AFRICAN PROFESSIONALISATION INITIATIVE

*A joint initiative of the African Organisation of English-speaking Supreme Audit Institutions **(AFROSAI-E)**, the Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques de l'Afrique Francophone sub-Saharienne **(CREFIAF)**, the East and Southern African Association of Accountants General **(ESAAG)**, the Pan African Federation of Accountants **(PAFA)** and the African Accounting and Finance Association **(AAFA)***

CONTACT INFORMATION
African Professionalisation Initiative (API)
info@professionalisation.africa

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INVITATION TO EXPRESS INTEREST
AN OPPORTUNITY TO CONTRIBUTE TO ECONOMIC DEVELOPMENT THROUGH THE DEVELOPMENT OF PUBLIC SECTOR ACCOUNTANCY PROFESSIONALS

On behalf of the API participating regional organisations: AFROSAI-E, CREFIAF, ESAAG, PAFA, AAFA
For the attention of: Ministries of Finance, Accountants General, Supreme Audit Institutions and Professional Accountancy Organisations in Africa

The value of accountancy professionals in the public sector

Countries in Africa tend to face challenges in effective allocation and management of scarce resources, resulting in failure to deliver services to the levels expected by citizens. This usually results in citizen dissatisfaction, which is expressed in various forms – including service delivery demonstrations.

Among the many contributing factors to this is the shortage of professional accountants and auditors that can provide governments with timely and relevant information for effective and efficient decision-making. This situation is further affected by the majority of existing public sector accountants and auditors not being subject to regulation by a professional organisation responsible for ensuring continuous up-skilling – generally referred to as continuous professional development (CPD).

Accountants and auditors serving in the public sector need to develop competencies in, *inter alia*, public financial management (PFM), performance management, public sector accounting and reporting, public sector auditing, and raising revenue. Accounting and auditing professionals who are equipped with these competencies can add value across the PFM cycle, from planning and budgeting, day-to-day financial and performance management, through to reporting, internal audit, and external audit. They can operate in all spheres of government, including at central, regional

and local levels, in public entities and government business entities, in schools, hospitals, and on large infrastructure projects.

These professionals can:

- Balance regulation and policy with developmental objectives;
- Make and support sound decision-making;
- Contribute to economic growth without burdening future generations with public debt;
- Act as guardians against corruption, illicit financial flows and exploitation of resources, which does not benefit citizens;
- Enhance government accountability; and
- Help ensure that foreign investment benefits their country.

Growing the capacity of accountancy and auditing professionals in Africa for enhanced public service delivery

The African Professionalisation Initiative (API) was established to support the growth in capacity of accounting and auditing professionals, who have the competencies needed to be effective in an evolving public sector role. It does this by creating regional value through investing in generic public sector accountancy learning resources for the continent and delivering and supporting a capacity building methodology to guide country initiatives.

Core to the API's strategy are country professionalisation initiatives which take a broad-scope, long-term approach to building capacity of accountancy professionals for the public sector. Such initiatives require cooperation between all key stakeholders, particularly between government, the accountancy profession and the supreme audit institution.

Further information on the API's work and capacity building approach is contained in the attached documents:

- API Strategy
- API White Paper: Building Professional Capacity for Public Value Management

The API is identifying countries that are interested in being one of the first countries to implement the API's learning resources and capacity building methodology.

API Implementation Support

The API has access to the combined knowledge and expertise of its participating regional organisations and their members. This knowledge and expertise are leveraged through the work of the API.

Countries selected for implementation will be eligible for the following support through the API secretariat and the broader API network:

- Assistance in developing a professionalisation roadmap that aligns to the API's capacity building methodology while being relevant to the country's context.
- Access to high-quality generic learning resources developed by the API and use of the API's online learning platform, "API Learning" subject to a fee per learner. This fee will cover the management and administration

of the learning platform and contribute to a reserve fund to enable ongoing maintenance and updating of the materials.

- Advisory support in the development of locally produced, country-specific learning content to supplement the API's generic content, and integration of this content into API Learning.
- Support to the professional accountancy organisation(s) in the country to adapt their qualification framework(s) in support of the roadmap.
- Guidance for education providers in delivering public sector accountancy learning interventions.
- Advocacy activities with country stakeholders to help secure buy-in.

The costs of the time and travel of the API representatives will be covered by the API in the first 6 months of support, subject to available resources. Thereafter assistance will be provided on a transparent, cost-recovery basis according to the country's needs.

A memorandum of understanding will be signed with the country's lead organisation for the implementation that will provide the respective responsibilities of the country stakeholders and the API secretariat.

Expression of interest process

Only a small number of countries will have the opportunity to be first implementers.

The API's Interim Oversight Board (IOB) has approved a set of criteria that will be used to select countries that are best suited to receive the first round of implementation support. The criteria are designed to assess the state of readiness of countries and to determine locations where the API's resources are likely to have the greatest impact in the shortest time.

Country stakeholders are invited to submit an expression of interest (one per country) to the API. All expressions of interest will be evaluated by a committee established by the IOB. Each applicant will receive feedback on the outcome of the evaluation.

An information request, which includes the criteria which will be used, is attached to this letter. Countries are invited to submit a formal "Expression of Interest for API Implementation Support" and include the evidence described in the information request to Mr Neo Hlatshwayo (neo@afrosai-e.org.za) by 30 September 2021.

A webinar will be held on **Wednesday, 4 August 2021 (South Africa Standard Time)** to provide more information to interested stakeholder on this process. The registration details and joining instructions for the webinar are included in the attached information package.

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ABOUT THE API PARTNER ORGANISATIONS

AFROSAI-E is a member-based institution with 26 Auditors-General from English-speaking African countries making up our Governing Board. The organization was established in 2005 with the shared vision to make a difference in the performance of our member Supreme Audit Institutions (SAIs). Through our Executive Secretariat, which is hosted by the Auditor-General of South Africa, members are empowered to optimise their audit performance to comply with the INTOSAI Standards for Supreme Audit Institutions (ISSAIs) and to strengthen their institutional capacity to effectively implement their mandate.

CREFIAF is a member-based organisation for SAIs in French-speaking Sub-Saharan Africa, which was established in Yaoundé, Cameroon in 1997, with the aim of building capacity in the 23 SAIs of French-speaking sub-Saharan Africa. CREFIAF intends to be a catalyst for the promotion of independent and professional SAIs capable of contributing to transparency, a culture of accountability and the performance of public action for the well-being of citizens. Through its Executive Secretariat which is hosted by the SAI of Cameroon, it seeks to enhance the status of its member SAIs on one hand, and contribute to the improvement and harmonization of practices, methods and audit procedures through the adoption of modern standards, the implementation of integrated training and exchange on the other hand.

ESAAG is a member-based Association of Accountants General in the East and Southern region with 15 member countries. The objective of the Association is to strengthen the member countries to perform their roles in executing their PFM and governance roles in the wake of reforms.

PAFA's main objective is to facilitate the accountancy profession working through strategic partnerships in influencing policies that enable the utilisation of resources for the benefit of Africa's citizens to achieve socio-economic transformation. It is a non-profit organisation that is currently made up of fifty-six (56) Professional Accountancy Organizations (PAOs) from forty-five (45) countries. PAFA believes that good governance, good financial management, transparency and accountability are principal pillars in the acceleration of economic development and reduction of poverty. PAFA aims to have member PAOs in all the fifty-five (55) African Union member countries.

AAFA is a voluntary non-profit Association bringing together academics, graduate students and practitioners from Africa and the Diaspora interested in accounting and finance education and research. It is at the forefront of efforts in bringing resources and opportunities for the capacity building of African academics in the areas of research and education. In so doing, AAFA's overall aim is to contribute to SDG 9 (specifically SDG 9.5) on enhancing scientific research capabilities and the number of active researchers, hence fostering innovation, while seeking to strengthen the evidence base for policymaking in Africa.