



PAFA

PAN AFRICAN FEDERATION
OF ACCOUNTANTS

BUILDING A BRIDGE TO A BRIGHTER AFRICA

Driving good governance, transparency, and accountability in the public sector in Africa

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INTOSAI CBC Regional Workshop

22 June 2023

Regional organisation for the accountancy profession in Africa
56 member organisations in 45 countries
5 international affiliates

Vision

Sustainable value creation to benefit the citizens of Africa

Mission

To strengthen the capacity and influence of the accountancy profession in Africa to enhance trade, the quality of services, and trust in institutions

Strategic Objectives	Economic & Societal Benefits
<ul style="list-style-type: none">• Speaking out and engaging as the voice of the accountancy profession in Africa	<p data-bbox="1281 329 1717 379"><i>Desired Outcomes ...</i></p> <ul style="list-style-type: none">• Effective and sustainable PAOs able to equip professional accountants for the future• Increased trust in and influence of the accountancy profession as a partner of choice• Recognition of and confidence in professional accountants and their relevance, ethics and value, and quality of their services• Reliable, comparable, and timely organisational reporting supporting effective decision making• Enhanced transparency, accountability and governance in the public sector
<ul style="list-style-type: none">• Developing a future-fit profession for Africa	
<ul style="list-style-type: none">• Promoting the development, adoption and implementation of international standards	
<ul style="list-style-type: none">• Enhancing the quality and mobility of professional accountancy services in Africa	

... *Contributing to the AU Agenda 2063*

1. **A prosperous Africa based on inclusive growth and sustainable development**
2. An integrated continent politically united and based on the ideals of Pan-Africanism and the vision of African Renaissance
3. **An Africa of good governance**, democracy, respect for human rights, justice and the rule of law
4. A peaceful and secure Africa
5. **Africa with** a strong cultural identity common heritage, values and **ethics**
6. **An Africa whose development is people-driven**, relying on the potential offered by the African people, especially its women and youth, and caring for children
7. **An Africa as a strong, united, resilient and influential global player and partner**

... *Contributing to the UN Sustainable Development Goals*



Driving good governance, transparency, and accountability in the public sector in Africa



Harnessing the Power of Partnerships

- Memoranda of Understanding
 - African Union
 - The African Organisations of Public Accounts Committees (AFROPAC)
 - African Professionalisation Initiative: AFROSAI-E | CREFIAF | ESAAG | AAFA
 - Pursuing ... Association of African Public Service Commissions (AAPSComs)
- Liaison Relations
 - International Public Sector Accounting Standards Board | International Federation of Accountants
 - Facilitating nominations of suitable candidates for IPSASB membership
 - PAFA Public Value Management Technical Advisory Group | Facilitating input to IPSASB consultations
- The Three-legged Stool
 - Auditors General | Accountants General | Professional Accountancy Organisations
 - 2015 | 2016 | 2022 co-hosted conferences in French-speaking countries in Africa
 - 2022, Lomé, Togo | Moving from commitment to action ...



REPORT OF THE THIRD PUBLIC FINANCE MANAGEMENT CONFERENCE

FOR FRENCH-SPEAKING COUNTRIES IN AFRICA HELD ON 8 – 9 FEBRUARY 2022 IN LOMÉ, TOGO



OUTCOMES

Participants deliberated the following three questions:

1

What are the main actions to be taken to strengthen the relationship between the accountancy profession and the public sector?

2

In your opinion, what are the benefits of accrual accounting; and what are the main actions to be taken to help the public sector migrate to accrual accounting?

3

What are your proposals for actions to be taken over the next two years to help stakeholders to achieve the main actions derived from questions 1 and 2?

The participants agreed on the following main actions:

A

Establish or strengthen relationships in each country between professional accountancy organisations and key public sector decision-makers (political and other), and maintain such relationships over time.

B

Harness the relationships in (a) to take stock of the existing public sector accounting frameworks (at national, provincial, and local level) and complete or update the International Public Sector Financial Accountability Index.*

C

Harness the relationships in (a) to organise joint training for professional accountants, ministries of finance, and courts of auditors to share reciprocal skills relevant to the public sector, including accrual accounting.

D

Identify and engage with relevant economic groupings (e.g., CEMAC, UEMOA, etc.) and regional bodies to inform them about the outcomes of the conference and involve them in the Fourth Public Finance Management Conference for French-Speaking Countries in Africa in 2024.

RECOMMENDATION	KEY STAKEHOLDER			
	PROFESSIONAL ACCOUNTANCY ORGANISATION	MINISTRY OF FINANCE	COURT OF AUDITOR	PUBLIC ACCOUNTS COMMITTEE
1. Develop and implement a strategy and plan to engage with key public sector decision-makers (including the ministry of finance, court of auditors, and public accounts committee)	Develop and implement strategy and plan	Assist in implementing strategy and plan	Assist in implementing strategy and plan	Assist in implementing strategy and plan
2. Complete or update the International Public Sector Financial Accountability Index		✓		
3. Join the new African Association of Accountants General (AAAG), a platform for AU Member States to exchange knowledge regarding reforms to strengthen Public Finance Management in Africa		✓		
4. Organise and attend joint training for professional accountants, ministries of finance, and courts of auditors to share reciprocal skills relevant to the public sector, including accrual accounting	Organise and attend joint training	Attend joint training	Attend joint training	
5. Develop an accountancy qualification framework and post-qualification programme that is responsive to public sector needs*	✓			
6. Promote or sponsor legislation to professionalise accounting and auditing in the public sector				✓
7. Participate in the periodic webinars to be held until the next conference in 2024 to monitor progress against the outcomes	✓	✓	✓	✓
8. Prepare to participate in the next conference in 2024	✓	✓	✓	✓

[Access the report on our website.](#)

Raising Awareness

- Promoting accrual-based IPSAS financial information as cornerstone of sound PFM
 - Advocating on all platforms | In-country meetings with PAOs & senior government officials
 - Facilitating completion of the *International Public Sector Financial Accountability Index*
- Promoting the public interest role of PAOs in the public sector
 - Avoid re-inventing the wheel ... Spotlight CAPA publications and add case studies from Africa
 - Area of focus June 2022 PAFA PAO CEO Forum
 - Included in PAFA call on PAOs to develop strategies that are future fit
 - Public Sector Engagement Framework for PAOs
- Facilitating access to knowledge
 - Guidance published by IPSASB and IFAC | Most recent, *Pathways to Accrual*
 - Address any gaps ... *PAFA IPSAS Implementation Roadmap for Africa*



Building Capacity—The Africa Professionalisation Initiative



Vision and Mission



THE API'S VISION

An African public sector capacitated with competent, ethical and influential professionals who support accountability, transparency and good financial governance.



THE API'S MISSION

Grow the capacity of accountancy professionals in the African public sector for enhanced service delivery.



- **Aspiration 1:** A prosperous Africa based on inclusive growth and sustainable development
- **Aspiration 3:** An Africa of good governance, democracy, respect for human rights, justice and the rule of law
- **Aspiration 6:** An Africa whose development is people - driven, relying on the potential of African people, especially its women and youth, and caring for children.



The API's approach to capacity building



Multi-stakeholder

Capacity Building





Accelerated Learning Programme- Purpose and audience



Prior learning and
experience (RPL)



API Accelerated
Learning programme



Professional accountancy
qualification

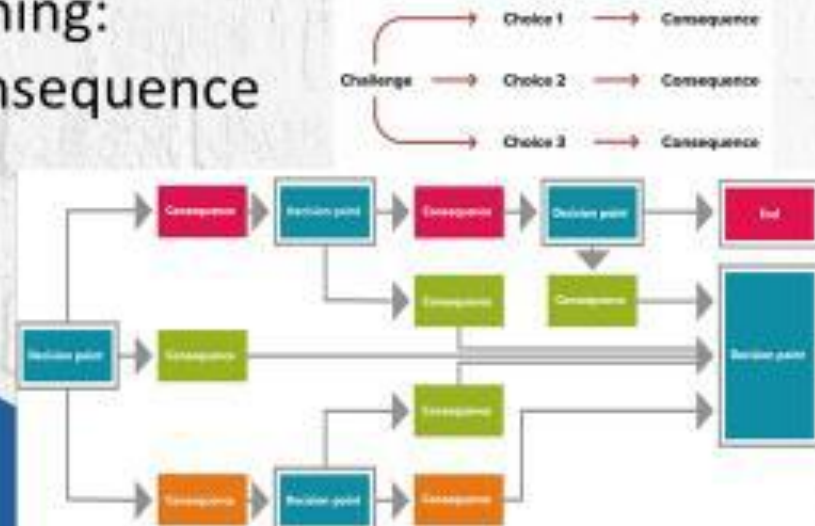
API- Online Learning Platform (OLP)

- Modern, innovative approach to learning
- Emphasis on competency- based learning
- Moodle-based platform
 - Accessible via any internet browser
 - Provides flexibility for country- implementations



Approach to Learning

- Courses linked to Learning Outcomes- derived from the Competency Framework
- Application of Problem-based Learning:
 - Three Cs: Challenge, choice, consequence
 - Multiple paths, multiple results



API- Online Learning Platform (OLP)

Approach to Learning (Continued)

Assessment

- Practice assessments (Provides feedback- aids learning)
- Final assessment (Used for Pre-assessment and final assessment)

Question types	OLP Question types
• Select answer(s)	Multiple choice
• Numeric	Numerical Calculated Variable numeric
• Ordering	Ordering
• Matching	Matching Select missing words
• Short answer	Drag and drop into text Drag and drop markers Drag and drop onto image
• Combinations/scenarios	Pattern matching

Embedded answers
Combined

Assess against competencies

Awards digital badges



Ethics

African Professionalisation Initiative (API)

Show credential



Opportunities for PAOs

1

Accredit the learning programme as is

2

Work with the API to add country-content and roll out in-country (recommended approach)

3

Offer individual courses as CPD opportunities

Download the API Accelerated Learning Prospectus

For further information

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