

**Interim Academic Advisory Committee
of the African Professionalisation
Initiative's Interim Oversight Board**

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TERMS OF REFERENCE

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1. Background

- 1.1 The African Professionalisation Initiative (the Initiative) has been established by the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E), the East and Southern African Association of Accountants General (ESAAG) and the Pan African Federation of Accountants (PAFA). These three regional organisations are partnering to professionalise public sector accountants and auditors in Africa. The Initiative arose out of a strategy that was approved in 2014 at the AFROSAI-E Governing Board.
- 1.2 The Initiative was initiated under interim structures with the intention of migrating to a permanent structure at a later date. The structure is governed by the Interim Oversight Board (IOB). The Project Steering Group (PSG) has also been established to support the IOB. The PSG comprises of the chief executive officers of the three participating regional organisations.
- 1.3 One of the core aspects of the Initiative is the development of generic learning resources which can be used by local professional accounting organisations (PAOs) and governments to develop or update accountancy training programmes and qualifications in a way that addresses the unique needs of the public sector. Materials will be designed to meet the respective needs of public sector incumbents, aspiring professionals and accounting professionals trained in the private sector.
- 1.4 A competency framework has been developed which outlines the competencies required in an accounting professional who will work in the public sector.
- 1.5 The original strategy envisages the establishment of an Academic Advisory Committee to provide *“oversight of materials and development and teaching/learning aspects of the initiative.”*
- 1.6 The interim Academic Advisory Committee (interim AAC) has been established by the IOB to service the current academic requirements of the Initiative.

2. Mandate

The interim AAC will be responsible for the following:

- 2.1 Evaluate proposals from service providers for content development work (subject to the requirements of funding partners).

- 2.2 Quality assure all learning materials developed as part of the initiative, by evaluating:
 - Alignment to the competency framework
 - Alignment to the International Education Standards, where applicable.
 - Whether the learning materials are designed to maximise learning in the target audience
- 2.3 Maintain extant learning materials through regular review and updating
- 2.4 Oversee the development of advice on the teaching and assessment of public sector content
- 2.5 Report to the IOB on the status of development and maintenance work at each IOB meeting

3 Principles

The interim AAC shall recognise as a matter of principle:

- 3.1 The aspirations of the African Union's Agenda 2063, in particular "an Africa of good governance, democracy, respect for human rights, justice and the rule of law."
- 3.2 The equality of all participating member organisations.
- 3.3 Transparency, mutual respect and the benefits of the Initiative.
- 3.4 The Initiative shall not be exclusive and shall include all organisations supporting it.
- 3.5 The successful implementation of the strategy is dependent on collaboration between members, observers and participating secretariats.

4 Membership

- 4.1 The interim AAC will have a maximum of eight members.
- 4.2 All members should have experience in accounting education and the public sector.
- 4.3 There should be a balance of subject matter expertise, ensuring that the Interim AAC has the necessary skills to deliver on its mandate. This should include expertise in tertiary education, professional education and adult education, and in online learning and objective testing.

- 4.4 The membership will be appointed by the PSG, in consultation with the IOB chairperson, on the following basis:
- The chief executive officers of AFROSAI-E, ESAAG and PAFA will each nominate two members.
 - Two additional members will be nominated by the PSG.
- 4.5 Members will serve for one three-year term, or until the establishment of the permanent AAC.
- 4.6 The PSG will identify a suitable chairperson from the interim AAC's membership.
- 4.7 The IAAC may, at their discretion, co-opt additional resources to assist them in the completion of their work.
- 4.8 A maximum of two members may be non-African.
- 4.9 Membership will be on a voluntary basis with no compensation provided. Where possible, donor funding will be sourced to cover the cost of travel and accommodation for face-to-face meetings.
- 4.10 Interim AAC members may be accompanied at meetings by a technical advisor. A technical advisor has the privilege of the floor with the consent of the chairperson. Technical advisors are expected to possess the technical skills to participate, as appropriate, in IOB debates and attend IOB meetings regularly to maintain an understanding of current issues relevant to their role.

5 Responsibilities of members

- 5.1 The work of the AAC will be guided by the IOB and PSG.
- 5.2 The responsibilities of the interim AAC members are:
- To actively participate in the activities and mandate of the interim AAC.
 - To ensure that they achieve high quality thresholds of contributions in terms of technical content, innovation and timeliness.
 - To ensure regular, active and constructive participation in meetings.
 - To ensure that the interim AAC obtains views and inputs that are representative of all African stakeholders participating in the field of public sector accounting and auditing.

5.3 The spirit of the interim AAC is to function in an open and transparent way to deliver on its mandate.

6 Meeting procedures

6.1 Generally, the interim AAC should meet face-to-face at least twice per annum, or as agreed upon by the interim AAC and the PSG according to the needs of the Initiative.

6.2 When funding is not available, members should be willing to pay for their travel expenses through their sponsoring organisations.

6.3 For a quorum, each interim AAC meeting requires the presence in person of at least 50% + 1 of the members.

6.4 Interim AAC meetings shall be chaired by the Chairperson. In the event of his/her absence the Chairperson shall nominate a member to chair the meeting. If the Chairperson is absent and has not nominated an alternate chairperson, the interim AAC shall nominate a chairperson for that meeting.

6.5 Decisions should be based on consensus.

6.6 All learning materials developed by the Initiative will require the quality assurance approval of the interim AAC.

7 Secretarial functions

7.1 The agenda and meeting material shall be prepared in English.

7.2 AFROSAI-E, ESAAG and PAFA secretariats will provide secretarial support to the interim AAC. The collaboration between the three secretariats will be managed through the PSG.

7.3 This secretarial support includes, but is not necessarily limited to:

- Preparing documents and other relevant material.
- Sending out invitations and keep records of meetings.

7.4 The PSG will set, in consultation with the chairperson of the interim AAC, the agenda for a meeting.

- The agenda shall be circulated one week prior to a meeting and may change before a meeting if additional items are requested or comments from members are received.

- Materials supporting agenda items are ordinarily provided electronically prior to each meeting, highlighting issues for consideration.

8 Intellectual property

- 8.1 Ownership of all resources developed under the interim AAC will vest in the participating regional organisations and will transfer to the permanent structure of the African Professionalisation Initiative when it is established.

9 Evaluation

- 9.1 The interim AAC will develop performance indicators that provide targets that need to be achieved for the AAC to deliver on its mandate. The indicators and targets will be approved by the IOB.
- 9.2 The chairperson of the AAC will report annually to the IOB on their progress against these indicators and targets.

10 Revision of the Terms of Reference

- 10.1 Under the authority of the IOB, this ToR may be revised and amended from time to time.
- 10.2 It is expected that the interim AAC will migrate to a permanent AAC at the same time as the IOB migrates to its permanent form.