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

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INTOSAI CBC Regional Workshop
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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
<table>
<thead>
<tr>
<th>Strategic Objectives</th>
<th>Economic &amp; Societal Benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Speaking out and engaging as the voice of the accountancy profession in Africa</td>
<td>Desired Outcomes …</td>
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<tr>
<td>• Developing a future-fit profession for Africa</td>
<td>• Effective and sustainable PAOs able to equip professional accountants for the future</td>
</tr>
<tr>
<td>• Promoting the development, adoption and implementation of international standards</td>
<td>• Increased trust in and influence of the accountancy profession as a partner of choice</td>
</tr>
<tr>
<td>• Enhancing the quality and mobility of professional accountancy services in Africa</td>
<td>• Recognition of and confidence in professional accountants and their relevance, ethics and value, and quality of their services</td>
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<td>• Reliable, comparable, and timely organisational reporting supporting effective decision making</td>
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<td>• Enhanced transparency, accountability and governance in the public sector</td>
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... 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 …
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 others), 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, ministers of finance and other auditors to share reciprocal skills relevant to the public sector, including accrual accounting.

D. Identify and engage with relevant economic groupings (e.g., CIMA, IMA, 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

1. Develop and implement a strategy and plan to engage with the public sector. Develop and implement strategy and plan

2. Consult on the development of the International Public Sector Financial Accountability Index

3. Join the International Association for Accounting and Accountability (IAAA) and its platform for tax professionals to enhance knowledge regarding standards and practices in public sector accounting in Africa

4. Organise and attend joint training for professional accountants, ministers of finance and other auditors to share reciprocal skills relevant to the public sector, including accrual accounting

5. Develop an inventory of public sector professional qualifications programmes and public sector needs

6. Promote tax awareness among public sector officials and maintain programmes and ongoing training

7. Participate in the periodic evaluations to be held until the next conference in 2024

8. Prepare for 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

- Broad scope
- Multi-stakeholder
- Local ownership

Multipronged
- Incumbents
- Accounting and auditing professionals
- Students
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)
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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