 1976 with a MA in Management.

Ron and Lois, his wife of 40 years, have raised three fine sons. Ron and Lois are also proud grandparents of three beautiful girls named Elisabeth Anne, Natalie Fay, and Daphne Nicole.

Khuram Farooq - Presenter: Pakistan Experience

**Director PIFRA (Project to Improve Financial Reporting and Auditing in Pakistan)
Pakistan**

Khuram Farooq is working in the Government of Pakistan as the Project Manager for their IFMIS implementation Project called PIFRA. He has 18 years of overall experience working on various positions involving public sector financial management, and IT implementations in the Government. He was the team leader of the team that drafted PIFRA II Project Charter for the Government of Pakistan, a \$ 94 million World Bank funded project in PFM area in Pakistan.

He has been spearheading ERP implementation of IFMIS in Pakistan and championing the Public Financial Reforms in his country for the last 6 years. He has experience of working with a wide range of technologies including Siebel, SAP and Data warehousing. He is MBA (MIS) from University of Hull, England. He is also certified PMP

Stephen Peterson - Presenter: IT Alternatives – Ethiopian Experience

**JF Kennedy School of Government
Harvard University**

Dr. Peterson is a lecturer in Public Policy, Faculty Chair of the Executive Program in Public Financial Management, Kennedy School of Government, Harvard University. He has over twenty years experience in managing financial management reforms in Africa, most recently a twelve year reform in Ethiopia. He holds a doctorate from the University of California at Berkeley and an MBA in finance and management information systems from UCLA.

Arleen Cannata Seed – Presenter: FMIS Project Management

**Senior Information Officer
The World Bank**

Arleen Cannata Seed has been working as a Senior Information Officer for the World Bank since 2002 and her portfolio of operational projects includes provision of eGovernment technical assistance to Rwanda, Tanzania, Kenya, Congo-Brazza, Democratic Republic of Congo, Gabon, Madagascar, Tunisia, Bangladesh, Mexico and Guinea. She is the TTL for the eRwanda project. Prior to this, Arleen was appointed as the Regional ICT Officer for South Asia in 1999, where she was responsible for five countries: India, Sri Lanka, Nepal, Bangladesh, and Pakistan.

Arleen was recruited to this position after having spent nearly 10 years working in Africa as the Regional ICT Officer for UNICEF's Eastern and Southern Africa Regional Office, based in Nairobi. There she led the UN Offices' transition from telex and typewriter technology to electronic mail, LANs and knowledge databases. She undertook a special assignment in Rwanda, from July through December 1994, to help reopen the UNICEF Office in Kigali right after the genocide. Prior to her posting in Africa, Arleen had been stationed in UNICEF's HQ in New York, where she designed and implemented UNICEF's first email system, in the

late 1980s and early 1990s. Her work has taken her to more than 55 countries throughout the world, to introduce technology, train staff and contribute to development.

A New York City native, Arleen possesses an MS in Management Information Systems from Columbia University in the City of New York and is a frequent speaker and writer on the topic of ICT for Development.

Samuel Okpokpor – Presenter: Nigeria (Delta State) Experience

**Head of Delta State Civil Service
Nigeria**

Dr. Okpokpor has been the head of the Delta State civil service since May 2007. Prior to this appointment he held permanent secretary positions in the Ministry of Finance, the Ministry of Work and Transport and the Ministry of Housing. He also held positions in the Ministry of Health and the Ministry of Agriculture and Natural Resource

Dr. Okpokpor qualified as a Doctor of Veterinary Medicine in 1974 and performed in various veterinary roles until he became Chief Veterinary Officer in 1987. His hobbies include lawn tennis and golf.

Day 2

Charles A. McDonough: Key Note Address

**Deputy Controller and Director of Accounting
The World Bank**

Mr. McDonough, a US national, is currently the Deputy Controller and Director of Accounting of the World Bank. He manages those units responsible for the Bank's external financial reporting, accounting policies, operational risks associated with financial reporting, lending and trust fund accounting and client services, the Bank's accounting services center in Chennai, and the Bank's corporate expenses and share capital accounting functions. Mr. McDonough is a member of the Bank's Asset and Liability Management Committee and has represented the Bank on numerous international accounting standards task forces and currently sits as a member of the Standards Advisory Council of the IASB.

Before joining the Bank in 1993, Mr. McDonough was the Chief Accountant for the Inter-American Investment Corporation, where he was responsible for all facets of the corporation's accounting, external financial reporting and control operations. Prior to that he worked for Price Waterhouse, where he provided auditing and management consulting services for clients in the banking, manufacturing, and oil and gas industries. He is a member of the American Institute of Certified Public Accountants.

David Nummy- Facilitator: FMIS Implementation

**Executive Director
Grant Thornton Global Public Sector**

Mr. Nummy is an Executive Director with the Grant Thornton Global Public Sector practice. In addition to serving as an Assistant Secretary and Chief Financial Officer of the US Treasury Department, he has had an extensive career in public sector financial management internationally. Over the last 15 years, he has personally engaged with public sector financial management organizations in over 35 countries around the world, most of which are classified as lower income or lower middle income countries.

As the Senior Advisor for Budget Policy and Management at the US Treasury Department's Office of Technical Assistance, he was responsible for assessing the PFM systems of counterpart countries, suggesting programs of reform and improvement, and providing advisors who would assist counterparts in executing their programs. As Managing Director for Fiscal Accountability at the Millennium Challenge Corporation, he was responsible for assessment of PFM systems of potential grant recipients and determining their adequacy for managing significant grant funding that might be provided by the MCC. In addition, he had responsibility for the procurement regimes to be used by MCC recipient countries as they executed their agreements.

Mr. Nummy is a Certified Public Accountant and has a Master's Degree in Accounting.

Scott Vickland – Presenter: Procurement**Director for Information Technology
Emerging Markets Group**

Mr. Vickland has over twenty-five years of information technology and management consulting experience contributing to projects on behalf of donor agencies such as the U.S. Agency for International Development and the World Bank, emerging and transitional economies, non-profit trade associations, and consulting firms. He now serves as Director for Information Technology for Emerging Markets Group, Ltd., a dedicated international development consulting firm based in Arlington, Virginia. In this capacity, he is responsible for the firm's information technology infrastructure and strategic direction. He also continues to provide technical advice on consulting projects for donor agencies.

This year Mr. Vickland provided acquisition support to a Millennium Challenge Corporation project in the Philippines for an HR ERP package. Prior to this, he was involved in six ERP acquisitions and implementations both as a consultant and as a user. In Bosnia, Mr. Vickland led the implementation of Oracle's Financial Applications in the ten Cantons of the Federation of Bosnia and Herzegovina. He was also involved in the planning for ERP acquisition in the Bosnian electric utilities. Prior to this, Mr. Vickland was Director of Enterprise Resource Planning (ERP) systems for the National Rural Electric Cooperative Association (NRECA) where he led large, cross-functional teams during the evaluation, selection, implementation, and production support of one of the largest Microsoft NT-based instances of Oracle's Financial Applications.

Prior to his work with the NRECA, Mr. Vickland provided a wide range of information technology and management consulting services during his tenures with Deloitte and Touche and the Anteon Corporation. His career demonstrates a unique understanding of technology issues and their relationship to business and functional needs. He is a graduate of the University of California, Berkeley where he studied Political Economics.

Peter Murphy – Presenter: Capacity Building**Senior Public Sector Management Specialist
The World Bank**

Mr. Murphy has over twenty years experience of support to Ministries of Finance and Economic Development/Planning for the design, implementation, capacity building and evaluation of Financial Management Information Systems, as integral components of Public Financial Management Reform Programmes in Africa and Asia. Specific

IFMIS country experience includes Bangladesh, Eritrea, Ghana, Kenya, Lesotho, Lebanon, Mauritius, Mozambique, Nigeria, Sierra Leone, Sudan, Tanzania, Uganda, United Kingdom and Zambia. Systems exposure includes Aggresso, Epicor, Oracle Financials and SAP as well as a number of bespoke systems.

Currently he is responsible for development partner (World Bank and 13 Development Partners) supervision and coordination of the Public Financial Management Programme in Cambodia, SE Asia. This programme encompasses implementation of a Government wide IFMIS.

Mr. Murphy is a Chartered Public Finance Accountant and has a MSc in Public Policy and Management.

Steve Symansky – Presenter: Post Conflict Implementation**Senior Economist, Fiscal Affairs Department
International Monetary Fund**

Dr. Symansky is a senior economist in the Fiscal Affairs Department at the IMF and is currently the Division Chief for the Fiscal Policy and Surveillance Division. From January 2004 until January 2007 he was in the Middle Eastern Department at the IMF and was the Mission Chief for Afghanistan and negotiated the Staff Monitored Program and the financial program under the Poverty Reduction and Growth Facility.

Before joining the Middle Eastern Department he was an Advisor in the Fiscal Affairs Department. Although he joined with a research background, he became the IMF's expert in fiscal issues in post-conflict countries. He was part of the first post-conflict interdepartmental missions to: Kosovo, East Timor, Afghanistan, Iraq, and Liberia. Several of his reports were used as the basis of project funding by aid agencies. Before joining the Fiscal Affairs Department, he spent 9 years in the IMF's Research Department, one year in the Research Department at the World Bank, and six years at the Board of Governors of the Federal Reserve.

He has published numerous papers in a variety of areas covering such topics as: fiscal stabilization, optimal policy, debt-buybacks, rules-based fiscal policy, fiscal policy under imperfect credibility, methods to determine equilibrium exchange rates, VAT harmonization, fiscal transparency, macro effects of disarmament, pension reform in Asia. He received his PhD in economics in 1980 from University of Wisconsin.

Cyprian Kamaray – Presenter: Sierra Leone**Accountant General, Ministry of Finance
Sierra Leone**

Mr. Kamaray has been the Head of the Accountant General's Department since February 2006, where he is principal adviser to the Minister of Finance and Government on all accounting matters. In this role he has been a key participant in the PFM reform process and was a main contributor to the procurement and implementation of the IFMIS system for the Government of Sierra Leone. Prior to this appointment, he was the head of the Budget Bureau and a Senior Budget Management Officer. He has also worked in the private sector in Sierra Leone and the UK as an accountant and auditor.

Mr Kamaray received a BSc (Econ) Hons from the University of Sierra Leone and his Master of Accountancy (M.Acc) from the University of Glasgow, UK.

Gert van der Linde – Presenter: FMIS Benefits**Senior Financial Management Specialist
The World Bank**

Gert van der Linde is a Senior Financial Management Specialist with the World Bank, located in the Pretoria office. He is a qualified Chartered Accountant in South Africa and has worked before as Accountant-general for South Africa (1995-2000) during which time significant PFM reform was designed and undertaken. He then worked for about three years as Head of Internal Audit for Absa Bank, one of the four largest commercial banks in South Africa.

His current responsibilities include – (i) contributing to the development of the overall financial management strategy, policy and work program in the region and managing its implementation; (ii) knowledge management and capacity development, specifically on Financial Management Systems and Public Finance Management; (iii) assisting Project Teams and Country Directors with project or program design,

negotiations, implementation and supervision; (iv) ensuring quality of the financial management work, and (v) developing and building client and donor partner relations at senior levels and playing a promotional role in generating new business for the Bank..

Maria Betânia Gonçalves Xavier – Presenter: Brazil Experience

**Head of IT Department, National Treasury Secretariat
Brazil**

Maria Betânia Gonçalves Xavier is the Head of the IT Department at The National Treasury Secretariat which is responsible for IT Projects that involves Public Debt Management, Union Assets and Federal Government Budget Control. Finance Analyst, graduated in Statistics Science from the University of Brasilia, she also has a MBA in IT Management. Since 1995, she is an employee of The Brazilian Ministry of Finance focusing her activities mainly in IT Management, especially in the conception and maintenance of products that support strategic actions.

Mrs. Xavier is a member of the Federal Government Information Security Management Committee and a training teacher in the Budget Analysts and Finance Analysts ascension courses promoted by The Ministry of Finance School and The National School of Public Administration. The main theme of these courses is “The Integrated System of Federal Government Financial Administration – SIAFI”.

Nwazi Mnthambala – Presenter: Malawi Experience

**Deputy Accountant General
Malawi**

Ms N.T. Mnthambala is the Deputy Accountant General in the Republic of Malawi. She was born in Malawi from the family of Malawi Origin in the District situated in the central region of the country and renowned as a Capital city.

She is a Chartered Accountant and a Fellow of ACCA-UK and also holds an MBA from University of Manchester, UK. As a public servant she has gained extensive experience of Public Sector financial Management System having worked for 17 years in the public service and has co-authored Accounting and Procedures Manuals of both the Central and Local Government which are the basis for business processes in the now Implemented EPICOR- IFMIS in Malawi.

Currently she is a Task force Chairperson in implementing IFMIS in the Local Governments in Malawi and represents the department in two parastatal Boards as a professional registered with the Society of Accountants in Malawi and the Malawi Accountancy Board.

John Muwanga – Presenter: Uganda Experience

**Auditor General
Uganda**

Mr. John Muwanga is a fellow of the Chartered Association of Certified Accountants (U.K) and a member of the Institute of Certified Public Accountants of Uganda. He initially worked in the private sector for eleven years where he practiced for six of those years as a Partner with Coopers & Lybrand (now PricewaterhouseCoopers) in Zambia and then in Malawi. Thereafter he has been in the public sector since 1994 initially as a Consultant on a World Bank sponsored project where he held line positions within the Ministry of Finance most notably as the Director Accounts (Accountant General) before he was appointed the Auditor General of Uganda in 2001. He served as the Auditor General of Uganda for a five year term and

was re-appointed again in July 2007. During the intervening period between 2006 and 2007 he served on a multi-donor program as the Deputy Head at the PEFA (Public Expenditure & Financial Accountability) secretariat based in Washington D.C.

He has also served on many committees most notably on the “Committee on Budget & Finance” of the International Criminal Court based in the Hague from 2003 to 2006 and was recently appointed by the United Nations General Assembly a member of the newly formed Independent Audit Advisory Committee of the United Nations.

Sanya Praseuth – Presenter: Lao (PDR) Experience

**Deputy Chief of Cabinet, Ministry of Finance
Lao People’s Democratic Republic (PDR)**

Mr. Praseuth is currently the Deputy Chief of Cabinet of the Ministry of Finance. Prior to his current appointment in 2007, he held positions as the Deputy Director of Accounting and Deputy Director of Treasury. Previously he had been the Project Director for Computer Systems for the Ministry of Finance and was the National Project Director of Tax and Customs Administration.

Mr. Praseuth is a graduate of the former Soviet Union, Polytechnics Institute (1986) and has a Master of Sciences degree in Computing from the Asian Institute of Technology (1989).

Cem Denner – Panel Participant

**Senior Public Sector Management Specialist (Informatics)
The World Bank**

Dr. Cem Dener received the B.Sc. in Mechanical Engineering from the METU in Ankara (1982). After several years of field experience in private sector, he obtained the M.Sc. in ME/Informatics from the Cranfield Institute of Technology in U.K. (1985). He received the Ph.D. in ME/Informatics from the Vrije Universiteit Brussel in Belgium (1992), working as a researcher in EU FP2-FP3 programs and European Space Agency (ESA) projects.

In addition to academic studies, he worked as designer, project engineer and manager in private sector in Turkey, Europe and Middle East (1982-1989). He founded the Innovative Technology Center (ITC) in Ankara (1993) to provide management consultancy and system design services, and to develop special purpose software solutions until mid 2004.

He was the World Bank consultant and project coordinator during the implementation of IFMIS projects (say2000i system + maliye-net) for the Ministry of Finance in Turkey, as an integral part of the e-Government initiatives (1998-2002). He worked at the Bilkent University/Cyberpark to provide consultancy and training services for the participation of public sector and SMEs in EU projects and FP6 research programs (2003-2004).

He joined the World Bank (2004) as a senior public sector management specialist (informatics) to provide advisory support for the design and implementation of Treasury/Financial Management Information System projects in Europe and Central Asia (ECA) region. Currently, he is managing the Treasury/PFM system development program in 10 countries and active in several communities of practice to share knowledge and experiences with clients and specialists from ECA and other regions.