



AFRICAN PROFESSIONALISATION INITIATIVE

Partnering to professionalise accounting and auditing in the public sector

PULSAR EDUCOP VIRTUAL EVENT

27 JUNE 2018

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A COLLABORATION BETWEEN



SUPPORTED BY



THE GLARING GAP

A shortage of accounting skills in the African public sector



There are not enough professional accountants to meet the needs of the public sector

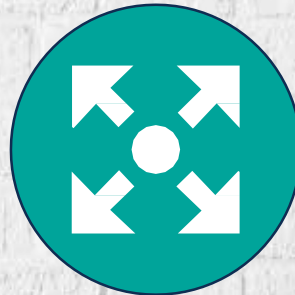
Where there are professional accountants, their qualifications are usually private sector focused

THE RESULT: Public sector accountants are often ill-equipped to fulfill the needs, expectations and requirements that accompany the position

THE NEED

for Public Sector Accountants

The public and political leadership need assurance that the public purse is optimally utilised to:



(a) maximise service delivery

and



(b) make a difference in the lives of citizens.

Public sector accountants:



Balance regulation and policy with political objectives



Make and support sound and informed decision-making



Ensure economic growth without burdening future generations with public debt



Act as guardians against corruption, illicit financial flows and exploitation of resources



Enhance the accountability of government



Ensure that foreign investment benefits the country

THE TOOLS

to deliver on this mandate

At a minimum, public sector accountants should have an in-depth understanding of:

- The legislative environment
- The structure of the local public sector
- Fiscal governance
- Public financial and performance management
- Applicable public sector accounting standards such as the IPSAS
- [For external auditors] International auditing standards applicable to supreme audit institutions (ISSAIs)



THE GOAL

Creating an opportunity for an African solution



Grow the capacity professional accountants & auditors who are equipped to support accountability, transparency and good governance in the public sector



AFROSAI-E, ESAAG and PAFA are partnering to achieve this goal.

**SUSTAINABLE
DEVELOPMENT
GOALS**



THE SOLUTION

Achieving our goal

The **Independent Oversight Board** will be **at the centre of the new structures**, guiding the programme at a regional level.

This will include, at a minimum, representation of:



**AUDITORS
GENERAL**



**ACCOUNTANTS
GENERAL**

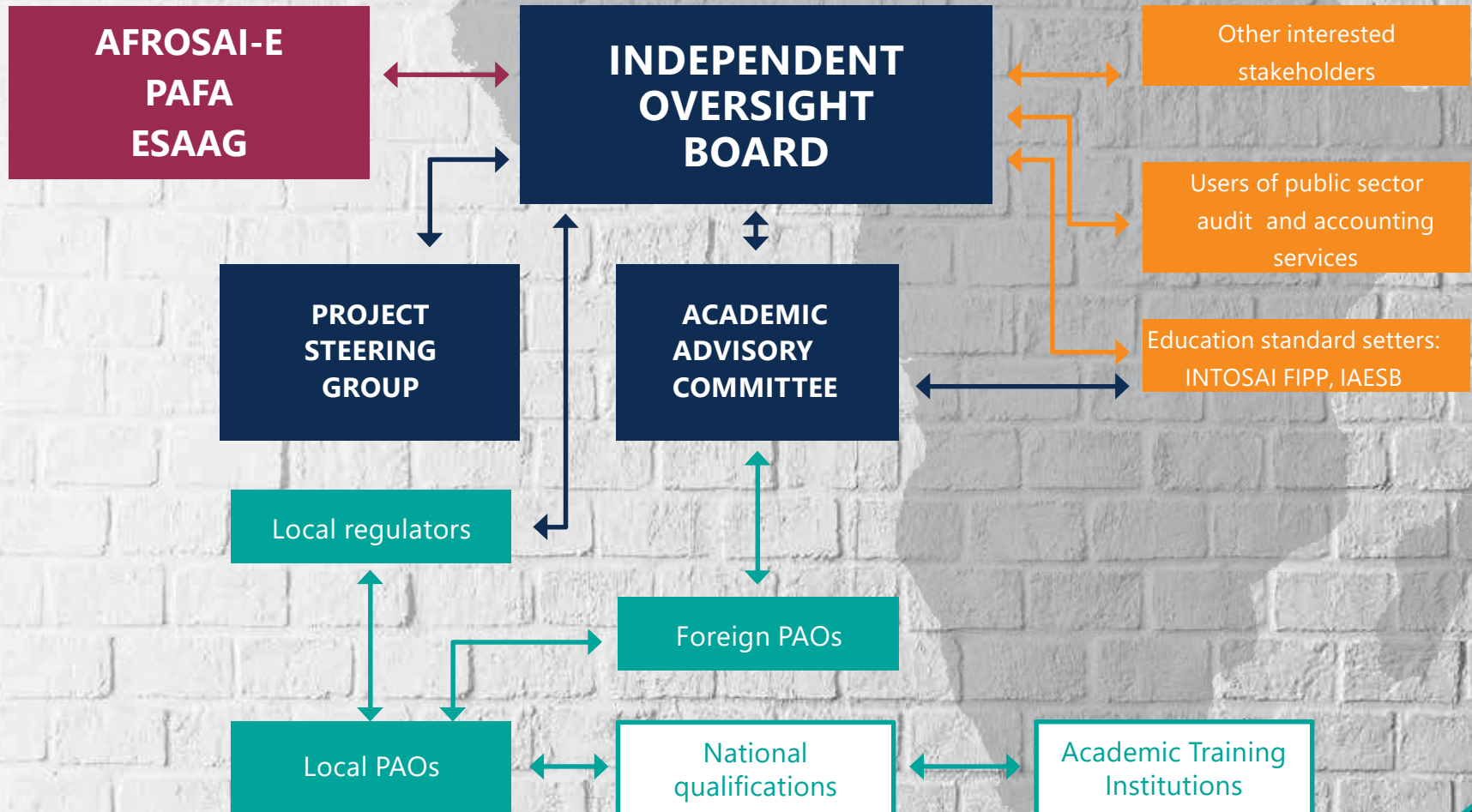


**PROFESSIONAL
ACCOUNTING
ORGANISATIONS**

KEY STAKEHOLDERS

AFRICAN UNION

IFAC, INTOSAI



THE HOW

Regional structures, established by key stakeholders, will:



Coordinate efforts to professionalise public sector accounting and auditing



Define minimum requirements for accountancy qualifications that address the needs of the public sector



Invest in generic curricula and learning materials



Develop implementation guidance for country-level implementations



Advocate for the role of the accounting profession in the public sector



Develop accelerated learning programmes for incumbents



Mobilise funding for countries to implement accredited professional qualifications

REGIONAL INVESTMENT

Reducing the Burden at Country-level

Generic curricula and learning materials will be established to:



Provide students with
**EXPOSURE TO
PUBLIC SECTOR**
competencies and
case studies

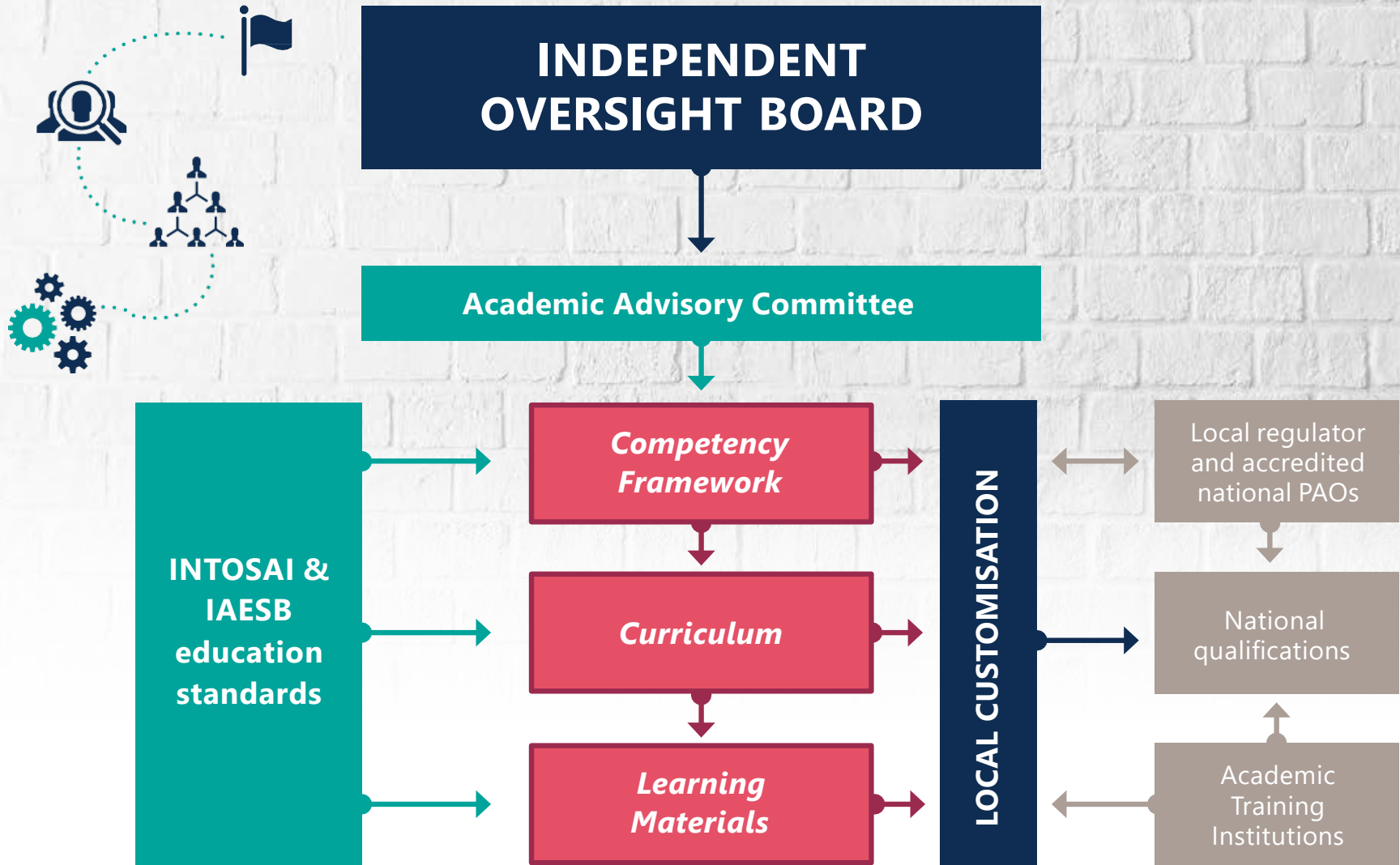


Provide existing PFM
workers with an
**ACCELERATED PATH TO
OBTAIN A PROFESSIONAL
QUALIFICATION**



Provide private sector
accountants with a path to
**OBTAIN SPECIALISED
PUBLIC SECTOR
COMPETENCIES**

ACADEMIC ALIGNMENT





INDIVIDUAL COUNTRIES

Individual Ownership



Generic resources will require customisation at national level



Qualifications will be awarded by local PAOs and accredited by local regulators



Public sector competencies can be addressed through



Updating existing accounting qualifications



Creating post-qualification specialisations



Creating new qualifications ("streaming")

BENEFITTING THE REGION

Benefitting the Nation

**Professionalisation
will lead to
a competent
and
accountable
workforce.**



OUTPUT:

Enhanced accountability, transparency and good governance in the public sector



OUTCOME:

Public funds being used efficiently, effectively and economically to improve the lives of citizens

POTENTIAL VALUE

created by professionalisation may benefit:

GOVERNMENT AND OTHER STAKEHOLDERS

protecting resources and attracting foreign investment

BUSINESSES AND FIRMS

more efficient and effective government

POOR AND DISADVANTAGED CITIZENS

enhanced service delivery and developmental efforts

DEVELOPMENT PARTNERS

reliable information and stronger in-country PFM systems

CITIZENS, CIVIL SOCIETY AND OTHER STAKEHOLDERS

high quality reporting on government performance

GOVERNMENT MANAGERS AND OTHER PERSONNEL

improved skills training, job performance and career progression

USERS OF PUBLIC SERVICES

effective resource management and usage



THE ROAD FORWARD

Working together

The vision can only be achieved if all relevant stakeholders work in partnership.



QUESTIONS



**AFRICAN
PROFESSIONALISATION
INITIATIVE**



<https://professionalisation.africa>