



Promoting Professionalism in Accountancy

INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF UGANDA

ATTRACTING AND RETAINING FINANCE PERSONNEL IN THE PUBLIC SECTOR

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Table of Contents

1.0	INTRODUCTION	4
2.0	UNDERSTANDING UGANDA'S PUBLIC SECTOR	8
3.0	ATTRACTING AND RETAINING FINANCE PERSONNEL	9
4.0	CONCLUSION.....	16

ABOUT ICPAU

The Institute of Certified Public Accountants of Uganda (ICPAU) is established under the Accountants Act, 2013. The functions of the Institute, as prescribed by the Act, are to regulate and maintain the standard of accountancy in Uganda and to prescribe and regulate the conduct of accountants in Uganda. Under its legal mandate, the Institute prescribes professional standards to be applied in the preparation and auditing of financial reports in Uganda.

Vision

To be a world-class Professional Accountancy Institute.

Mission

To develop and promote the accountancy profession in Uganda and beyond.

Core Values

- 1) Professional Excellence
- 2) Accountability
- 3) Integrity
- 4) Innovation

International Affiliations

The Institute is a member of the International Federation of Accountants (IFAC) and the Pan African Federation of Accountants (PAFA).

INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF UGANDA

INFORMATION PAPER: ATTRACTING AND RETAINING FINANCE PERSONNEL IN THE PUBLIC SECTOR

1.0 INTRODUCTION

Attracting and retaining skilled and professional staff is a problem not limited to Public Sector but all sectors. There is strong evidence to suggest that it is increasingly a global problem and organizations throughout the world are seeking innovative strategies to attract and develop new talents and develop other strategies to retain that talent. The attraction and retention of skilled and professional staff in Public Service is critical, if it is to remain vibrant and self-sufficient, and hence able to sustain itself for better service delivery.

Beginning with a brief analysis of human resources focus in the public sector around the globe, the paper poses and discusses critical questions related to the challenge of how to attract and retain the best talent in the Public Service in Uganda. The content is largely developed from presentations at various seminars organized by ICPAU, review of secondary data and a survey conducted among public sector finance personnel.

1.1 Background

Public services are generally constrained in their ability to compete financially with the private sector for top talent.¹ This challenge has been the subject of a great deal of research and studies, with a view to identifying alternative strategies for winning the “war” for talent. Whilst compensation is often regarded as the major challenge, other factors are often cited as well:²

- The image of the public sector as dull, with poor working conditions, and at worst, involving concerns of corruption and discrimination.
- Unclear career paths, lack of career planning or personal development, and slow advancement.

ICPAU conducted an e-survey to get the views of its members on various aspects regarding attracting and retaining finance personnel in the public sector. A total number of 286 respondents took the survey.

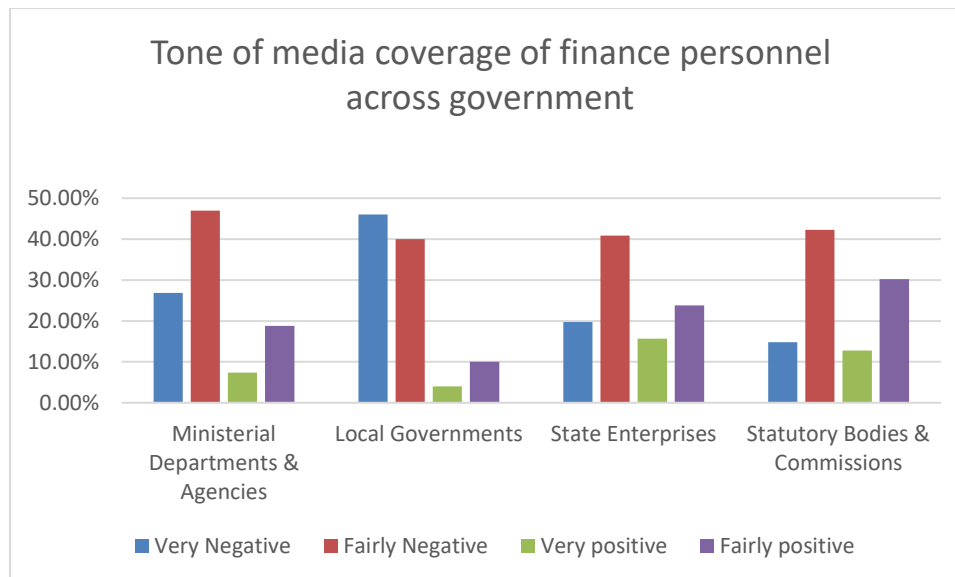
Part of the results from the survey confirm all of the above factors and reveal others for Uganda’s public sector including that;

- The tone of media coverage of finance personnel across government is fairly negative. From the representation in the graph below, respondents indicated

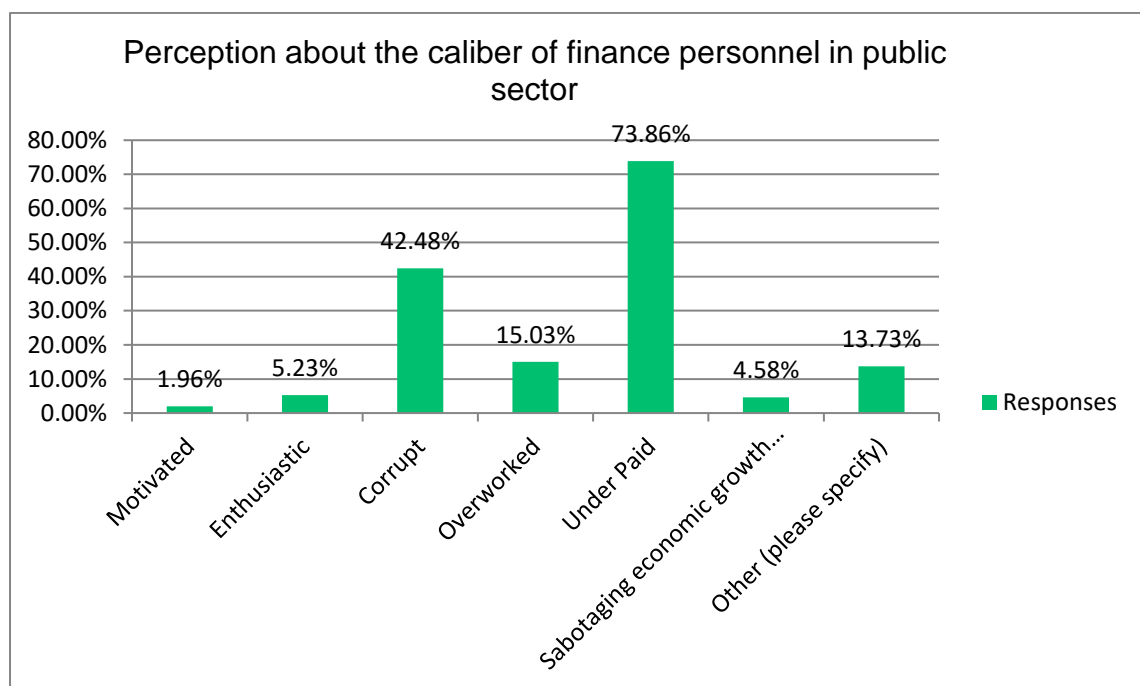
¹ Motivation of Public Service Officials, United Nations Development Programme (UNDP) Global Centre for Public Service Excellence, 2014

² Public Sector - An Employer of Choice, Organisation for Economic Development (OECD) Public Management Service, 2001

that the tone of media coverage of finance personnel was generally fairly negative; but also very negative for the local governments.



- Members' perception of the caliber of finance personnel in the public sector is illustrated in the table below;



Over 70% of the respondents indicated that their perception of finance personnel in public sector was that they are underpaid, 40% indicated that they are corrupt, over 15% indicated that they are overworked and about 13% respondents indicated issues such as they are;

- Very few in number
- Not professional/ partially qualified

- Easily compromised
- Demotivated because of minimal chances for promotion
- Under performers
- Not recognised

The situation is not helped by the fact that human resource functions in the public sector also struggle to attract the best talent and, hampered by inflexible rules and a lack of appropriate performance management and reward systems can be poorly equipped to deliver leading recruitment and retention practices.³ Scholars argue that public officials tend to have an intrinsic motivation to serve the public good. Working in the public sector has been associated with “a sense of duty” and “public morality”.⁴

A UNDP study confirms this, citing “four factors that draw individuals to the public service”:

- Attraction to public policy-making
- Commitment to the public interest and civic duty
- Self-sacrifice
- Compassion

As part of the ICPAU e-survey, we asked members for reasons that they thought finance professionals joined the public sector. The search for employment opportunities and perceived job security in the public sector were indicated as the main reasons why finance professionals join Uganda’s public sector (55% & 65% respectively). Other reasons given by the respondents included among others;

- Less pressure in public sector as work was not as demanding in public sector compared to private sector work.
- Less accountability was required in public sector.
- Gives personnel time to attend to other personal business.
- The incentive provided to fund professional accountancy training courses.
- Access to free public resources.

Table 1: Possible reasons why finance personnel join public sector

Answer Choices	Responses
Searching for employment	55%
Interesting work	4%
Job security	65%
Dream job	6%
Career progression	16%
Make a positive difference	12%
Other (please specify)	10%

Source: ICPAU e-survey

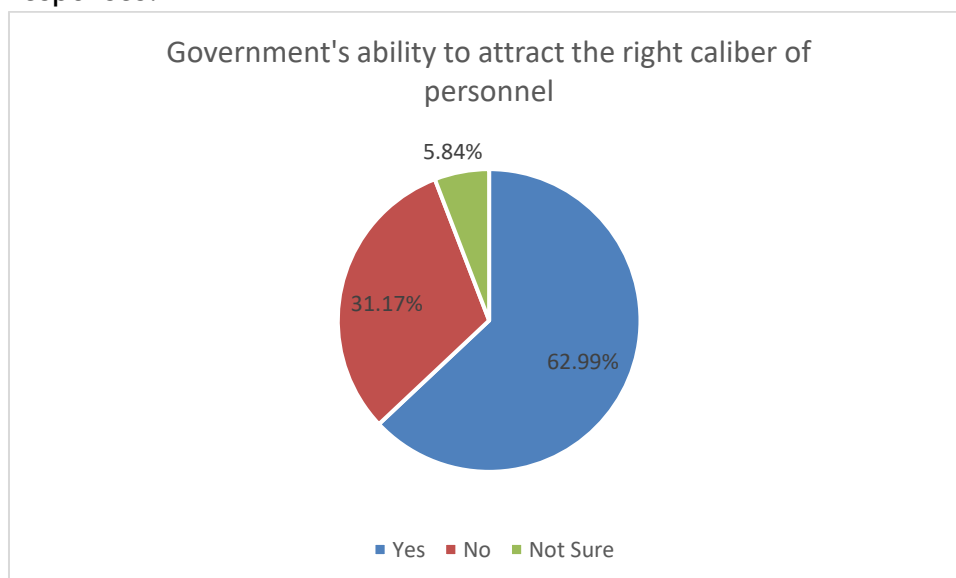
³ Attracting and Retaining Finance Personnel in the Public Sector, The Role of Professional Accountancy Organisations and other Stakeholders, Confederation of Asian and Pacific Accountants (2016)

⁴ Public Service and the Public Interest, Elmer B. Staats, 1988

The Audit Commission Report⁵ notes that people choose their job after balancing how well it will match up against what they want from their working life, how well it is rewarded, and how positively it is perceived, weighed against the other options that are open to them. Taken together, these three factors need to outweigh the alternatives - the balance must be right.

The Pew Charitable report⁶ highlights the fact that State human resources officers face the challenge of recruiting and retaining workers with the right skills to provide government services effectively and efficiently. This need has been heightened by the economic recession and recovery, an aging workforce, and changing preferences concerning benefits and job mobility among younger workers. The report discovers several challenges consistent with public service human resources, including concerns about designing a compensation package that attracts younger workers, planning for a large upcoming retirement wave, and recruiting workers for hard-to-fill positions. Tony Blair, 1999⁷ once noted that there was a time when we could assume that the brightest and best of each generation would want to join the public sector. But that is an assumption that we can no longer make, particularly when the financial rewards at the top of the private sector are so great, and too often public sector workers are weighed down by bureaucracy and silly rules.

Over 60% of the respondents to the ICPAU e-survey thought that government had the capacity to attract the right caliber of finance professionals. 31% indicated that they did not think government had the capacity to attract the right caliber of personnel, while about 5% were not sure. The pie chart below gives an illustration of these responses.



⁵ Recruitment and Retention A public service workforce for the twenty-first century Report by the Audit Commission for local authorities and the National Health Service in England & Wales (2002)

⁶ Recruiting and Retaining Public Sector Workers Views from state personnel executives by The Pew Charitable Trusts and the Laura and John Arnold Foundation (2014)

⁷ Speech on Modernising Public Services for Charter Mark Awards, 26 January 1999

Similar concerns about shortfalls in the number of staff, with fewer younger people being attracted to work for the public sector in the first place and a potential ‘demographic time bomb’ with 27 per cent of the public sector workforce now aged 50 or over together with the skill shortages, both in terms of basic skill levels in the workforce, and in the key leadership, management and technical skills that are needed to deliver public service improvements were equally raised in the Audit Commission report.⁸

The IPMA-HR⁹ study addressed the changing environment public sector organizations face as more employees become eligible for retirement. Increasing retirement levels combined with a diminishing interest in public sector careers by younger workers points to smaller applicant pools and higher competition for qualified applicants in the future.

The survey results also indicated that public sector in Uganda was not very attractive to the younger workers. Over 57% of the respondents thought that the sector was not very attractive to the millennials as illustrated in the table that follows;

Table 2: Attractiveness of Public Sector to the Millennials

Answer Choices	Responses
Yes	22.73%
No	57.79%
Not Sure	19.48%

Source: ICPAU e-survey

Finding the right person for each position and later on retaining them in a cost-effective and timely manner is a challenge for any organization, but it is becoming especially difficult for public sector entities. This paper shall thereof focus on an analysis of the challenges faced by the finance personnel in the General public sector but also discussing the possible way forward of ensuring the public sector provides comfort to those employed therein as they tirelessly devote their energies to provision of the public good.

2.0 UNDERSTANDING UGANDA’S PUBLIC SECTOR

2.1 Central Government Departments/ Ministries

This is the arm of Central Government that deals with a particular area of interest. They are led by a Minister (usually a political appointee) and Permanent Secretaries (usually a Technocrat). E.g., MoFPED, MoE, MoES, MoLG, etc. The role of the central government include policy formulation, setting standards, regulations, developing capacities of local governments to deliver services and formulation of guidelines.

⁸ Audit Commission Report (n5) 2

⁹ The Impact of the Aging Workforce on Public Sector Organizations and Mission, International Public Management Association for Human Resources (IPMA HR) (1Q07) (2007)

2.2 Government Agencies, Authorities and Institutions

A Sub Division thereof, or any agency, or instrumentality of such government or political subdivision, or any self-regulated organization or other non-governmental regulatory authority - Normally led by an appointed Board and an Executive Director. E.g., URA, UNRA, KCCA, NFA, etc.

2.3 Uganda's Foreign Missions

A diplomatic or foreign mission of a foreign country present in another state to represent the sending state officially in the receiving country. Uganda has an embassy in Kenya, Rwanda, South Africa, India, Denmark, UK, US etc. Embassies are led by an Ambassador.

2.4 Local Governments

The system of local government that is based on the District/Municipality/City as a unit under which there is a lower local governments and administration. E.g.: Districts, Sub Country, Municipalities, Divisions, Town Councils, and Cities. The country is divided into 112 districts and the Kampala Capital City Authority. The districts are further subdivided into Counties, Sub-Counties, Parishes and Local Councils (LCs). The numbers of administrative units have been increasing and are still increasing over time.

Table 3: Number of Administrative Units by Census, 1969 - 2014

Level of Administrative Unit	Census Year				
	1969	1980	1991	2002	2014
Districts	21	33	38	56	112
Counties	111	142	163	163	181
Sub-Counties	594	668	809	958	1382
Parish	3,141	3,478	4,636	5,238	7,241

Source: Uganda Bureau of Statistics 2016, the National Population and Housing Census 2014 - Main Report, Kampala, Uganda

2.5 Government Projects

A specific specialized Program designed to address a challenge within a government department for a specified period of time. E.g. NAADs, Operation Wealth Creation, Entebbe Water & Sewerage Expansion, Environment Management Capacity Building, Forest Resource Management & Conservation Programme, Forestry Sector Programme Management Unit.

3.0 ATTRACTING AND RETAINING FINANCE PERSONNEL

In recent years, attraction and retention of employees has become an increasingly significant aspect of contemporary Human Resource Management (HRM) and Human Resource Development (HRD). Two theoretical perspectives from a review of literature reveal a framework to analyse the strategic approach linked to the long-term development of the organisation's human resources.

The first according to Smith¹⁰ is the human capital theory, which links investment in the organisation's key asset, employees, to increased productivity and sustained competitive advantage. Here the strategic aspect is the long-term enhancement of the firm's resource base by linking employee skill development with retention through training and development, career management and progression.

The second theoretical perspective is the resource based view of the firm (RBV) and this as according to Penrose,¹¹ is where the focus is on an organisation retaining and developing these human resources so they become valuable, rare and difficult to imitate, further enhancing the organisations competitive advantage. This focus on the management and development of human resources can be linked to the deliberate strategy and catalyst for attraction and retention of key human resources.

According to the 2015 Africa MDG report,¹² Africa was noted as having made encouraging progress on the Millennium Development Goals (MDGs), and that the continent had the opportunity to use the newly launched Sustainable Development Goals to tackle remaining challenges and achieve a development breakthrough.

However, Dr. John-Mary Kauzya,¹³ notes that, "the challenges facing Africa in its quest to achieve the MDGs and development in general can be adequately addressed only by competent, committed, and talented people. And so Africa needs to avail itself of serious, competent and committed people to spearhead efforts to address its development challenge. Commitments such as the MDGs, NEPAD objectives, as well as those expressed in numerous national development strategies and many more that are to come in future as Africa searches for a route to exit the poverty trap, will not come to fruits if they are not supported and sustained by adequate capacities, including those in the Public Service.

He further notes that "capacity building in the Public Service in terms of institutions and human resources is a pressing and important prerequisite for development. The knowledge, know-how and skills, networks and attitudes of personnel in the Public Service are at the heart of the performance of States because it is through them and by them that services are planned and delivered, critical innovations conceived and realised and needed reforms carried out. For this reason, there is need to attract and retain the best talent in the public service in Africa to enable it spearhead the initiation, planning, implementation monitoring and evaluation of development policies, strategies, programs and projects with responsiveness, effectiveness, efficiency, economy, integrity, ethics, professionalism, transparency and accountability."

¹⁰ Smith, A. (1998) *Training and Development in Australia* (2nd ed). Sydney: Butterworth.

¹¹ Penrose, E. (1959) *The Theory of Growth of the Firm*. Oxford: Blackwell.

¹² *Assessing Progress in Africa Toward the Millennium Development Goals*, MDG Report (2015)

¹³ John-Mary, K. (PhD) (2010). *Strategies for Attracting and Retaining the Best Talent in the Public Service in Africa: Challenges and Strategies*,

The Public Sector like any other entities is expected to manage the entry, stay and exit of personnel including finance staff in a manner that satisfies them. Like Collins¹⁴ puts it; in an increasingly competitive labour market attracting and retaining talent has been one of the prime concerns of organizations automatically including the public sector. The Public sector is accountable to the public and all other stakeholders who provide funds and expect accountability of the funds extended to the respective units of the public sector. This is generally through presentation of financial statements which is a function of Finance personnel as per Regulation 11 of the LGFAR.

3.1 Why Public Sector should attract and retain Finance Staff

- To redeem its lost image and regain public trust.
- To maintain donor confidence.
- Because the cost of employee turnover is high.
- To be able to adequately blend the demands of efficiency and those of democracy and responsibility.
- Because government is the number one employer, and hence has a duty to employ its citizens.
- To be able to perform effective visioning, strategising, policy analysis, formulation, monitoring and evaluation and meet the complexities of globalization and often conflicting demands.
- To be an effective partner with, and referee between, other actors in the development process.
- To be able to lead by example in employment and staffing matters.
- Because the continued use of professionals has yielded positive results as depicted in the Auditor General's report illustrated in the table below;

Table 4: Summary of Audit Opinions for the three financial years

Opinion	2012/2013		2013/2014		2014/2015		2015/2016	
	Local Gov'ts	%	Local Gov'ts	%	Local Gov'ts	%	Local Gov'ts	%
Un Qualified	116	37%	213	69.4%	279	91%	263	85.7%
Except for (Qualified)	183	60%	91	29.6%	27	8.7%	43	14.0%
Disclaimer	07	2.3%	03	0.98%	01	0.3%	01	0.3%
Adverse	00	00%	00	0%	00	00%	00	00%
TOTAL	307	100%	307	100%	307	100%	307	100%

Source: Annual Report of the Auditor General on the Financial Statements for the Year Ended 30th June 2016- Local Authorities

¹⁴ Collins, J. (2001). Good to great: Why some companies make the leap—and others don't. New York: Harper Business.

3.2 What should be done to attract and retain finance personnel to work in the public sector?

Respondents indicated better pay, reduced bureaucracies and being more valued as very important aspects regarding the attraction and retention of finance personnel in the public sector. This is illustrated in the table below;

Table 5:

	Less Important	Important	Very Important
Better pay	6.62%	23.84%	69.54%
Decreased workload	69.49%	27.97%	2.54%
Support from supervisors	13.39%	48.82%	37.80%
More staff/resources	18.90%	50.39%	30.71%
Less bureaucracy	11.76%	32.35%	55.88%
Being more valued	4.38%	23.36%	72.26%

Source: ICPAU e-survey

3.3 What attempts have been made to attract and retain finance personnel in Uganda's Public Sector?

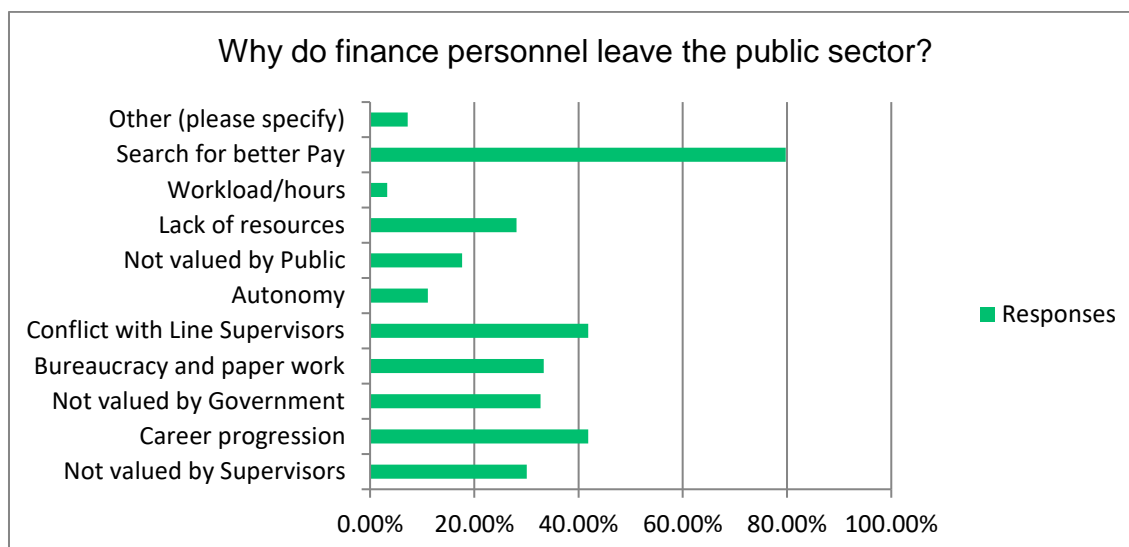
- Efforts by the Accountant General's Office to provide funding for professional trainings of public sector finance personnel in professional courses such as CPA and ATD.
- There are now increased opportunities for promotions in the Public sector.
- Enacting a legal regime in place to provide guidance for the finance personnel (Accountants Act, 2013) and other laws like the Standing orders and Public Service Act.
- Empowering Institutional frameworks to handle the attraction and retention of personnel (for example the District Service Commission, Rewards and Sanctions Committees).
- Establishment of performance management systems that emphasize openness and performance recognition.
- Results oriented management systems that emphasize output performance and performance recognition.

3.4 Why do finance personnel leave the public sector?

The chart below represents responses for the question as to why finance personnel leave work in Uganda's public sector. 80% of the respondents indicated that the search for better pay is the major reason that finance personnel leave public sector.

Some other reasons that were indicated in the 'others' response included;

- Unethical practices in the public sector that drives them away.
- Lack of accountability.
- Political interference.
- Unclear instructions in the public sector.
- Poor policies and procedures regarding promotions, reward systems, etc.



3.5 Challenges

- Professionalization of accounting cadres has remained a challenge in the public sector (Remuneration, training, mentoring, coaching and motivation).
- Little or no benefits in kind available in the public sector i.e. insurance policies, housing etc.
- Little practice of professionalism in the Public sector.
- Inadequate or lack of independence and objectivity in the public sector due to fear of losing job.
- Challenges of paying annual subscription and membership fee to the respective professional organisations.
- Poor corporate image: Public sector has not developed work ethics. As such the society considers it corrupt.
- Inadequate funding for professional training (transport and exam fee).
- Inadequate numbers of personnel with grounded experience in Finance.
- There are mismatches between qualifications, salary scales and structure.
- Unholy alliance/marriage or coalition of forces against finance personnel.
- There is little room for innovation in the public sector.
- Quack or friends of big people intimidating finance personnel in the public sector.
- The slow pace of career progression in the public sector.
- Misconceived recruitment process- Feel you should know somebody in the system (God parents).
- Corruption
- Challenges in the interpretations of the laws, policies, Chart of Accounts and reconciling the same with academia and the Generally Accepted Accounting Principles (GAAPs).
- Unlearning previous methodologies and policies of Public Financial Management and Accounting, given the current PFM reforms especially those that come with computerization i.e. IFMS, PBS, IPPS and TSA operations at BoU/MoFEPD.

- **New Technology:** The introduction of new technology into the workplace has been a key driver of workforce productivity for the last couple of years e.g. social media.
- **Disengagement** from a focus on service delivery to meeting the standards/laws/and procedural requirements
 - Engagement has traditionally presented the public sector with significant challenges.
 - Public servants sometimes feel unappreciated and disconnected from the Government larger mission.
 - They see few measures of success beyond meeting budgets and giving service.
- **Inadequate remuneration** in public service vs other sectors for the same responsibility.
- **Non-exposure** of public servants to the operations of other sectors.
- **The challenge of Local Revenue Mobilization (LRM)** as a pivotal point in fiscal decentralization, given the contradicting statements or pronouncements that comes with political and administrative decentralization - a challenge of role definition by other players in collaboration on fiscal decentralization.
- **The controlling mindset** of finance personnel on LRM, rather than a business mindset that views government units as bodies corporate.
- **Unreconciled or divergent mindsets** of planners and finance personnel on interpretation of income, expenses, assets, reserves and liabilities in the public sector.
- **Non-accountants and Councilors** as decision-makers tend to be uninformed about the wholesome logic /equation of accounting, control systems /processes, terminologies and fiscal frameworks in the public sector.

3.6 Solutions and Recommendations

Below are some of the recommendations (also included are results from respondents who took the ICPAU e-survey that was conducted);

- **Enhance salaries** in the public sector that meet the expectations of finance professionals.
- **Eradicate salary inequalities** in the public sector i.e. Equal pay for equal work done.
- **Re-introduce other benefits** in kind to cater for needs of public officers e.g. housing allowance, medical insurance etc.
- **Institute independence** amongst staff in the Public sector.
- **Entities should begin budgeting** for subscription and membership fee.
- **Support dynamic workforce structure** through effective leadership development.
- **Make corruption** to become expensive.
- **Advocate for transparency** in recruitment.
- **Invest in other Income Generating Activities.**

- Embracing Technological Innovation at all Levels:
 - As talent becomes increasingly scarce, organizations across all sectors and all geographies are likely to rely even more heavily on technological innovation to drive productivity and compensate for shortfalls in talent and personnel.
 - Leverage new technologies to attract a younger generation of workers. Encourage younger candidates to choose public sector careers by offering a more dynamic work environment.
 - Facebook, Twitter, WhatsApp and other new social media have the potential not only to transform the workplace into an innovative, cutting edge environment (with enhanced collaboration and idea sharing), but also to change the way the government reaches and recruits a new generation.
- Training and Mentoring Non-Accountants in Reading and Interpreting Financial Documents and Reports, including budgets, BFPs, Financial Reports, Audited Accounts and the Chart of Accounts itself.
- Creating a Culture of Engagement: A highly engaged workforce is 50% more productive than a disengaged workforce.
- A key driver of Public Sector effectiveness, engagement is a critical measure of alignment between employee and organization and reflects an employee's involvement with, and contribution to, service delivery.
- Fostering Internal Innovation will also change the nature of the work that gets done. For example, new social media and the mobile hand-held devices encouraging their use are even now presenting government with exciting new possibilities for enhancing transparency and engaging citizens.
- Effective Communication: Leaders who communicate effectively, provide constructive feedback, and recognize and reward employee achievements can boost creation of a culture of engagement.
- Leadership development and coaching in Financial Management, therefore, is often a crucial first step in fostering such a culture: the motivators of engagement must be understood and leveraged.
- Creating conditions in which employee contributions are recognized by peers and professional organizations (e.g. ICPAU), and in which employees find it easier to move into more fulfilling jobs.
- Comprehensively assessing and tracking employee engagement given their job description and expected outputs.
- Training accountants on more practical skills and application of knowledge; and attitudinal change, on top of the academic qualification. We may have to bring the practical workplace in the classroom or bring the academic classroom to the workplace.
- Innovate new career development opportunities other than academic qualification: Help high-potential employees acquire specialized skills and

perspectives by corroboratively *rotating them through a variety of temporary positions in the private sector, NGO Sector et al.* The different public sector units may partner with KCCA, URA, UNRA, NWSC, UMEME, et al for the required skills set.

- Partnering with the private sector can help public agencies fill the skills gap.
- Support dynamic workforce structure through effective leadership development:
- Select and develop leaders who can manage the virtual workplace. This is applicable to sub county leaderships, Parish Chief, and LCI leadership. Such technology-enabled virtual workplace offer employees an attractive range of flexible work options. It also presents leaders with new and unique leadership challenges. To ensure that the virtual workplace succeeds, leaders must be taught specialized skills and strategies to compensate for the inherent communication and interpersonal limitations of virtual teaming.
- System Strengthening for Local Revenue mobilization at both Lower Local governments and Higher Local Governments, for increased financial resources. (Business registration, Assessments, Billing, Collection, Accounting, Monitoring, Education sensitization).
- Separation of the Revenue Mobilization function and making it a stand-alone Unit from the Finance Department. Employees here can be paid commissions on target realization. In so doing, the locally raised revenue will increase and *such revenues can supplement the official basic salaries provided by Central Government.*

4.0 CONCLUSION

The common saying of Human Resources being the most valuable asset in an organization should not remain on a paper. The public sector should walk the talk in order to attract and retain finance professionals in order to achieve the desired results.

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