

Dr Michael John Parry

Nationality: British

Year of Birth - 1945

Education and Membership of Professional Bodies:

- PhD Financial Management and Development, University of Wales, UK, 1990
- BSc (Econ) Economics, University of London, UK, 1968
- Fellow of the Institute of Chartered Accountants of England and Wales (FCA) 1979
- Chartered Global Management Accountant 1981 (CGMA)
- Chartered Tax Adviser (CTA) 1972

Key Qualifications:

Dr Parry is senior international public financial management adviser. A UK Chartered Accountant, Chartered Global Management Accountant and Chartered Tax Adviser with a first degree in economics and a PhD in accounting. Extensive international experience at Director and Team Leader level and as an adviser on accounting, auditing and related capacity building and systems projects.

Currently principal of his own consulting firm. Previous experience includes Director of a major international consulting firm; Executive Chairman of specialist international public financial management consultancy; Managing Director of training company. Currently Adviser to the Public Financial Management Council of Tajikistan and Resource Person for the Public Expenditure Management Peer Assisted Learning Network (PEMPAL). Experience of advising on accounting and audit reforms in many countries including Serbia, Bosnia Herzegovina, Moldova, Georgia, Tajikistan, China, Lao, Kenya, Tanzania, Lesotho, Malawi, the Gambia, Nigeria, Sudan, Bangladesh, Nepal, Pakistan, Sri Lanka, the Maldives, Papua New Guinea, Hong Kong, Kiribati and the Marshall Islands. Team Leader of a successful project to establish a supreme audit institution in Bosnia Herzegovina.

Member of the Editorial Board for the Journal of Government Financial Management and the International Standards Committee of the International Consortium on Government Financial Management. Published various papers and addressed international conferences. Former Member of the Board of the International Consortium of Government Financial Managers (ICGFM), former Vice Chairman of the Public Sector Committee of the ACCA, former member of IPSASB Committee on IPSAS 24.

Employment Record:

Dates	Company	Position
2009 onwards	Michael Parry Consulting LLP	Principal of public financial management consultancy
2007-2009	WYG International Ltd (a leading international consulting firm)	Director (responsible for Public Financial Management)
1985-2007	International Management Consultants Ltd, United Kingdom (a consulting company specialising in public financial management)	Executive Chairman and Senior Consultant
1981-1984	UNDP - UNDTCD, Bangladesh – Institute of Chartered Accountants of Bangladesh	Chief Technical Adviser, Bangladesh
1973-1985	Chart Foulks Lynch PLC, United Kingdom (a leading provider of finance and law training in the UK and internationally)	Lecturer then Managing Director (leave of absence 1981-84)
1968 - 72	Deloitte (London and Brussels)	Trainee then Audit Senior

Relevant Experience:

2010-13: PEMPAL (Public Expenditure Management Peer Assisted Learning) - Resource Person

PEMPAL has been established with support from various organisations led by the World Bank to support countries in central Asia and the Balkans in the process of reforming public expenditure management. The concept is one of learning from other regional countries. Based at the Centre for Excellence in Finance in Ljubljana, meetings are held across region.

Provided expert inputs, presentations and discussion papers and led a series of workshops on PFM issues (published on PEMPAL web site). These have include:

- Fiscal decentralisation
- Treasury internal control
- Risk management
- Financial and statistical reporting in accordance with IPSAS and GFS
- Budget classification and chart of accounts
- Development and implementation of FMIS
- Developing a glossary of PFM terminology
- Survey analysis

2010-14 Tajikistan Public Financial Management Modernisation Project (PFMMP) Adviser to the PFM Council and adviser on training and human resource management

Tajikistan is engaged in a multi donor funded programme of upgrading public financial management. The PFM Council has been established under the Minister of Finance to direct and control the modernisation programme. Advising the Council on all matters connected with PFM reform including budget, accounting and audit. Providing specific advice on the development of training and human resource management.

2011-13 Lao Public Financial Management Strengthening Program (PFMSP) – Adviser

Advising on the Project “Preparation of Design and Bidding Documents for the Establishment of a Commercial-of-the-Shelf Financial Management Information System (Phase 1)” particularly the conceptual design for the new IFMIS

2010-12 GIZ, Germany Training facilitator

Support to training programme at GIZ (formerly INWENT, a public sector training institution) Bonn Public Financial management training for participants from across the world

2010: Adviser, Design of Accounting Strategy Project, Tajikistan (WB)

Adviser to World Bank on design public sector accounting reform project in Tajikistan. Advised on design of long term reform strategy for IPSAS implementation. Design of support project for the implementation. Advised on training and IT strategy. Series of workshops to build ownership of reforms.

2010: Training and IPSAS Strategy, The Gambia (DFID)

Conducted a series of workshops on the implementation of International Public Sector Accounting Standards (IPSAS) in Gambia. Reviewed and presented a critique of current financial statements of government. From workshops developed strategy for implementation of IPSAS.

2009-10: Team Leader Implementation of IPSAS Strategy, Georgia (WB)

An advisory project on reforms to public accounting including IPSAS implementation, chart of accounts and sequencing of reforms. Included designing a strategy for sequenced IPSAS implementation, advice on cash flow management and design of integrated budget classification and chart of accounts.

2008-09: SPARC: Director responsible for PFM Component, Nigeria (DFID)

Design of strategy for PFM reform. Supervising Director of PFM component managed by WYGI making series of visits to Nigeria to provide oversight and direction.

2005 - 2009: Team Leader then Director, upgrading Public Financial Management, Nepal (DFID)

Design of a strategy to move in a phased from the present bespoke IT systems for budget and financial management to the implementation of an integrated financial management system (IFMS), including MTEF. Preparation of new budget classification and chart of accounts in accordance with IMF GFS, IPSAS and other international standards. Subsequently Director and adviser to implementation of reforms.

2008-2009 Team Leader, Business Process Review for Government Integrated Financial Management Information System (GIFMIS) - Nigeria Federal Government (WB)

Review and redesign of business process and specification of requirements for a GIFMIS using WB standard ICT bid documents. Design of new chart of accounts.

2009 Director, Preparation of the functional and technical design of the Public Financial Management System (PFMS) for the structural units of the Ministry of Finance of Georgia

System design, user and technical specification for PFMS

2008-09 Director, Preparation of Public Financial Management Modernisation, Tajikistan (WB)

Project to design reforms and sequence including strategy for systems acquisition

2007-2009: Director, Strengthening the Internal Audit and Internal Control system, Moldova (WB)

Project to upgrade Public Internal Financial Control (PIFC) and internal audit to EU standards. Includes design PIFC, organisational change, training and legislation.

2006-2009: Alternate Director and Training Adviser, Financial Governance Programme, Gambia (DFID)

Alternate Director specifically responsible for public financial management aspects of the Programme. This includes development of medium term and annual budget preparation and management processes, budget classification, accounting and financial reporting. Also includes support to implementation of new systems under a separate project, training and development of human resources.

2006-2008: Director and Budget/MTEF Adviser, Public Accounting System (PAS), Maldives (WB)

Director and Budget/MTEF Adviser on a project to implement a new public accounting system. Involves the acquisition under WB procurement requirements of an integrated financial management system embracing budget, accounting and human resources (payroll). IPSAS implementation through the implementation of the new Law on Public Finances. Drafting and implementation of performance budgeting, financial regulations, budget classification, chart of accounts and accounting policies. Training and capacity building.

2005-2008: Director and Team Leader, IFRS/IPSAS training and implementation, consolidation of whole of government accounts, support to IFMS Implementation, Albania (WB & UNDP)

Phase 1 involved consolidation and analysis of government's financial statements, training of MoF staff on methodology. Included an analysis of present process against International Public Sector Accounting Standards (IPSAS) and development of a methodology to provide accrual consolidated financial statements in accordance with IPSAS. Phase 2 of this assignment was separately funded. Translation of IPSAS and IFRS into Albanian and then the provision of training leading to the implementation of the IPSAS for the Government of Albania and IFRS by private sector.

1996-2007: Team Leader then Director, Financial Management Improvement Programme, Papua New Guinea (ADB)

Director of major project (US\$ 8.9 million) to implement integrated financial management (budget and accounting) systems at both central and provincial level. The project comprises a team of 23 consultants, and involves major systems procurement and implementation as well as extensive training and capacity building. Completely new MTEF/budget classification and chart of accounts. This phase commenced September 2001. Previously Team Leader for the design of the Strategic Framework for government financial management using a workshop based participative approach to the design.

2006: Team Leader then Director, Financial Management Capacity Building, SSEMP, Philippines (World Bank)

Development of training programme, PEFA assessment

2005: Adviser, Public Financial Management, China (WB)

Providing advice on proposed reforms to public financial management of central government in China, including accounting base, links with sub-national levels of government, accounting systems.

2005: Director & Adviser, Conceptual Design of IFMS, Moldova (WB)

Preparation of a PFM conceptual document defining functional terms of new systems and the institutional and functional changes required for and integrated Financial Management Information System (FMIS) implementation. Substantive involvement in Moldova holding workshops with stakeholders, developing option analysis and building ownership of forward strategy.

2003-2005: Team Leader then Director, Support to Public Financial Management Reforms, Sierra Leone (DFID)

DFID support to PFMA reforms in Sierra Leone. Review of Chart of Accounts and design of new budget classification. Review of PFM and IT systems, design of replacement and support to procurement process.

2002-2005: Director, Health Financial Information System, Lesotho (World Bank)

Director of a project to develop and implement improved budgeting and financial management systems in the Ministry of Health and to establish a project accounting and management system for a major health sector reform programme. Includes the review of public expenditure in the health sector, and development and implementation of an integrated budget and three year rolling Medium Term Expenditure Framework (MTEF) for adoption by the MOHL and NGOs providing health services nationally. Linkage of system to health performance indicators.

2003: Trainer, World Bank Staff Training on Financial Management, United States Of America

Providing training in government financial management to World Bank staff as part of an internal training programme.

2003: Trainer, Training Government Auditors, Nigeria (The World Bank)

2002: Presenter, Conference on Financial Management & Poverty, United States Of America

Presented a paper to a Washington Summit "Reducing Poverty through Improving Public Financial Management" jointly organised by the World Bank Institute and the International Consortium on Government Financial Management. Presented same paper to professional ADB staff in Manila

1994-2002: Team Leader then Director, Financial Management Programme, Nepal (DFID)

A programme of financial management reform following an initial diagnostic study. Activities included establishing a financial management information computer based system, using database software, redesigning the budget presentation, developing a new chart of accounts, and associated activities linked to the reform programme. System later migrated to Oracle database and installed at more than 60 sites across Nepal. Support has also been given to the Ministry of Finance to introduce work planning techniques and identify objectives and performance indicators. Systems now handed over to Government and project in final maintenance phase. Development of medium term budget. Development of a web-based economic information system.

1998-2001: Team Leader then Project Director, Development of Supreme Audit Institutions, Bosnia Herzegovina

Director of a Project to develop Supreme Audit Institutions for Bosnia and Herzegovina and the entities governments. This involved a research exercise on models for supreme audit institutions in Europe and worldwide, on the basis of which a series of policy papers identifying options were developed and presented at workshops to representatives of the three communities within Bosnia Herzegovina. Senior finance officials in each community were interviewed. An agreed approach was developed, legislation, business plans and procedure manuals developed. Further negotiations with senior politicians and leaders. Formation of steering group, preparation of draft legislation, and management of process leading to formation of supreme audit institutions. As part of the assignment internal audit was developed and systems implemented in a number of Cantons.

1992-1999: Director, Financial Management Training, Europe (OECD)

Responsible for a training programme being conducted for the OECD at its various training centres for government officials and bankers from Eastern Europe. The course is designed to familiarise them with the concepts of enterprise accounting and financial management, as a basis for the move to market economies.

1997: Presenter, Government Budgeting Workshop, United States Of America (UN)

Delivery to UN workshop in New York on integrated financial management in LDCs. Specific areas covered included performance reporting and budget management.

1997: Mission Leader, Financial Management System Development, Marshall Islands (ADB)

Mission leader responsible for developing and implementing a system for the financial management of ADB loan funded programmes, including developing a database system.

1994-1997: Director, Financial Management Reform Project, Bangladesh (DFID)

Director responsible for a major project (RIBEC) involving upgrading of central government financial management systems. This was a follow-on from an earlier diagnostic study. The project included introducing a new projects and budget database, a new classification system, re-designing budget presentation, updating the financial regulations, designing a new accounting system, specifying a computer system, tendering and selection, procurement, implementation and related training.

1996: Adviser, Diagnostic Study of Government Financial Management, Kenya (Sida)

A diagnostic study of government financial management systems (planning, medium term financial forecasts, annual budget, account, aid fund management, institutional development, human resources, inter-governmental flows).

1993-1996: Team Leader then Director, Accounting and Information System design study, Sri Lanka (UNDP)

Team leader for initial diagnostic study. Evaluation of financial accountability within the country. Support to implementation of accounting standards. Director responsible for a design study of a computerised accounting and information system for the new divisionalised accounting structure, and for the training of a core of officials to act as implementers of the new system. Also to design an ongoing training programme to integrate with the earlier scheme designed for the ADB for more general training in accounting, auditing and financial management.

1993-1997: Team Leader, Diagnostic Study of Government Budgeting and Accounting, Botswana (DFID) and subsequent implementation

Team Leader of a major diagnostic study of Government budgeting and accounting. This study involved eight international consultants, and is designed to develop a strategy for the future embracing national and sub-national levels of government, institutional development, human resources, computer systems, budget and accounting.

Subsequently Director of first stage of project implementation.

1992-1994: Adviser, Government Audit and Accountancy Reforms, Pakistan (World Bank)

1993: Presenter, Audit Training, China (EC)

1992: Team Leader, Accountancy Training & Standards Study, Sri Lanka (ADB)

Conducted study of accountancy training and auditing standards, presented conclusions and developed strategy including technical level training and responsibility for standard setting for future implementation by professional bodies.

1992: Team Leader, Financial Management Training Programme, Yugoslavia (Serbia)

1990-1992: Director, Training and Institutional Support to Supreme Audit Institution, Tanzania (DFID)

Director responsible for a major British Government sponsored training and institutional support programme for the staff of the Department of the Auditor General and the Accountant General, designed to raise the profile of audit generally and to improve the quality of audit reports. This Project has a value over two years of approximately US\$2 million.

1991: Team Leader, Design of Government Audit Project, Sri Lanka (UNDP)

1991: Team Leader, Review of accounting and auditing, Tanzania (DFID)

1990-1991: Adviser, Accounting & Auditing Systems Review, Sri Lanka (World Bank)

1986-1991: Adviser, Financial Sector Reform, Bangladesh (The World Bank)

1989: Team Leader, Study of Audit Methodology, Tanzania (DFID)

1987-1988: Adviser, Financial Sector Restructuring, Nepal (The World Bank)

1987: Team Leader, Ministry of Education payments system, Bangladesh

1981-1984: UNDP - UNDTCD, Bangladesh, Chief Technical Adviser, Support to Institute of Chartered Accountants

Chief Technical Adviser of Project in Bangladesh to develop the professional accounting body and its training capability. This included establishing physical facilities, setting up an organisational structure to handle training, designing and agreeing new syllabi, implementing the change to the new syllabus, preparing teaching materials and designing a range of courses at two centres, monitoring the courses, running a series of seminars and workshops for qualified accountants, plus advising on various other matters.

1974-1985: Chart Foulks Lynch PLC, United Kingdom, Managing Director (leave of absence 1981-84)

Ultimately Managing Director of this, the longest established UK accountancy training company, which achieved USM listing in 1985 and was subsequently taken over by a quoted company. Responsible at different times for the process leading to flotation, a business process re-engineering of a newly acquired subsidiary, turning it from a loss making entity to the most profitable unit in the company, the establishment of seven regional training centres, the development of a series of new courses, implementation of a computerised accounting and course monitoring system, and for the production and editing of course materials, as well as actual course management and course delivery. Also completely redesigned and successfully introduced a new distance learning course, including one of the earliest applications of a computerised monitoring system.

1969-1974: Deloitte, London and Brussels, Europe, Senior Auditor

Publications

"The Four Dimensions of Public Financial Management" International Journal of Government Financial Management, December 2010

"Definition of the modified cash basis of accounting" International Journal of Government Financial Management December 2010

"The Cash Basis: an Alternative View" (with Andy Wynne) International Journal of Government Financial Management 2009

"Using Activity Based Modelling to Design Financial Systems" (with Mike Haynes,) ICGFM 2002

"Resource Planning and Management Systems", ICGFM, Miami 2001

"Audit of Integrated Financial Management", ICGFM, Miami 2000

"Information Systems", Chapter in UN publication CONTACT, New York 2000

"Integrated Financial Management in Least Developed Countries" (with others from International Management Consultants Limited) due to be published by the UNDP in 1999.

"Resource Accounting" (with Mike Frazer), Certified Accountant, 1995.

"Government Financial Management", Certified Accountant 1994 (a series of three articles).

"Does training more accountants raise the Standards of Accounting in Third World Countries?" (with Professor R.E. Groves) in Research in Third World Accounting, JAI Press, 1990.

"Survey of Published Accounts in Bangladesh" (with F. Khan) 1984.