Advanced Public Sector Financial Management and Reporting Course

22 – 26 February 2027
Seoul

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Training Center

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Ref: 1070_178980 **Date:** 22 – 26 February 2027 **Location:** Seoul **Fees:** 10000 Euro

Overview

Advanced Public Sector Financial Management and Reporting Course is a one-week advanced course for finance managers, government accountants, budget officers, reporting specialists, auditors, and control professionals, who leave with a Public Sector Reporting Control Pack. Participants connect budget execution, accrual information, IPSAS reporting, IFRS boundary decisions, financial control, and management reporting. The course builds a traceable route from reporting-entity decisions to statements, disclosures, and review evidence. Agile Leaders Training Center develops public-sector financial reporting capability.

Who Should Attend

- Finance teams responsible for stewardship, accounting policy, close, and management information
- Budget teams responsible for appropriations, execution monitoring, and budget-to-actual analysis
- Reporting teams responsible for general-purpose statements, notes, and fiscal reports
- Control teams responsible for expenditure controls, reconciliations, and evidence
- Audit and oversight teams responsible for challenge, findings, and follow-up

The course assumes participants already work with public-sector budgets, ledgers, reports, or controls, and it leaves introductory bookkeeping and jurisdiction-specific legal advice outside its scope.

Departments and Industries

The course supports departments and industries that prepare, control, audit, or use public-sector financial information.

- Finance ministries, treasuries, budget offices, and public accounting functions
- Public agencies, municipalities, utilities, and service-delivery entities
- Internal audit, external assurance, oversight, and governance functions
- Healthcare, education, infrastructure, and social-service organizations
- Advisory, financial-management systems, and public-sector reform teams

Learning Objectives

By the end of this course, participants will be able to:

- Evaluate reporting-entity, accounting-basis, and IPSAS–IFRS boundary decisions
- Build a chart-of-accounts and budget-classification alignment map
- Analyze budget execution, commitments, actuals, and fiscal-reporting variances
- Apply public-sector asset, liability, consolidation, and disclosure decisions
- Diagnose close, reconciliation, control, and assurance gaps
- Build a Public Sector Reporting Control Pack

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Course Agenda

Day 1: Reporting Boundaries and Architecture

- Public Sector Reporting Objective and User Map
- Reporting Entity Boundary Decision Tree
- Cash-to-Accrual Basis Assessment Matrix
- IPSAS and IFRS Applicability Boundary Map
- Financial Reporting Architecture Blueprint

Day 2: Budget Execution and Account Structure

- Budget Classification and Chart-of-Accounts Crosswalk
- Appropriation, Commitment and Payment Control Chain
- Budget-to-Actual Reporting Matrix
- In-Year Fiscal Reporting Calendar
- Execution Variance and Corrective-Action Log

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Day 3: Accrual Balances and Consolidation

- Public Service Asset Recognition Decision Grid
- Liability, Provision and Fiscal-Risk Register
- Non-Exchange Transaction Analysis Sheet
- Controlled Entity and Consolidation Scope Matrix
- Inter-Entity Balance Elimination Schedule

Day 4: Statements, Disclosures and Assurance

- General-Purpose Financial Statement Assembly Map
- Budget Information Presentation and Reconciliation Sheet
- Accounting Policy and Disclosure Checklist
- Period-End Close and Reconciliation Control Matrix
- Review, Audit Evidence and Finding Tracker

Day 5: Public Sector Reporting Practice

- Exercise: Resolve a Reporting Entity Boundary Case
- Exercise: Reconcile Budget Classifications to Accounts
- Exercise: Diagnose a Budget-to-Actual Variance
- Exercise: Assemble Statements and Review Evidence
- Capstone Exercise: Public Sector Reporting Control Pack

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Practical Exercises

The course uses suggested activities that connect budget, accounting, reporting, and assurance decisions.

- Suggested activity: map an infrastructure entity's budget codes to its financial accounts
- Suggested activity: assess recognition and disclosure evidence for a public-service asset and related obligation
- Suggested activity: reconcile a service agency's approved budget, commitments, actuals, and forecast
- Suggested activity: present a reporting pack with exceptions, controls, and review actions

FAQs

Who suits advanced public sector financial management and reporting training?

Finance, budget, accounting, reporting, audit, and control professionals suit the training. The course assumes practical experience with public-sector budgets, ledgers, reports, or controls rather than introductory accounting knowledge.

How does public sector financial management and reporting differ from a general IFRS course?

Public sector financial management and reporting connects approved budgets, execution controls, public-service transactions, IPSAS statements, and fiscal reports. A general IFRS course primarily addresses reporting by entities applying IFRS Accounting Standards.

Why align the chart of accounts with budget classifications?

Alignment creates a traceable connection between approved authority, commitments, transactions, balances, and reports. A controlled crosswalk also supports consistent budget-to-actual analysis and reconciliation.

What is the role of IPSAS in public sector financial reporting?

IPSAS provides public-sector financial reporting principles and requirements for entities that adopt or apply the standards. The applicable reporting framework and adoption basis must still be confirmed for each entity.

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How should budget-to-actual reporting support financial control?

Budget-to-actual reporting should connect approved amounts, revisions, commitments, actual transactions, forecasts, explanations, owners, and corrective actions so that management can trace deviations and decisions.

Conclusion

Participants take back a Public Sector Reporting Control Pack containing boundary decisions, an account crosswalk, execution reports, recognition schedules, consolidation records, statements, disclosures, and review evidence. The pack makes reporting decisions traceable from budget authority to published information. Teams can use it to coordinate close, resolve exceptions, support assurance, and improve management reporting.