

## Meeting of the Member Development Committee

**DRAFT**

**Date:** Monday, 18 October 2021  
**Time:** 6:00PM – 7:50PM Kuala Lumpur, Malaysia  
**Venue:** Virtual Meeting via Zoom Conference Call

	<u><b>Attendees:</b></u>	<u><b>Organisation:</b></u>
<b>Chair:</b>	Nancy Foran	CPA Canada
<b>Members:</b>	Andrew Conway	IPA - Australia
	Ashish Thatte	ICAI-CMA - India
	Mamoru Honda	JICPA - Japan
	Enkhates Ganbat	MonICPA - Mongolia
	Rob Alder	AAT - UK
	Stephen Shields	ACCA - UK
	Mark Campbell	ICAEW - UK
<b>Secretariat:</b>	Brian Blood	Chief Executive (CE)
	Sumita Shah	Executive Director (ED)
	Mei Leng	Manager
<b>Apology:</b>	Tishan Subasinghe	CA Sri Lanka
<b>Not present:</b>	Shehzad A. Malik	ICMAP - Pakistan

### DISCUSSION NOTES:

#### **Agenda Item 1: Call to Order, Acknowledgements and Apologies**

The meeting was called to order at 6:05 p.m., Kuala Lumpur time. The Chair welcomed all that were present to the meeting and noted an apology received from Tishan Subasinghe.

CE informed of the change of CAPA staff, continued working-from-home, introduced Sumita Shah who was appointed in early October, noting her participation at the IFAC PAODAG meeting last week and bringing CAPA up-to-date on PAODAG initiatives and development activities.

#### **Agenda Item 2: Adoption of MDC Discussion Notes – February 2021**

The discussion notes were adopted unanimously with no further questions.

#### **Agenda Item 3: Matters Arising**

CE noted the matters arising from the February 2021 Discussion Notes have been completed, with webinars held in July, and well-received Pacific Islands call in April.

CE reinforced that CAPA is looking to collaborate with members or stakeholders on holding webinars that are of interest to leaders of PAOs, and is open to ideas and opportunities. Informed of two such upcoming webinars, one with IFAC and another with CPA Canada.

Question was raised on the status of the Pacific Island Collaboration Initiative and development partners' assistance. CE responded that as advised at a meeting with the development partners, Pacific Island PAOs need to consider how any development proposals might fit into specific country development plans. CE noted a desire by all Pacific Island PAOs to have periodic casual meetings; and also that CAPA is timing certain webinars so these members can more easily attend.

#### **Agenda Item 4: Professional Qualification (PQ) Guide**

CE advised as to the status of the PQ Guide.

Mark Campbell, consultant to the project, thanked the committee for the valuable inputs throughout the project. Informed the final update was made arising from discussion with IFAC and the overall project is now completed, with the design version in progress. CE informed the IFAC input had prompted some considerations which ultimately led to improvements in a key diagram.

CE informed the intention for the published Guide to be shared and promoted at a webinar event, similar in approach and nature as for the latest public sector publication. In seeking input in respect to dissemination, it was suggested PAOs may be given time to digest the publication and suggest areas of focus for the webinar. Also noted that 'break-out rooms' may be used during webinars if and when appropriate.

Question was asked on the promotion of the other published Guides within the Maturity Model™ development work. CE indicated this is foreshadowed in the strategy and work plan under the PAO development series of the webinar program aimed at leaders of PAOs in the region or extended beyond. It was suggested to use the webinars to also share the CAPA Profile document (see item 6.2), effectively demonstrating the value proposition in action.

#### **Agenda Item 5: Accounting Technicians**

Chair opened the discussion, noting the Board deliberated in September on future CAPA initiatives regarding accounting technicians (ATs). The Chair shared that the Board provided a 12-month window to pursue the suggested AT initiatives as noted in the Discussion Paper arising from the July AT webinar. Following that, depending on the outcomes, relevance and possible future direction, the Board will re-assess the level of focus on ATs in CAPA's future strategies. Noted Board members were also encouraged to participate in future AT roundtables/webinars to gain better understanding of interest and outcome opportunities, noting the July AT webinar had limited Board participation.

CE concurred with the Chair's summary, remarking the Board agreed to undertake further initiatives associated with exploring the AT sector with a goal of achieving AT recognition the planned initiatives now required strong involvement from the interested parties.

The committee showed keen interest and agreed on the planned approach, the 4 identified areas and the general direction. One member suggested the work is absolutely critical and ought to be central to CAPA's efforts in the near future. CE noted the activities needed to be well planned, packaged and shaped to provide the best opportunity of a good outcome.

Other comments about the planned work:

- To seek out who are the audience, who needs to be convinced, and to shape the messaging to the respective audience. CE noted the stakeholders are noted in the diagram
- Need to recognise and address positioning relative to professional accountants (PAs)
- Need to provide compelling argument and evidence to support the goal and build momentum to affect change. Draw from the best PAO experiences
- Have the outcomes from the roundtables in mind, which may include position statements, forming of propositions and thought leadership, appropriate to both developing and developed PAOs and the range of other stakeholders
- Involve IFAC throughout the initiative
- Consider involving other regional organisations. Noted PAFA commenced project with World Bank to develop an Accounting Technician Qualification (ATQ) for Africa
- Does CAPA have the resources to support this initiative? - Board and management to consider
- Perhaps the first webinar should address "why are ATs not currently recognised"
- Consider obtaining written input to the questions prior to the webinars

Other general comments:

- Critical to have key stakeholders and PAOs involvement in every aspect of any AT program implementation journey (ICAEW shared Myanmar example)
- ATs have a role to play in the future sustainability of PAOs. It leads to growth, building of PAO resources, and can enhance credibility
- Need to understand the nature and structure of the profession in any market, and how this may impact on ATs, e.g. role of larger firms or SAls, or other institutions and regulatory regimes. Need to understand the demand or delivery of such services and any market constraints
- Ashish offered to share a recently signed MoU with the local government which may be relevant in terms of meeting market demands

CE and ED encouraged inputs into shaping and execution of the roundtable program.

Chair thanked members for the valuable discussion.

#### **Agenda Item 6: Activity Update**

The three items as noted in the cover paper were discussed:

- The Ethics Guide remains in progress. Chair noted that the draft document was used for her presentation at an ICAI Ethics and Sustainability webinar.
- The committee complimented the *“Engaging with CAPA: Who we are, Why we exist, What we do, How we work”* document. CE noted consideration is still being given as to how best to launch, including ideas on how PAOs may best use.
- Received support to include “Sustainability” as a possible focus area for CAPA, noting although it is a huge and fluid area, and many parties are involved, there are still areas or roles for CAPA to consider. This will likely involve collaboration and information sharing. One member commented that an area still not receiving enough attention is “the role of the accountant”. This could perhaps be looked at from the perspective of PAs and ATs (thus tying to the AT initiative).

#### **Agenda Item 7: Other Business**

No other matters were raised.

#### **Close of the Meeting**

The Chair thanked all committee members for their participation and contributions to the meeting, and added the AT conversation would benefit the Board’s future discussions.

The meeting closed at 7:50pm, Kuala Lumpur time.