AFRICAN PROFESSIONALISATION INITIATIVE
Partnering to professionalise accounting and auditing in the public sector

PUBLIC FINANCE | LEADERSHIP | ACCOUNTABILITY

Things That Make Government Accountants and Auditors Perform Better in Their Job

Eight ideas — drafted by API staff to inspire your success — and change how Africa's public finance professionals work, think, and lead.

Across Africa, every day, thousands of government accountants and auditors show up to work. They manage public money. They check if budgets were spent correctly. They report to parliaments and to citizens. Their work is not glamorous. It rarely makes headlines. But it decides whether the hospital gets its medicines, whether the teacher gets paid, and whether the road gets fixed.

At the 1st API PFM Visionary Summit in March 2026, more than 250 delegates from 31 countries gathered in Johannesburg to ask a hard question: why are so many public finance systems still failing — and what can be done about it? The answers that emerged were not complicated. They were practical, honest, and human. Corruption, weak skills, poor technology, and isolation were named as the main enemies. Professionalism, ethics, learning, and teamwork were named as the cure.

Before a single panel had spoken, Shabeer Khan — Accountant General of South Africa and Chief Guest at the Opening Ceremony — had already named what was at stake: the quality of life of millions of people in Africa rests on how well public money is managed.

What follows is a distillation of the ideas that matter most — drawn not only from the Summit, but from the minds of the greatest thinkers in history, business, and leadership. These ideas are simple enough for anyone to apply. They are powerful enough to change institutions.

1. PROTECT YOUR BEST HOURS

Not all hours are equal. Your brain is sharpest in the morning. It gets tired as the day goes on. This is not a weakness — it is biology. The best thinkers in history have always known this, and they planned their days around it.

Andy Grove built Intel into the world's most powerful chip company by teaching his engineers to protect time for focused, uninterrupted work. Cal Newport, who wrote a book on this idea, calls it 'deep work': the ability to sit with a hard problem and think it through without checking your phone or answering messages. For a government auditor, deep work means doing the real analysis — reviewing financial records, writing findings, detecting patterns — during your best hours, not your leftover ones.

Think of it this way. A doctor does surgery in the morning, not at midnight. A pilot does the pre-flight check before takeoff, not during it. Government accountants should treat complex financial analysis the same way. Two focused hours in the morning are worth more than six distracted ones in the afternoon.

> ***"The most important thing I did every day was protect time to think." — Andy Grove***

An auditor in Ghana started a simple rule: no meetings and no phone until ten o'clock. She used those first two hours to review procurement data. In three months, she caught more irregularities than she had in the previous year.

2. THINK IN PRINCIPLES, NOT JUST RULES

Warren Buffett is the greatest investor alive. He does not predict the future. He does not follow trends. He follows principles. His partner Charlie Munger taught him to think using 'mental models' — ways of understanding the world that work in any situation.

Government accountants are trained to follow rules. That is important. But rules have gaps. Fraudsters know the rules too — and they design their schemes to slip through the cracks. The accountant who only checks whether the paperwork is in order will miss the fraud that is perfectly papered. The one who also asks, 'does this make sense?' will catch what the rules miss.

Munger called this 'first principles thinking.' Instead of asking only 'did they follow the procedure?' ask also 'does the outcome match the spending?' A district received money for road repairs. The paperwork is clean. But the roads are not repaired. Something is wrong. That gap is where the real audit lives.

A treasury officer in Kenya noticed that a county's fuel bill was three times higher in December than any other month. No rule had been broken — but the logic was broken. She investigated and found that fuel was being sold privately. The rules did not catch it. Her thinking did.

3. YOUR CHARACTER IS YOUR MOST IMPORTANT ASSET

Marcus Aurelius led the most powerful empire in the ancient world. Every night, he wrote in a private journal — not about his victories, but about his own failings. He reminded himself, again and again, to do what was right rather than what was easy.

The 2026 API PFM Summit was blunt about this: Africa's public finance crisis is not only a skills crisis. It is an ethics crisis. Corruption does not always begin with a mastermind. It often begins with one small compromise — a quiet agreement, a turned eye, a favour done for a friend. And then another. And then another. Until the whole system is rotten.

The strongest professionals in any audit office are not always the most talented. They are the most trusted. Trust is built slowly, over years, through decisions made when no one is watching. The audit report that tells an uncomfortable truth. The finding that is not softened to protect a superior. The bribe that is refused.

> ***"If it is to be, it is up to me." — The defining spirit of the API PFM Visionary Summit 2026***

An auditor in Liberia was offered money to overlook a finding in a ministry audit. She refused, documented the attempt, and reported it. Her supervisor was unhappy. Some colleagues were uncomfortable. Three years later, she was promoted to lead the national audit team. Her reputation had become unshakeable.

4. USE TECHNOLOGY — BUT NEVER LET IT THINK FOR YOU

Jensen Huang built NVIDIA into the company that powers the AI revolution. Sundar Pichai runs Google. Both men will tell you the same thing: technology is a tool. A very powerful tool. But a tool does not have judgment. Only the human using it does.

The Summit in Johannesburg sent a sharp warning to delegates: fraud is going digital. Ghost workers are hidden in payroll systems. Fake procurement orders are buried in databases. Inflated invoices are split across different line items to stay below approval thresholds. A manual reviewer reading printed spreadsheets will never see it. But a simple data analysis tool can.

Government accountants do not need to become programmers. They need to learn the basics. A simple Excel formula that flags payments made to suppliers who share a bank account number with an employee can detect conflicts of interest in minutes. A pivot table showing spending patterns by month can reveal exactly the kind of irregular December fuel bill that the Kenyan officer caught. The data is almost always already there. The skill is learning to ask it the right questions.

An auditor in Tanzania used a basic spreadsheet cross-reference to compare supplier names against employee IDs. She found seven government employees who had registered companies and won contracts from their own department. The fraud was worth millions of shillings. It had been happening for years. The tool took thirty minutes to build.

5. NEVER STOP LEARNING — CURIOSITY IS A SUPERPOWER

Pestalozzi was a Swiss educator who believed that every person — no matter their background — could learn when knowledge was connected to real life. Einstein said that imagination was more important than knowledge. Together, they point to something that the best professionals already know: learning never stops.

The world of public finance is changing fast. New accounting standards are coming. The IPSASB — the international body that sets public sector accounting standards — is introducing sustainability reporting requirements. Governments will soon need to report not just on money spent, but on climate risk, environmental liabilities, and long-term fiscal resilience. That is a new skill set. It does not arrive automatically. It must be learned.

The government accountant who completed their qualification ten years ago and has not studied since is already behind. Not through laziness — simply through the speed of change. The one who attends conferences, reads, takes online courses, and talks to peers in other countries, is building the future. The API Summit in Johannesburg was full of those people. They came from 31 countries to learn from each other.

A South African government auditor completed a free online data analytics course over three weekends. Within a year, she was running training sessions for her entire team. Six months after that, her office was piloting the country's first AI-assisted audit programme. She had not waited for permission. She had simply kept learning.

6. START SMALL, LEARN FAST, IMPROVE CONSTANTLY

Thomas Edison failed more than nine thousand times before he invented the working light bulb. He did not see those failures as losses. He saw them as experiments. Each one told him something useful.

Government accountants often wait. They wait for the right software. For the approval from above. For the training programme to be funded. For the new system to be installed. And while they wait, the old problems continue. The API Summit gave this waiting a name — it called it 'business as usual.' And it challenged every delegate to break out of it.

The Summit introduced the idea of the 'PFM Intrapreneur' — a finance professional who acts like an entrepreneur inside a public institution. This person does not wait for perfect conditions. They use what is available today, test it in a small way, measure the result, and improve. A free spreadsheet becomes a proof of concept. A proof of concept becomes a business case. A business case becomes a new system.

An accountant in Nigeria could not get budget approval for new reporting software. So she built a tracking dashboard in Google Sheets — free, shared with her team. Expenditure reporting accuracy improved measurably within months. Management saw the results and approved the full system upgrade. The tool did not create the change. Her willingness to start did.

7. PREPARE FOR THE HARD MOMENTS BEFORE THEY ARRIVE

Bill Belichick is the most successful coach in the history of American football. He does not win because his players are the most talented. He wins because they are the most prepared. Every scenario is rehearsed. Every hard moment has been thought through in advance. When pressure arrives on the field, his team already knows what to do.

Shane Parrish, who has spent years studying how great decision-makers think, makes the same point differently: the best decisions are made before the crisis, not during it. When you are under pressure, you do not rise to the occasion. You fall to the level of your preparation.

Government auditors face hard moments regularly. A senior official calls to ask why a particular finding was included in the report. A minister's office applies pressure to soften a conclusion. A deadline is missed and everyone wants to know why. A fraud is discovered and suddenly the whole team is under scrutiny. The professionals who handle these situations with calm and clarity are not lucky. They have prepared. They know their standards cold. They have thought through their responses. They have mentors they can call.

Before a high-stakes audit of a politically sensitive ministry, an audit team leader in Lesotho ran a practice session with her team. They role-played how to present difficult findings. They rehearsed answers to aggressive questions. When the real meeting came, the team was steady. They presented their findings clearly, held their ground under pushback, and left with the report intact. Preparation was the difference.

8. REFORM IS A TEAM SPORT — WORK ACROSS INSTITUTIONS

Lee White, the CEO of the International Federation of Accountants, stood before the closing ceremony of the Johannesburg Summit and said something important: Africa has the talent, the energy, and the networks to lead the next generation of global reform. But potential only becomes progress when people work together.

The summit made this point repeatedly. Treasuries, audit offices, parliaments, professional bodies, and development partners cannot each fix the system alone. Reform that happens in silos always fails. A strong audit report that no one in the treasury acts on changes nothing. A digital payment system that the audit office cannot access protects no one. The whole system must be connected.

This sounds like a big structural change. Sometimes it is. But it also begins with small habits. An auditor who shares a data trend with a colleague in the treasury. A finance officer who invites an auditor to a budget review meeting. A professional body that runs a joint training programme with a ministry. These connections, built over time, create the kind of institutional muscle that resists corruption and sustains reform.

Zimbabwe's Auditor General and the National Treasury created a joint working relationship that shares real-time data on budget execution and audit findings. Problems that used to be discovered years later in annual reports are now flagged and resolved within weeks. The structure was simple. The habit was deliberate. The impact is significant.

A FINAL WORD

These eight ideas are not secrets. They are not complicated. They do not require a new law, a new government, a new president or a new budget. They require a decision — made by each individual, each day — to do the work with more care, more honesty, and more ambition.

The delegates who gathered in Johannesburg in March 2026 were not there because everything is fine. They were there because they know that Africa's public money can be managed better — and that they are the ones who must manage it better. The tools exist. The knowledge exists. The talent exists. What remains is the doing.

> ***"If it is to be, it is up to me." — The spirit of the API PFM Visionary Summit 2026***

The government accountant who reads this article and applies one idea is already ahead. The one who applies all eight will be a different kind of professional within a year. And the institution that builds a team of people like that — curious, prepared, ethical, collaborative, and always learning — will be a different kind of institution within a decade.

That is how Africa's public finance story changes. Not all at once. One decision at a time.

Register *for the Africa PFM, IPSAS and Data Analytics Technical Conference, 6-10 July 2026, Nairobi Kenya*