

AFRICAN PROFESSIONALISATION INITIATIVE
COUNTRY IMPLEMENTATION SELECTION CRITERIA
July 2021

Information request	Examples of evidence	Criteria that the evidence will be evaluated against	Scale (1 to 5)
<p>1. Define the need to increase the capacity of accountancy and auditing professionals in your country's public sector.</p>	<p>a. The number of accountancy and auditing professionals currently working in the public sector compared to the demand for such professionals</p> <p>b. The skills gap in current public finance roles across the public sector</p> <p>c. The challenges experienced in recent PFM reforms as a result of capacity shortages</p> <p>d. The scope of the need, including which parts of the public sector require the most focus (e.g. central government, local government, public entities)</p> <p>e. Audit outcomes</p> <p>f. Recommendation from diagnostic assessments such as PEFA, ROSC etc.</p>	<p>An identifiable need, as per the indicators, on matters aligned to the API's projects and where support is deemed appropriate.</p>	<p>1. Public sector has adequate capacity of accountancy professionals with the right competencies</p> <p>2. Public sector has adequate capacity of accountancy professionals, but some competencies are lacking</p> <p>3. Public sector has some capacity of accountancy professionals but requires more, and competencies are lacking</p> <p>4. Public sector has low capacity of accountancy professionals and competencies are lacking</p> <p>5. Public sector has no capacity of accountancy professionals</p>
<p>2. Has the country demonstrated political will to adopt international accounting and auditing standards for public sector?</p>	<p>a. Planned or actual adoption and implementation of International Public Sector Accounting Standards (IPSAS)/ OHADA</p> <p>b. Planned or actual adoption and implementation of International Standards of Supreme Audit Institutions (ISSAIs) by the country's supreme audit institution (SAI).</p> <p>c. Planned or actual adoption and implementation of the International Code of Ethics for Professional Accountants, or local</p>	<p>Extent of commitment to adopt and implement international standards.</p>	<p>1. No planned adoption of international standards</p> <p>2. Planned adoption of some international standards</p> <p>3. Planned adoption of international standards for accounting, auditing and ethics</p> <p>4. Actual completed implementation for some international standards, planned adoption for others</p> <p>5. Actual completed implementation of international</p>

	equivalent, to accountants working in the public sector.		standards for accounting, auditing and ethics
3. Identify the key stakeholders who support this application and include evidence of their support. Evidence should also be provided on how these stakeholders cooperate presently.	<p>a) Letters of support from the respective stakeholders.</p> <p>b) Examples of existing cooperation activities between the stakeholders.</p> <p>This could include the following key stakeholders:</p> <ul style="list-style-type: none"> i. Political leadership ii. Accountant general iii. Supreme Audit Institution iv. Professional Accounting Organisation and / or accounting regulator v. Public Service Commission <p>(For a more complete list, please see the “API White Paper” Question 3)</p>	Demonstrable support for the initiative from all key stakeholders and a willingness to cooperate. In particular, evidence would be needed that indicates the strength of the relationship between the accountant general (or equivalent), supreme audit institution and the professional accounting organisation(s).	<ol style="list-style-type: none"> 1. No evidence of support or cooperation from stakeholders 2. Evidence of support from some key stakeholders, limited or no evidence of support from others 3. Evidence of support from all key stakeholders but no evidence of cooperation between stakeholders 4. Evidence of support from all key stakeholders and willingness to cooperate with one another 5. Evidence of support from all key stakeholders and historical evidence of their ability to cooperate with one another
4. Describe the potential funding sources available to support a local professionalisation initiative.	<p>Any evidence of potential financial support will be considered. This could include:</p> <ul style="list-style-type: none"> a. Potential funding from government b. Potential funding from in-country donors 	Likelihood of financial assistance to the professionalisation initiative from government and/or the donor community to ensure it can be sustained in the medium term.	<ol style="list-style-type: none"> 1. No funding support available 2. Limited funding support from in-country donors 3. Substantial funding support from in-country donors 4. Substantial funding support from government and in-country donors 5. Full commitment to funding from government
5. Describe any existing or historical PFM capacity building activities which have been performed in the country and the status of such initiatives.	<p>Short reports or write-ups on recent or existing activities, for example:</p> <ul style="list-style-type: none"> a. Upskilling of current PFM officials b. Incorporation of public sector content into accounting curriculums 	Evidence of movement in the country to address the need identified in question 1.	<ol style="list-style-type: none"> 1. No evidence 2. Limited evidence 3. Some evidence 4. Substantial evidence 5. Extensive evidence

	c. Secondments between accounting firms and government		
6. Which organisation and individuals would lead the local professionalisation initiative?	A written commitment from the lead organisation and short biography of individuals who will support the initiative	Seniority / authority and experience of the individuals. Capacity of the organisation to play this role.	<ol style="list-style-type: none"> 1. No identified lead organisation or individuals 2. Identified lead organisation but with limited capacity 3. Capacitated lead organisation but with responsibility delegated to junior individuals 4. Capacitated lead organisation with senior individuals taking responsibility 5. Capacitated lead organisation with senior individuals taking responsibility who have experience in capacity building
7. Are you able to share any additional information to support your country's state of readiness to implement a professional accounting capacity building initiative in the public sector?			