2018 LEARNING PROGRAM for Finance Officials in South East Europe

WWW.CEF-SEE.ORG
We run a blog, CEF = Knowledge Hub, where the CEF staff shares information and experience on learning and knowledge exchange.

We invite you to contribute to a rubric learning insights and share your views on the topics.
2018
LEARNING PROGRAM
for Finance Officials in South East Europe

Center of Excellence in Finance
OUR MISSION
We support capacity development for finance officials in South East Europe through learning.

OUR WORK
We work with our constituency by directly contributing to the design and implementation of their public financial management, tax policy and administration, and central banking reform efforts. We do this through innovative, participatory, and practical learning solutions. The CEF serves as a knowledge hub for the region: we combine topical expertise and in-depth knowledge of countries in the region with a good grasp of leadership skills required to manage reforms. We know how to nurture and deepen learning among individuals and institutions.

OUR HISTORY
We were established in 2001 under the Stability Pact for South East Europe by the Slovenian Government, at the initiative of the Slovenian Ministry of Finance and in close cooperation with other ministries of finance of former Yugoslav countries and Albania. In 2015, the CEF became an international organization after 14 very successful years as a regional institution.

OUR CONSTITUENCY
We primarily serve ministries of finance, tax administrations, and central banks in Albania, Bosnia and Herzegovina, Bulgaria, Croatia, Kosovo, Macedonia, Moldova, Montenegro, Romania, Serbia, Slovenia, and Turkey. We also address capacity development needs of other key stakeholders and are present in some other countries.
Dear learner, dear knowledge seeker!

In front of you is the CEF 2018 learning program. We are happy to offer you a wide range of learning events in the areas of leadership for managing reforms, public financial management, tax policy and administration, and central banking.

Understanding learning needs across South East Europe is essential for a relevant, high-quality program. We ensure that these needs are reflected in the CEF’s program design and content, and that lectures and discussions at our face-to-face and online learning events are participatory and experience based. You, learners, are at the heart of the learning process.

Our learning events are active, practical and delivered by the best thematic experts and learning facilitators in an encouraging learning space. You will tap into new knowledge, become part of a network of colleagues who work on similar challenges, and increase your work motivation.

My colleagues and I are confident that you will find the 2018 offerings useful to your daily work. We invite you to consider becoming a lecturing expert yourself and transform yourself from knowledge seeker to knowledge provider.

Jana Repanšek
Director
### ACRONYMS

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
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<tr>
<td>BEPS</td>
<td>Base Erosion and Profit Shifting Framework</td>
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<tr>
<td>CBA</td>
<td>Cost-Benefit Analysis</td>
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<td>CHU</td>
<td>Central Harmonization Unit</td>
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<td>ECMS</td>
<td>Eurosystem Collateral Management System</td>
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<td>ERP</td>
<td>Economic Reform Programme</td>
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<td>FMC</td>
<td>Financial Management and Control</td>
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<td>GFS</td>
<td>Government Finance Statistics</td>
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<td>IA</td>
<td>Internal Audit</td>
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<td>IPA</td>
<td>Instrument of Pre-accession Assistance</td>
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<td>IPPF</td>
<td>International Professional Practice Framework</td>
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<td>ISSAI</td>
<td>International Standards of Supreme Audit Institutions</td>
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<td>MFF</td>
<td>Multi-annual Financial Framework</td>
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<td>MOSS</td>
<td>Mini One-Stop-Shop</td>
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<td>MOU</td>
<td>Memorandum of Understanding</td>
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<td>MTBF</td>
<td>Medium-term Budget Framework</td>
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<td>NLP</td>
<td>Non-performing Loans</td>
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<td>PIFC</td>
<td>Public Internal Financial Control</td>
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<td>PFM</td>
<td>Public Financial Management</td>
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<td>SAI</td>
<td>Supreme Audit Institutions</td>
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<td>SEE</td>
<td>South East Europe</td>
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<td>TADAT</td>
<td>Tax Administration Diagnostic Assessment Tool</td>
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<tr>
<td>TIEA</td>
<td>Tax Information Exchange Agreement</td>
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### LEGEND

- **LMR**: Leadership for Managing Reforms
- **TPA**: Tax Policy and Administration
- **BPE**: Budget Preparation and Execution
- **AA**: Accounting and Auditing
- **CB**: Central Banking
- **Round-table discussion**
- **Webinar**
- **Conference**
- **Workshop**
- **Seminar**
- **High-level meeting**
- **In-country certification program**

Blended learning is a combination of online learning activity and face-to-face workshop.
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# 2018 LEARNING CALENDAR

## JANUARY
- **TPA**
  - Effective Core Tax Functions for Better Compliance
  - Blended
- **AA**
  - What is New Regarding the International Professional Practices Framework
  - Webinar
- **AA**
  - Transition to Accrual Accounting
  - Conference

## FEBRUARY
- **CB**
  - Policy Coordination for Financial Stability
  - Workshop
- **AA**
  - Quality Assurance, Continuous Improvement and Management of the Internal Audit Function
  - Workshop
- **TPA**
  - Managing Health Care Financing and Costing
  - Workshop
- **TPA**
  - Effective Core Tax Functions for Better Compliance
  - Blended

## MARCH
- **AA**
  - Leading Change in Modern Tax Administration
  - Workshop
- **TPA**
  - Implications of EU Budget 2020+ Negotiations for South East Europe (Part 1)
  - Webinar
- **BPE**
  - Internal Control, Risk Management, Irregularities: Management of EU Funds
  - Workshop
- **TPA**
  - Cost-Benefit Analysis of Tax Expenditures and Other Revenue Measures
  - Workshop

## APRIL
- **CB**
  - Eurosystem’s Monetary Policy and Collateral Management (Part 1)
  - Webinar
- **BPE**
  - Managing Health Care Financing and Costing
  - Workshop
- **AA**
  - Training of Internal Auditors in the Public Sector
  - Montenegro
  - Jan 2017–Jun 2018
- **AA**
  - Support to Public Financial Management in Egypt
  - (4 workshops in 2018)
  - Dec 2016–Jun 2018

## MAY
- **CB**
  - Human Resource Management
  - Seminar
- **LMR**
  - Enhancing Written and Oral Communication
  - Workshop
- **BPE**
  - Budget Submissions of Line Ministries
  - Blended
- **AA**
  - Performance Auditing
  - Blended
### JUNE
- **LMR**
  - Strengthening Economic Governance and PFM in SEE
    - High-level meeting
- **BPE**
  - Budget Submissions of Line Ministries
    - Blended
- **CB**
  - Payment Systems – Financial Inclusion
    - Webinar
- **TPA**
  - Transformation of Tax Administration
    - Webinar
- **AA**
  - Performance Auditing
    - Blended

### SEPTEMBER
- **TPA**
  - Training-of-Trainers for Tax Administration
    - Workshop
- **BPE**
  - Reinforcing the Role of Parliament in the Budget Process
    - Webinar
- **LMR**
  - Planning and Leading Organizational Change
    - Workshop
- **AA**
  - IT Auditing
    - Workshop
- **BPE**
  - Implications of EU Budget 2020+ Negotiations for South East Europe (Part 2)
    - Workshop

### OCTOBER
- **AA**
  - Cost Accounting
    - Workshop
- **CB**
  - The Role of Payment and Securities Settlement Systems in Developing Financial Markets, and Monetary Policy Framework
    - Workshop
- **BPE**
  - Introducing Evidence-Based Budgeting
    - Blended
- **TPA**
  - Combating Tax Fraud and Evasion
    - Workshop
- **TPA**
  - E-Audit and Tax Administrations
    - Workshop

### NOVEMBER
- **TPA**
  - Mini One-Stop-Shop for Cross-Border VAT Compliance
    - Workshop
- **CB**
  - Strengthening Source Data Compilation to Support Macroeconomic Forecasting
    - Workshop
- **BPE**
  - Strengthening Source Data Compilation to Support Macroeconomic Forecasting
    - Workshop
- **AA**
  - Collaboration of Internal and External Auditors
    - Workshop
- **TPA**
  - Ensuring Fiscal Sustainability with Medium-Term Budgeting and Fiscal Rules
    - Workshop
- **AA**
  - Internal Audit Engagement from Planning to Reporting
    - Workshop

### DECEMBER
- **BPE**
  - Debt Reduction Strategies and Risk Management
    - Workshop
- **BPE**
  - Multi-Beneficiary IPA Project Kick-Off
    - High-level meeting
- **AA**
  - Training-of-Trainers on Financial Management and Control
    - Workshop
- **AA**
  - Management and Accounting for Non-Financial Assets
    - Webinar
- **CB**
  - Eurosysten’s Monetary Policy and Collateral Management (Part 2)
    - Webinar
- **CB**
  - Tax, Legal and Institutional Reforms for Accelerating Non-Performing Loans Resolution
    - Workshop
As a leading learning institution in SEE, the CEF supports capacity development for finance officials through learning and serves as a platform for knowledge exchange.

Our 2018 learning program includes 45 learning initiatives covering the thematic areas of public financial management, tax policy and administration, central banking and a cross-cutting area of leadership for managing reforms. Majority of 2018 learning initiatives will take place at CEF premises in Ljubljana, Slovenia. In addition, we will be engaged in project activities in Montenegro, Serbia and Egypt.
GEOGRAPHIC AND INSTITUTIONAL FOCUS

We primarily serve ministries of finance, tax administrations, and central banks in Albania, Bosnia and Herzegovina, Bulgaria, Croatia, Kosovo, Macedonia, Moldova, Montenegro, Romania, Serbia, Slovenia, and Turkey. We also address capacity development needs of other key stakeholders and are present in some other countries.
OUR LEARNING APPROACH

WE CAPTURE LEARNING NEEDS, PACKAGE LEARNING SOLUTIONS AND SHARE RESULTS

We offer high quality structured, collaborative and tailor-made learning solutions and pay attention to the design of physical and online learning spaces. We provide macrolearning initiatives that entail longer learning experiences, which we complement with microlearning initiatives that entail shorter learning opportunities, for example webinars, short videos and knowledge quizzes.

We act as a hub for two IMF Fiscal Affairs Department advisors for SEE, who cover public financial management and revenue administration, and a government finance statistics advisor SEE from the IMF Statistics Department.
Each learner is an expert in his/her domain and thus able to contribute their knowledge and experience. We support a participatory approach to learning and encourage learners to take ownership over the learning process.
OUR PHYSICAL AND ONLINE LEARNING SPACES

OUR PHYSICAL AND ONLINE LEARNING SPACES ARE DESIGNED IN A WAY TO SUPPORT LEARNING AND KNOWLEDGE SHARING.

CEF FACILITIES

The CEF’s facilities include a classroom for 48 learners (can be enlarged to accommodate up to 60 learners), a classroom for 32 learners and smaller classrooms for 12 and 18 learners. The central lobby is a bright and dynamic space where you will feel relaxed and motivated to learn and connect with your colleagues. It is featured as a best practice at the OECD Centre for Effective Learning Environments. We also transformed our 4th floor terrace into an additional networking and learning space.

The CEF premises are conveniently located in the center of Ljubljana, very close to hotels, picturesque medieval Ljubljana, major galleries, and the beautiful Tivoli Park.

ONLINE LEARNING CAMPUS

Online sessions on the CEF Online Learning Campus are timely, customized and cost-effective solutions designed to support connectivity among learners through videos, live streams, online learning courses, webinars and other online discussions.

We extend the reach of knowledge beyond classrooms with real-time online reporting from our learning events. We make digital stories that combine relevant materials, research findings and highlights of the meeting discussions in an online repository. Follow them on CEF Storify

We produce short video interviews with experts at our learning initiatives to offer a concise overview of the recent developments, touching upon some of the most challenging questions raised by participants and interesting topics covered by the learning initiatives. You can follow them in rubric You wanted to know, we asked on www.cef-see.org.

We publish papers and books covering good practices and theoretical knowledge from CEF thematic areas in a rubric learning resources at www.cef-see.org.
LEADERSHIP FOR MANAGING REFORMS

The leadership program is an overarching element of the CEF’s learning syllabus with a goal to empower a broad base of public officials with managerial responsibilities to become leaders and role models for their colleagues and peers. We will be aiming at strengthening trust and cooperation among institutions, reinforcing leadership and management capacities of officials to promote change, and enabling them to facilitate learning and knowledge sharing. We will also address learning needs across the communication spectrum.
ENHANCING WRITTEN AND ORAL COMMUNICATION

Officials need to confidently master the most critical elements of oral and written communication. They need to formulate concise and easy-to-understand messages, prepare for specific audiences, use credible examples in their texts and speeches, and a variety of techniques for managing difficult questions be it at live presentations or in written responses to journalists’ questions. By using modern audio and video equipment and guided by top international communications experts, this workshop will offer an opportunity for public officials to practice in a relaxed and trusting environment. This course is designed for public officials at all levels who need to develop skills and confidence in conveying messages, delivering presentations and public speaking.

STRENGTHENING ECONOMIC GOVERNANCE AND PFM IN SEE

The IMF, the European Commission and high-level representatives of SEE ministries of finance and tax administrations meet annually to discuss the progress and directions for EU funded technical assistance of the IMF in the areas of PFM and Revenue Administration to EU candidate countries in the Western Balkans. Regional knowledge sharing events are organized in cooperation with the CEF, which acts as a regional hub for the IMF’s technical assistance.
PLANNING AND LEADING ORGANIZATIONAL CHANGE

This workshop will address leadership and management capacities to promote change. It will equip participants with a practical toolkit, empowering them to successfully plan and lead change in their institutions and elsewhere. The workshop is targeted at mid-to-senior level public officials who are actively involved in promoting institutional reforms and change projects at ministries of finance, line ministries, central banks, tax administrations, and other public institutions dealing with public financial management.

ENABLING LEARNING THROUGH JOINT REFLECTIONS

We have scheduled up to 13 specific country visits, covering seven IPA countries to evaluate our concluding capacity development project aimed at strengthening line ministries’ finance function, and engage project beneficiaries in a reflection on how to best sustain and multiply the results achieved; reach out to central banks in three constituent countries to promote the central banking learning program; and engage the management of revenue administrations and tax policy divisions at ministries of finance in three constituent countries.
The program will target systemic bottlenecks to the introduction of advanced public financial management reforms while also acknowledging existing fiscal developments and institutional capacities in the SEE countries. In 2018, a significant part of the program will be oriented towards targeting selected sector-specific fiscal issues, as well as implications of public financial management reforms to managing health care policies.

We will expand our target audience to include representatives of line ministries and other national level budget beneficiaries, sub-national governments, members of parliaments, and independent fiscal institutions. We will provide more online learning solutions, and where possible, blend them with face-to-face events.
Since January 2017 we run a project that focuses on strengthening coordination and financial capacities of line ministries. The overall objective of the project is to assist line ministries strengthen capacities for efficient delivery of their financial management functions. In more operational terms we are following three objectives:

- support line ministries in strengthening their internal coordination in the financial management area
- strengthen capacities of line ministries for effective cooperation with their respective ministry of finance on financial programming and implementation issues
- promote regional collaborative learning among line ministries on financial management issues

Find more at the Line Ministries Portal:

www.cef-see.org/lineministries

MANAGING HEALTH CARE FINANCING AND COSTING

Participants will examine the specifics of health care sector financing, efficiency of spending, and coordination of funds at different national levels. They will address utilization of external funds to ensure the desired policy outcomes and good practices in health care financing. Special attention will be given to fiscal programming challenges in health care policy measures and ways to overcome them. Participants will also conduct a benchmarking exercise and value-for-money reflections. They will explore the importance of linking program budgets of different national levels to enable adequate budget and policy performance monitoring.

The workshop is designed for analysts at ministry of finance budget departments, finance directors of ministries of health, heads of health care policy departments, representatives of health care budgetary funds, representatives of local governments and parliamentary committees.
The webinars are aimed at informing the audience about the concept of public finances at the EU level, especially the MFF and the annual budget, challenges of budget negotiations and raising awareness of the implications for SEE countries.

In summer 2018, the European Commission will propose the MFF for the post-2020 period. The first webinar will take place before and the second after the publication of the proposal. The main topics of the first webinar will include conceptual issues associated with the MFF, key challenges to be addressed, and the position of pre-accession funds. The focus of the second webinar will be overall assessment of the proposal, identification of the main problems expected in the negotiations, and analysis of the proposal from the viewpoint of EU candidate countries.

The target audience are officials of finance ministries, line ministries and other key government actors involved in the programming of EU funds, and also academia and the business community.

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This blended learning will strengthen the skills of line ministries in preparing well-elaborated and coordinated budgets, by providing insights into the greater context of budgeting processes and procedures. It will examine the role and main steps of budget preparation and typical budget submission processes in SEE, organization of budget negotiations over ministerial ceilings between line ministries and the ministry of finance, elements of well-elaborated budget circulars, and procedures to ensure consistency between sectoral strategic and budget documents.

The learning initiative is designed for the analysts of ministry of finance budget departments, finance directors of line ministries, and heads of policy departments of line ministries.

Keeping the government accountable is a core budgetary role of the parliament. This role is performed through efficient legislative, monitoring and oversight functions. Despite the fact that parliaments' institutional powers reside on the political will, the tasks put in front of modern parliaments require increased technical and coordination skills and knowledge to address fiscal consolidation, spending reviews and economic reforms. The webinar will continue and deepen the discussion on this topic of a related webinar in 2017. It is aimed at parliamentary administrations (secretary general, committees' administration, parliamentary research departments, budget offices).

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**Blended learning is a combination of online learning activity and face-to-face workshop.**
INTRODUCING EVIDENCE-BASED BUDGETING

This blended learning program will give insights into processes and procedures needed for introducing spending reviews as regular part of budgetary decision-making. It will also examine organizational arrangements essential to support the establishment of new practices, while putting an emphasis on cohort forecasting; the value-for-money concept; and the practical cases of countries that regularly use this tool. Finally, this event will describe the ways how program budgets of different budget beneficiaries can and should be linked so they enable the use of performance data when programming, planning and prioritizing policy measures. During this event special emphasis will be given on sector reforms of health care sector policies.

The target audience includes analysts of ministry of finance budget departments and macro-fiscal departments, finance directors of line ministries, heads of policy departments of line ministries, and central planning and policy coordination agencies.

ENSURING FISCAL SUSTAINABILITY WITH MEDIUM-TERM BUDGETING AND FISCAL RULES

The aim of this workshop is to improve understanding of objectives and features of multi-annual financial framework, identify the challenges and bottlenecks in the process, and explain the role of fiscal rules on the way towards the establishment of a well-functioning MTBF. The workshop will introduce medium-term budgeting, examine relevant international experiences, explain the role of fiscal rules, review medium-term budgeting practices in SEE countries, discuss the main challenges and bottlenecks, and describe a practical model to build a MTBF from a top-down perspective.

The target audience includes senior-level officials at line ministries who actively deal with budget formulation, strategic planning and budget decision-making, analysts of ministry of finance budget and macro-fiscal departments, and representatives of central policy planning and coordination agencies.

Blended learning is a combination of online learning activity and face-to-face workshop.
DEBT REDUCTION STRATEGIES AND RISK MANAGEMENT

This workshop will focus on debt and cash management operations to better manage and implement fiscal policy. The participants will explore the implementation of debt reduction strategies, and discuss efforts to (re)attract foreign and domestic investors into domestic government securities markets. Besides reviewing advanced countries’ approaches to the integration of cash and debt management, they will also exchange recent experience and good practice within the CEF constituency.

The target audience are officials of ministries of finance working in budget and macrofiscal departments and treasury department (especially those dealing with cash and debt management) and public debt authorities (e.g. officials dealing with borrowing arrangements and managing IT systems for debt analysis and monitoring). Invited are also officials from central banks.

MULTI-BENEFICIARY IPA PROJECT KICK-OFF

The overall objective of this event is to set the ground for strengthening EU enlargement countries’ ability to carry out structural reforms, especially those agreed within their ERP. The meeting will gather feedback on countries’ efforts to assess the fiscal implications of structural reforms, suggestions for improving the EC’s guidance on incorporating such fiscal implications in ERPs, and commitment to the envisaged project activities. This event will serve as initiation of the series of learning initiatives targeting the key challenges of the ERP preparation process, which include in particular the estimation of costs and budgetary implications of selected priority structural reforms, and securing sufficient budgetary funds for planned reforms.
The program will address the cross-cutting nature of audit and accounting work within broader PFM reforms that support internal and external accountability, transparency and good governance in public sector institutions. We will maintain the focus on strengthening PIFC, external accountability mechanisms, and the priority issues in reforming national accounting and financial reporting systems to accrual accounting requirements.

To support closer alignment with international standards and best practices in these specific areas, we will support capacity development of finance ministries as centers of reform coordination and line ministries as points of principal service delivery. We will focus on the roles and responsibilities of different PFM actors (managers, finance professionals, accountants, internal auditors), and strengthen the use of online and collaborative learning solutions, including training-of-trainers.
WHAT IS NEW IN THE INTERNATIONAL PROFESSIONAL PRACTICES FRAMEWORK

The webinar aims to raise awareness of the updated IPPF that became effective in 2017 and is crucial for the work of public sector internal auditors. A short online lecture will explore the main changes of the new IPPF (new standards, new mission statement and core principles) and their impact on the work of auditors. This webinar will serve the needs of CHU management, heads of internal audit departments and senior internal auditors.
TRANSITION TO ACCRUAL ACCOUNTING

This conference serves a dual purpose: raising awareness of the complexities and sharing good practices of international institutions and comparable countries in Europe regarding the transition to accruals, and promoting professional networking among current and former PACT students as a precondition for further professionalization. Target audience: public sector accountants from Montenegro and Serbia (graduates and current students of PACT) / middle management at the treasury departments at Montenegrin and Serbian ministries of finance, responsible for budgetary accounting.

QUALITY ASSURANCE, CONTINUOUS IMPROVEMENT AND MANAGEMENT OF THE INTERNAL AUDIT FUNCTION

As the public sector IA functions in the region mature, it is important to underpin the initial gains through strengthened quality assurance and management of the IA units to remain relevant and continue providing value added to the organization. At the workshop the participants will look at different management tools that heads of internal audit units can employ to ensure that their unit provides value to the organization. In this context, they will explore the standards to be met for effective management of IA unit, and ensuring quality through quality assurance and improvement programs. This workshop will bring together heads of internal audit departments.

GOVERNMENT FINANCE STATISTICS

The objective of the workshop is to strengthen the capacity of GFS compilers to meet the relevant reporting criteria. The compilers of statistics will receive insights on GFS data and data reporting, both to the IMF and the EU (the Maastricht deficit and debt and the Excessive Deficit Procedure). The participants will also have the opportunity to exchange views and experiences, and strengthen cooperation. The target audience includes finance officials from central banks, ministries of finance and statistical offices who are responsible for compiling fiscal statistics. This workshop will be delivered in cooperation with the IMF South East Europe advisor for GFS.
INTERNAL CONTROL, RISK MANAGEMENT, IRREGULARITIES: MANAGEMENT OF EU FUNDS

This workshop will provide a platform for exchange of practices on EU requirements to ensure effective spending of EU funds through structural funds and EU external assistance (IPA II and ENI). It will address the elements of management and control systems of operational programs, including exploring the functions and bodies involved in the management and control of EU funds; performance of risk management systems; arrangements for auditing the functioning of the system; and reporting and monitoring irregularities. This workshop will bring together senior service delivery management in managing bodies, audit authority management and senior auditors, certification bodies’ management and senior staff, and heads of internal audit units managing pre-accession funds.

PERFORMANCE AUDITING

The learning initiative will focus on audit methodologies and tools for providing (internal audit) assurance or consulting services with respect to economy, efficiency and effectiveness (value-for-money) of the organization’s operations. The initiative will address the current best practice about how to undertake and conduct performance audits. It will also consider and deal with more specific topics, such as gathering and analyzing evidence, design matrix, reporting, and performance auditing of specific government operations. This blended learning initiative will engage heads of internal audit departments, senior internal auditors, senior SAI auditors, management and senior audit staff at audit authorities, and line ministries’ middle management charged with service delivery.

Blended learning is a combination of online learning activity and face-to-face workshop.
IT AUDITING

The main objective of the workshop is to familiarize participants with the underlying principles and standards, methodologies and stages of IT audit execution. IT risks and vulnerabilities in the government sector have grown in proportion with the digitization and growing IT dependence in the provision of services. Managers need assurance that IT risks are properly identified and assessed, and that effective controls are in place to ensure functional IT systems, which contribute to the organizational objectives while safeguarding resources. IT auditing skills in the government sector are scarce and only a handful of institutions have developed specialized services. The workshop is designed for public sector auditors that typically do not work as IT auditors.

COST ACCOUNTING

The workshop aims to familiarize line ministry staff – finance and non-finance – with the concepts and tools that support the fulfillment of their objectives in an effective and efficient manner. Cost accounting is an important managerial tool for improved understanding of actual resource allocation in service delivery and offers the information needed for efficiency- and effectiveness-driven decision-making. Through theoretical presentation and practical exercises, the workshop will help participants understand the practical applicability and benefits of cost accounting in their institutions. We will engage mid-to-senior level management at line ministries responsible for service delivery, as well as senior internal auditors, and senior finance and accounting staff.
COLLABORATION OF INTERNAL AND EXTERNAL AUDITORS

This workshop will provide a platform for exchange of ideas on how to increase cooperation between external auditors working in SAI and public sector internal auditors. The participants will get insights into the benefits of stronger cooperation and coordination, guidance on cooperation modalities and practices, and focus on the applicable IPPF and ISSAI standards. It will bring together managers of central harmonization units, heads of internal audit departments, senior internal auditors, and senior SAI auditors.

INTERNAL AUDIT ENGAGEMENT FROM PLANNING TO REPORTING

This workshop will strengthen skills in performing internal audit engagements. The participants will explore the techniques and methodologies needed to compile meaningful recommendations. The workshop will use a case study approach, guiding participants through various phases of internal audit engagement and covering all phases of internal auditing. This workshop is designed for junior-level internal auditors.
TRAINING-OF-TRAINERS ON FINANCIAL MANAGEMENT AND CONTROL

This workshop will familiarize participants with the tailor-made Training-of-Trainees methodology, so that they would be able to share knowledge and promote peer-to-peer learning in the area of FMC. It will support finance officials in designing their own high-quality learning events on FMC. Another purpose is to share experiences with the existing FMC trainings in SEE countries. We will reflect on the principles of adult learning, learning styles and the role of the trainer. We will also talk about a consolidated training cycle (training needs analysis, planning, preparing, presentation, evaluation) and how to create a learning curriculum. The workshop will involve CHU management and coordinators in line ministries.

MANAGEMENT AND ACCOUNTING FOR NON-FINANCIAL ASSETS

The objectives of the webinar are to understand the accounting treatment of non-financial or fixed assets in a cash vs. accrual basis accounting environment, describe the uses and importance of financial information on non-financial assets, and identify the data sources for developing a comprehensive asset register. This webinar will focus on the accounting aspects, recognizing that maintaining control of fixed assets is a function of the entire institution, not just the accounting function. The target audience is institutions responsible for establishing and managing centralized asset register, senior accountants in charge of preparing financial statements, state treasury officials responsible for consolidation, and users of financial statements.

www.cef-see.org/events

APPLY HERE

Dates of learning initiatives may be subject to change. For exact dates please consult CEF website: www.cef-see.org/events
CERTIFICATION PROGRAMS DELIVERED AS IN-COUNTRY PROJECTS

PUBLIC ACCOUNTANTS CERTIFICATION PROGRAM (PACT)
TRAINING OF INTERNAL AUDITORS IN THE PUBLIC SECTOR (TIAPS)

Certification trainings are available for public sector accountants and internal auditors. They are internationally recognized professional qualification programs, delivered in cooperation with the British Chartered Institute of Public Finance and Accountancy (CIPFA). The aim of the localization component in both programs is to build sustainable and professional public sector internal auditing and accounting capacities.

The PACT and the TIAPS are designed for public sector employees who hold a bachelor’s degree and have relevant practical experience. Both programs consist of two levels, the certificate and the diploma level, and include the following modules:

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<tr>
<th>PACT</th>
<th>TIAPS</th>
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<tr>
<td><strong>CERTIFICATE LEVEL</strong></td>
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</tr>
<tr>
<td>• Management Accounting</td>
<td>• Internal Auditing Fundamentals</td>
</tr>
<tr>
<td>• Financial Accounting</td>
<td>• Public Sector Accounting and Financial Reporting</td>
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<td>• National Public Finance Legislation, Public Accounting and Taxation</td>
<td>• Governance and Control</td>
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<td>• National Public Finance Legislation, Public Accounting and Taxation</td>
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<td><strong>DIPLOMA LEVEL</strong></td>
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<td>• Audit and Assurance</td>
<td>• Advanced Internal Audit</td>
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<td>• Auditing Management Performance</td>
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<td>• Business and Change Management</td>
<td>• Managing the Internal Audit Function</td>
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<td>• Public Sector Financial Reporting</td>
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PUBLIC ACCOUNTANTS’ CERTIFICATION TRAINING IN SERBIA

For the first generation of enrolled officials, examination will continue for modules concluded in late 2017. Students will complete their studies at the certificate level. At the beginning of the year, a regional conference addressing transition to accrual accounting (see separate event description) will be organized under this project.

PUBLIC ACCOUNTANTS’ CERTIFICATION TRAINING IN MONTENEGRO

Students of the second generation will continue their studies at the certification level by learning more about public finance legislation, public accounting and taxation in their country, while the localization working group will continue work towards localization of the training program. Another expected delivery is the regional conference on transition to accrual accounting (see separate event description).

TRAINING OF INTERNAL AUDITORS IN THE PUBLIC SECTOR IN MONTENEGRO

The fourth generation of students will have exams in three international study modules addressing governance and control, internal audit fundamentals, and national legislation. They will also receive on-the-job training. In addition, we will carry on with the localization efforts.

SUPPORT TO PUBLIC FINANCIAL MANAGEMENT REFORMS IN EGYPT

The CEF will deliver up to four learning events for the beneficiaries of the project Support to Public Financial Management Reforms in Egypt focusing on capacity development of the PFM functions, in particular the internal audit function in Egypt’s public sector. The project provides experts from the CEF constituency an opportunity to share their recent reform experience.

Dates of learning initiatives may be subject to change. For exact dates please consult CEF website: www.cef-see.org/events
TAX POLICY AND ADMINISTRATION

The program will support improved management of core tax administration procedures, enhanced performance management and improved cooperation among tax administrations across borders. More specifically, we will support efforts to increase tax collection capacity, voluntary compliance, and improve taxpayers’ services, audit IT management systems, tackle identification, investigation and prosecution of tax fraud and tax avoidance.

We will focus on the roles and responsibilities of different levels of tax administration and ministries of finance officials, and use face-to-face, online and collaborative learning solutions, including training-of-trainers.
EFFECTIVE CORE TAX FUNCTIONS FOR BETTER COMPLIANCE

The goal of this learning initiative is to better align core tax administration procedures to international good practices, improve business processes, strengthen tax administration’s framework to reduce administrative costs, and efficiently combat fraud and tax evasion. It will address TADAT performance outcome areas, filing, registration, debt management information technology, use of analytics, risk profiling, and use of third party information and reporting. The target audience includes mid-to-senior level managers and officials at tax administrations.

HOW TAX ADMINISTRATIONS COOPERATE AND EXCHANGE INFORMATION

This workshop will focus on international developments related to the BEPS, TIEAs and transfer pricing with an aim to improve tax planning strategies and combat international tax avoidance. It will incorporate recommendations from the OECD Global Forum on Transparency and Exchange of Information for Tax Purposes, Common Reporting Standard, and look at advance pricing agreements and mutual agreement procedures. The workshop will target officials from ministry of finance tax policy divisions, managers of tax administrations, and directors of large taxpayers’ offices.

LEADING CHANGE IN MODERN TAX ADMINISTRATION

The objective of the workshop is to help tax administrations increase organizational effectiveness and deliver additional value to their organizations through a modernized management system. The workshop will seek answers to the challenges experienced by tax officials and assess risks to compliance with resources allocated on the basis of priorities identified in a sound risk management process. It should help tax administrations remain strategically focused and responsive to changes in their environment. The workshop is primarily envisaged for general directors of tax administrations, their deputies and other senior management staff.

Blended learning is a combination of online learning activity and face-to-face workshop.
COST-BENEFIT ANALYSIS OF TAX EXPENDITURES AND OTHER REVENUE MEASURES

The workshop will provide guidance on establishing a benchmark for each type of tax. Once the benchmark tax system is determined and tax expenditures in terms of revenues forgone are estimated, their economic usefulness can be determined using a CBA framework. The workshop on tax expenditure assessment will follow up the 2017 workshop on revenue forecasting and tax policy analysis. The models presented in the earlier workshop will be used to measure the size of tax expenditures, in terms of revenues forgone against a benchmark. The workshop is primarily designed for economists in ministries of finance and tax administrations who are involved in tax expenditure analysis.

TRANSFORMATION OF TAX ADMINISTRATIONS

This webinar will complement the workshop on leading change in modern tax administration. It will provide deeper insight into performance indicators and associated measurement dimensions, and discuss annual business plan and monitoring its delivery. The webinar will engage senior and middle management of tax agencies.

TRAINING-OF-TRAINERS FOR TAX ADMINISTRATIONS

To ensure longer term learning results and impact, we will involve tax officials as learning co-facilitators in promoting regional knowledge and experience exchange. We will reflect with them on the principles of adult learning, learning styles and the role of the trainer. They will also learn about a consolidated training cycle (training needs analysis, planning, preparing, presentation, evaluation) and how to create a learning curriculum. This Training-of-Trainers workshop is designed for mid-to-senior level officials at tax administrations.
COMBATING TAX FRAUD AND EVASION

With this workshop, we will support our constituency’s efforts to increase the standards with respect to effectively combating tax fraud and evasion, and empower them through international and regional peer-to-peer exchange of good practice. The workshop will look into the use of data analytics for tax fraud detection, cross-border e-commerce, Eurofisc and other tools, schemes, trends and solutions for counteractions, collection of information, and challenges for tax administrations in fighting tax fraud in the context of liberalization of world trade. The workshop is targeted to mid-to-senior level managers and officials of tax administrations and ministry of finance tax policy departments as well as customs administrations.

E-AUDIT AND TAX ADMINISTRATIONS

This webinar will follow up on a related 2017 workshop, which surfaced challenges that tax authorities face due to technological innovations. We will look at audit methodologies in participating countries, how to carry out an IT audit in a company, the impact of IT on business models (e-commerce), the legislation required for e-commerce, the latest IT developments, and how big data analyses can support the effort. We will take a particular look at the Standard Audit File for Tax (SAF-T) intended to give tax authorities easy access to relevant data in an easily readable format. We will engage tax auditors and data analysts of tax administrations.

MINI ONE-STOP-SHOP FOR CROSS-BORDER VAT COMPLIANCE

The workshop will give an overview of the MOSS, a measure to facilitate business and reduce the administrative burden. Modernizing VAT for cross-border e-commerce has also been recognized as an important pillar of the digital single market strategy aiming to remove VAT obstacles to e-commerce in the single market. The workshop will focus on the two schemes – EU and non-EU – within the MOSS, and target mid-to-senior level managers and officials of tax administrations.

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CENTRAL BANKING

The program will continue to focus on central bank governance and organizational aspects, addressing strategic human resource management to support institutional processes. We will bring together experts on banking supervision for strengthening the health of the banking sector and resolution of non-performing loans. We will address coordination requirements needed to enhance financial stability of capital markets and payment systems from two angles: how they support financial market development and monetary policy operations. In addition, we will look into challenges and experiences linked to data compilation.

We will bring together experts from central banks, supervisory authorities and also ministries of finance. We will introduce webinars to the program as a stand-alone initiative or as an introduction to a face-to-face learning event.
POLICY COORDINATION FOR FINANCIAL STABILITY

This workshop will focus on cross-country sharing of challenges on policy coordination, concentrating on a balanced policy mix and frameworks that set the right incentives for sustained and non-inflationary growth in the private sector. It will explore the coordination of different stakeholders in ensuring financial stability. We will examine the precautionary measures and established crisis management tools that allow for development of financial (capital) markets without putting financial stability at stake. In addition, we will look further into regulators’ roles and available tools in the case of intermediary failure, liquidity, conduct, or other market crises. The workshop will bring together fiscal, monetary and supervisory policymakers and regulators.

EUROSYSTEM’S MONETARY POLICY AND COLLATERAL MANAGEMENT

This series of two webinars will address the conduct of monetary policy in the Eurosystem and will also be a good base for the workshop on wholesale payments, as the monetary policy framework will also be discussed. The first webinar will be for a wider public at ministries of finance and non-Eurosystem central banks, explaining the monetary policy framework in the Eurosystem and its instruments.

The second webinar will touch upon the financial assets given as collateral of Eurosystem liabilities, the role of Bank of Slovenia in the execution of the monetary policy framework, and the ECMS as a common solution for the Eurozone. The webinars will be primarily designed for policymakers and staff in banking operations, as well as those involved in supporting and developing the financial infrastructure.
OPERATIONAL ISSUES IN CONSOLIDATED, CROSS-BORDER AND RISK-BASED SUPERVISION

We will explore the differences in perspectives in home-host relationships and how to effectively coordinate to fulfill prudential obligations, covering available instruments and structures, such as MOUs, formal and ongoing exchange of information, the functioning of supervisory colleges, while taking stock of recent experience in the Eurozone on consolidated and cross-border supervision. We will build our cases upon the examples from the Single Supervisory Mechanism, risk-based supervisory approaches and on-site inspections. The workshop will be designed for banking supervisors at central banks or financial supervisory authorities.

HUMAN RESOURCE MANAGEMENT

As the majority of the CEF Coordinators work at human resources departments, their next meeting gives us an opportunity to check our ongoing efforts against their training plans and institutional needs. This seminar will address the role of human resource management in promoting good internal governance and accountability in central banks. The participants and experts will discuss the challenges of strategic development of employees and their skills, share good practices, and explore possibilities of their implementation. We will cover staffing policies, challenges in securing and retaining skills, fostering a collegial environment for interdepartmental collaboration, innovation and a culture of effective communication.
PAYMENT SYSTEMS – FINANCIAL INCLUSION

We will explore how payment systems can contribute to broadening access to finance, namely in the capacity of strengthening financial inclusion. The webinar will give an introduction into the topic and short presentations of good practices, along with an overview of some regional country cases on financial inclusion. The webinar is aimed at policymakers in central banks and ministries of finance, who are involved in broadening access to finance.

THE ROLE OF PAYMENT AND SECURITIES SETTLEMENT SYSTEMS IN DEVELOPING FINANCIAL MARKETS AND MONETARY POLICY FRAMEWORK

This workshop will explore how to establish supportive financial market infrastructures. It will examine the role of payment and securities settlement systems in enabling financial development. We will take a closer look at the main developments and innovations in the European payment and securities settlement systems and examine how to identify and manage risks stemming as part of the oversight. We will also discuss how to ensure smooth and secure settlement arrangements and consider legal, tax and regulatory prerequisites for a sound financial infrastructure. To complement our past initiatives in building the prerequisites for developing money markets, we will focus on the monetary policy framework and implementation within the relevant systems. This workshop will bring together experts on payments and settlement systems and policymakers. To allow a holistic approach to the topic, representatives from both central banks and ministries of finance are welcome to apply.
STRENGTHENING SOURCE DATA COMPILATION TO SUPPORT MACROECONOMIC FORECASTING

In 2017, the CEF laid the ground for a series of workshops on data collection, forecasting methodologies and organizational aspects. This workshop will focus on issues related to improving the reliability of macroeconomic and macrofiscal forecasts to enable stronger planning, analysis and assessment of policy-making. It will focus on source data compilation with the help of our IMF resident advisor on government finance statistics. Official macroeconomic and macrofiscal forecasts in our constituency often suffer from insufficient data and inaccuracy. The workshop is designed for staff at ministries of finance or other government institutions producing macroeconomic forecasts for budgetary planning, forecasting and statistics departments of central banks, as well as national statistics offices.

TAX, LEGAL AND INSTITUTIONAL REFORMS FOR ACCELERATING NON-PERFORMING LOANS RESOLUTION

The workshop is a continuation of the workshop in 2016 that dealt with stress testing, bank recovery, and resolution of NPL. We aim to delve deeper in the subject of NPLs and examine how constituent countries have been dealing with their aging NPL portfolios, what are the key tax, legal and institutional reforms underlying their strategy to address NPLs, and what are the key obstacles related to loan restructuring, write-offs, tax treatment and insolvency procedures. We will also discuss how to diminish bank’s risk exposure and shore up its impaired balance sheet, as well as the strategies and instruments for NPL resolution and debt restructuring in order to strengthen the credit channel to provide funding for a dynamic private sector and support sustainable long-term growth. The workshop will be designed for bank inspectors and senior representatives of supervision departments at central banks, and representatives of financial supervisory agencies.

www.cef-see.org/events
APPLY HERE

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ADMINISTRATIVE ARRANGEMENTS

The CEF learning events are designed for participants working in the public sector and central banks. Applications from the private sector will not be considered.

All CEF learning events are delivered in English if not otherwise stated. Sufficient command of English is necessary in order to follow the program and take an active part in it.

There is no participation fee for the learning events. Meals and refreshments during the event are provided. Travel, visa and accommodation costs are borne by participants or their institutions unless communicated otherwise.

Application to CEF learning events is possible at the CEF website via application button of the event. The application deadline is normally one month before the start of the event. Only timely and complete applications will be considered.

To receive CEF certificate of attendance, full-time participation in the event is required. Unless stated otherwise, the event starts at 9 a.m. and lasts until 5 p.m.

The CEF uses a competitive selection procedure. We will review your application and notify you about the final status (accepted / not accepted) within one week after the application deadline. Successful applicants will receive further instructions.

Majority of learning events are held at the premises of the CEF, at Cankarjeva 18, Ljubljana.
IN PREPARATION AND IMPLEMENTATION OF OUR LEARNING PROGRAM WE COOPERATE WITH A NUMBER OF PARTNER AND KNOWLEDGE INSTITUTIONS, PEER ORGANIZATIONS AND NETWORKS