



## JOHN BAILEY CHURCH, FCPA, FCA, CIA

473 Thessaly Circle  
Ottawa, Ontario  
K1H 5W8  
(613) 698-7220

---

I am a Chartered Professional Accountant (Chartered Accountant) with proven management and leadership skills, complemented by a strong strategic and conceptual focus. I have extensive experience with public sector accounting and sustainability reporting at all levels of government across Canada, and internationally. Appointed as a Fellow by CPA Ontario in January 2025.

**Citizenship:** *Canadian*

### Standard Setting Experience

---

April 2025 to Present Public Sector Accounting Board – Task Force Member

- Member of CPA Canada's Public Sector Accounting Board task force to develop an accounting standard on cloud computing arrangements.

February 2023 to Present Auditing and Assurance Standards Board Sustainability Assurance Committee

- Member of the Committee leading the implementation of ISSA 5000, Sustainability Assurance, for Canada.

2021 to 2025 Public Sector Accounting Discussion Group – Presenter

Led the preparation of submissions and presentations to the Discussion Group on various topics:

- Implementation of asset retirement obligations (April 2021);
- Issues related to the accounting for natural assets (November 2021);
- Accounting for cryptocurrency (May 2025)

April 2016 to December 2020 Public Sector Accounting Board – Task Force Chair

- Appointed as Chair of CPA Canada's Public Sector Accounting Board task force to develop an accounting standard on public private partnerships.

April to September 2009 Public Sector Accounting Board Task Force Member

- Appointed a member of the Canadian Institute of Chartered Accountant's Public Sector Accounting Board task force on financial reporting for government organizations.
- The role of this task force is to assist in determining the applicability of Internal Financial Reporting Standards to government organizations.

## Employment

---

September 2006 to Present

KPMG LLP

Present Position: Partner, Accounting Advisory Services

- Senior Partner in KPMG Canada's public sector centre of expertise on Environmental, Social and Governance matters, with responsibility for leading ESG reporting projects for all levels of government including Crown corporations and municipalities.
- International speaker on sustainability reporting and assurance practices – World Investment Forum (2023); United Nations Trade and Development International Standards of Accounting and Reporting (2024 and 2025).
- Leader of KPMG's Public Sector Accounting Advisory service line nationally, with responsibility for developing and delivering public sector accounting advisory services across Canada, for all organization types within the Public Sector.
- Lead national professional practice partner for Public Sector Accounting matters for Canada, with responsibility and accountability for interpreting Public Sector Accounting standards, and ensuring their consistent, high-quality application by KPMG's public sector clients, coordinating PSAS technical topics discussions for KPMG partners and leading the development of responses to PSAB exposure drafts and documents for comment on behalf of KPMG.
- Publisher of the KPMG newsletter, the Public Sector Accounting Minute, which summarizes recent Board activity for more than 25,000 public sector finance leaders across Canada.
- Responsible for developing and leading numerous national webinars to update our public sector clients on sustainability reporting trends and new and upcoming PSAB standards.
- Frequent speaker on sustainability reporting and PSAS at conferences bringing together municipal finance leaders through GFOA and MFOA, as well as many conferences and internal sessions of federal, provincial and territorial governments.
- Leader of KPMG's Global International Public Sector Accounting group, which brings together public sector practitioners from KPMG member firms around the world to interpret IPSAS and respond to new standards. Led the development of KPMG Global's client resources on IPSASB's climate-related disclosure standard.
- KPMG representative on the Canadian Public Sector Accounting Auditors Forum, which brings together professionals serving the public sector from the largest public accounting firms and the Office of the Auditor General.
- Advising all types of public sector entities across Canada and internationally (including the Government of Bermuda) on the implementation of new PSAS, including Revenues, Financial Instruments, Public Private Partnerships, the conceptual framework and the new reporting model.
- Advisor to numerous Indigenous entities on complex accounting matters under PSAS, and the implementation of new standards.
- Strategic advisor on sustainability, financial management and governance matters to Deputy Ministers and Chief Financial Officers at various levels of government.
- Advised numerous Government of Canada departments on financial statement reporting and auditability initiatives, including alignment with PSAS.

June 2005 to September 2006

Communications Security Establishment, Ottawa, On.

Internal Audit Team Leader

- As team leader, I was responsible for planning out key areas for internal audit efforts within human resources, project management of multiple engagements, following up on the implementation of our recommendations, and communicating with senior management and the audit and evaluation committee.
- Placed on the pre-qualified list for CSE's Management Development Program.

May 2003 to June 2005

Export Development Canada, Ottawa, On.

Internal Audit Manager

Responsible for:

- Leading collaborative self-assessment sessions with EDC's medium and long-term finance, business development and treasury groups, and reporting on key risks and control issues related to these groups;
- Played a key role in the development of the 2004 and 2005 Audit Plan for the Internal Audit Department.

August 2000 to May 2003

KPMG Canada, Ottawa, On.

Assurance Manager

Responsible for:

- Managing a client base in excess of 30 medium sized and large organizations, ranging in size from revenues less than \$1 million, to revenues in excess of \$1 billion. In addition, I was one of the on-site team leaders responsible for the first full audit of the Canada Student Loans Program loan portfolio;
- Advised numerous Government of Canada departments on the implementation of the Financial Information Strategy, including the implementation of modified accrual accounting.

September '96 to July 2000

PricewaterhouseCoopers, Toronto, On

Staff Accountant through Senior Associate

- Performed corporate audits in P&C insurance, telecommunications and entertainment industries with clients of various sizes, including Fortune 500 companies;
- Projects also included work terms in Cuba, and the Corporate Finance and Consulting divisions. Participated in the liquidation of a large Canadian real estate company, and due diligence on an outsourcing arrangement with Nortel Networks. I was also involved in a US GAAP restatement project for a large Canadian life insurance company;

## Education

---

November '24

Granted the honour of "Fellow" by CPA Ontario.

March '22

NYU Stern; Executive Certificate in Advancing Sustainability

July '04

Institute of Internal Auditors; qualified as Certified Internal Auditor

February '99

Canadian Institute of Chartered Accountants; qualified as Chartered Accountant.

May '96

Bachelor of Commerce (Honours), Queens University (Canada)

## Other Community Activities

---

April 2022 to Present Natural Asset Initiative, Board Member

- Serving on the board of directors of this organization which is advancing practice for the management and reporting of natural assets for Canada.

October 2021 to 2024 Canadian Academic Accounting Association, Board Member

- Served on the board of directors of this Association, with a particular focus on enhancing the linkages between academic research and professional practice for accounting and auditing.

December 2010 to 2016 Audit Committee Member, Ottawa Catholic School Board

- Appointed an external volunteer member of the audit committee of this large Ottawa school board.
- The OCSB prepares its financial statements using Public Sector Accounting standards.

January to April 2026 Queens University, Part Time Professor

- Lead instructor for the university's inaugural ESG Reporting course for students in the Faculty of Commerce.

September 2005 to Present University of Ottawa, Part Time Professor

- Instructor for the Spring/ Summer 2025; Winter 2024; and Fall 2023 sessions of the "Advanced Audit" course.
- Advisor on the ongoing development of a sustainability reporting course targeted at 4th year students.
- Instructor for the past 30 sessions of the "Auditing Theory" course; 65 students enrolled in each session. Most recent session taught is for the Fall 2025 semester.
- Instructor for the MBA 6295 Public Sector Finance course.

January 2008 to 2015 Carleton University, Part Time Professor

- Instructor for ten sessions of the Advanced Auditing course between 2008 and 2015.
- Instructor for the winter 2013 session for BUSI3007, Audit I.
- Instructor for the winter 2014 session of the MBA course in Public Sector Financial Management; the winter 2015 MBA course for Financial Governance; and the Summer 2015 Masters of Accounting course in Management Consulting.

May to August 2014 Nipissing University, Part Time Professor

- Instructor for the Summer 2014 session of the "Auditing" course; approximately 20 students were registered in this course.

May to June 2008 Queens University, Part Time Professor

- Co-instructor for the Advanced Auditing course in the Queens Advanced Accounting Program; approximately 80 students enrolled.

May 2004 to 2006 Institute of Internal Auditors, Ottawa Chapter

- Served on the board of directors of this chapter, as the manager of web-site development. Responsible for all creative and maintenance aspects of the chapter's professional web-site.

October 2000 to January 2003 Ottawa Chartered Accountants Association

- Served on the board of directors of this industry association since October 2000, active as educational liaison. Responsible for co-ordinating all industry activities with area high schools and universities.

December 97' to 2000

Chartered Accountants Students Association of Ontario

- Active as association President through to December 2000, with responsibility for all activities and strategy. Public relations was also a very important part of the job, promoting the profession and working with my fellow chartered accountants.

## **Other Accomplishments**

---

- Father of three teenagers
- Bilingual (French and English)
- Avid runner and public speaker