



ACCOUNTANCY LEARNING & DEVELOPMENT ADVISORY GROUP TERMS OF REFERENCE AND OPERATING PROCEDURES

In 2021, the Secretariat developed a new approach to advancing accountancy learning and development in Africa. This new approach includes the following mechanisms through which to implement PAFA's strategy as it relates to accountancy learning & development:

- **Accountancy Learning & Development Advisory Group (replacing the PAFA Education Advisory Committee)**
- Forum to Advance Accountancy Learning & Development in Africa
- Forum for Development Partners and Donor Organisations Interested in Accountancy in Africa

As the CEO is accountable to the Board for the implementation of the strategy, the functionality of these mechanisms is overseen by the CEO.

Purpose

1. The purpose of the Accountancy Learning & Development Advisory Group (AL&D_AG) is to support the Secretariat to implement PAFA's strategy as it relates to accountancy learning and development.

Responsibilities

2. The AL&D_AG is responsible for supporting the Secretariat by:
 - 2.1. Drawing on input from the Forum to Advance Accountancy Learning & Development in Africa and Forum for Development Partners and Donor Organisations Interested in Accountancy in Africa to:
 - a) Advise on the development of PAFA's strategy as it relates to accountancy learning and development.
 - b) Advise on and support the Secretariat's accountancy learning & development activities to implement the strategy.
 - 2.2. Contributing to the development of future-fit accountancy professionals in Africa by:
 - a) Creating awareness of the need to develop future-fit accountancy professionals.
 - b) Supporting the Secretariat's activities to help PAOs and other key stakeholders to develop future-fit accountants.

- 2.3. Contributing to activities aimed at influencing the development, adoption, and implementation of the International Education Standards (IES).
- 2.4. Contributing to activities aimed at strengthening Africa's voices in relevant regional and international structures by:
 - a) Identifying ideal candidates to represent Africa in these structures.
 - b) Informing participation in these structures.
- 2.5. Advising on thought leadership and research opportunities.

Composition and Membership

3. The AL&D_AG is comprised of not less than 5 members. Members have relevant expertise and experience and are well suited to fulfil the responsibilities set out above. Members are diverse and geographically balanced.
4. The Secretariat issues a call for nominations for membership on 1 July every year¹. Such membership commences on 1 January in the following year.
5. Until such time as PAFA has established a Nominating Committee, the Nominating Panel established under the Technical Excellence Activity considers the nominations and identify a chairperson and members for recommendation to the Board.

Term of Office

6. The members serve for three years, renewable once². The chairperson serves for three years, renewable once (irrespective of his/her service as member).
7. The Nominating Panel reviews the participation and contribution of individual members (with reference to their annual performance evaluations—see paragraph 9) along with the overall membership size and composition as a basis for membership renewal. Vacancies arise when a member's term comes to an end, the member resigns or—based on the Nomination Panel's assessment—is no longer able to commit, participate, or contribute at the expected level. Members who wish to resign does so in writing to the CEO.
8. Members promptly advise the CEO if their role and affiliation change.

Performance Evaluation

9. The AL&D_AG evaluates its performance annually in the spirit of continuous improvement. In addition, the chairperson evaluates the performance of the members, and the members evaluate the performance of the chairperson on an annual basis.

Periodic Review of the Terms of Reference

10. These terms of reference will be reviewed in 2024 and thereafter every three years.

Transitional Arrangements

11. To establish the AL&D_AG, the Secretariat will issue a call for nominations for 2022 membership on 15 January 2022. The members will be selected and the AL&D_AG established by 1 April 2022.
12. The first term of the members selected in 2022 will end on 31 December 2024. Their second term will be three years and staggered to ensure a one-third rotation every year. That is, one-third of the members will rotate off

¹ See Transitional Arrangements.

² See Transitional Arrangements.

in 2025, 2026 and 2027. The Secretariat will issue a call for nominations for 2026 membership on 1 July 2025.

13. Any vacancies arising between 1 April 2022 and 1 July 2025 will be filled by the Secretariat reaching out to the PAFA Member Organisations. Nominations so received will be reviewed by the Nomination Panel and a recommendation made to the Board for approval. After 1 July 2025, such vacancies will be filled through the normal nominations process.

APPENDIX—OPERATING PROCEDURES

Meeting Procedures

1. The number and format of (in-person or virtual) meetings are commensurate with the AL&D_AG fulfilling its responsibilities. At a minimum, the AL&D_AG meets once per year. Each meeting requires the presence of at least two-thirds of the members, either in person or virtual.
2. The AL&D_AG chairperson convenes the meeting. In his/her absence, the members present elect another member to convene the meeting.
3. All members are expected to prepare for and participate in the deliberations at the meeting. Decisions will be made by consensus.
4. The Secretariat develops and distributes the agenda and material for each meeting at least two weeks in advance of the meeting. The Secretariat prepares brief notes indicating the names of those present and summarising key points or decisions made at the meeting.
5. The AL&D_AG also engages between meetings as necessary to fulfil its responsibilities.

External communication

6. As ambassadors of PAFA, the members use their networks and communication channels to promote the accountancy learning & development activities of PAFA.
7. The members provide the Secretariat with a short biography and photo to post on the website to communicate the credibility and accountability of the AL&D_AG to stakeholders.

Accountability

8. The CEO reports progress regarding implementation of PAFA's strategy to the Board on a quarterly basis.

Appendix B

FORUM TO ADVANCE ACCOUNTANCY LEARNING & DEVELOPMENT IN AFRICA

TERMS OF REFERENCE AND OPERATING PROCEDURES

In 2021, the Secretariat developed a new approach to advancing accountancy learning and development in Africa. This new approach includes the following mechanisms through which to implement PAFA's strategy as it relates to accountancy learning & development:

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- **Forum to Advance Accountancy Learning & Development in Africa**
- Forum for Development Partners and Donor Organisations Interested in Accountancy in Africa

As the CEO is accountable to the Board for the implementation of the strategy, the functionality of these mechanisms is overseen by the CEO.

Purpose

1. The Forum to Advance Accountancy Learning & Development in Africa provides a platform for engagement and the exchange of knowledge and experience among a wide range of stakeholders interested in accountancy learning and development.

Commitment

2. Forum members are committed to:
 - 2.1. engaging with PAFA to advance accountancy learning and development in Africa;
 - 2.2. exchanging knowledge and experience; and
 - 2.3. informing and promoting PAFA's accountancy learning and development activities.

Membership

3. Forum membership is open to all national, regional, and international stakeholders interested in accountancy learning and development, including but not limited to:
 - 3.1. Professional Accountancy Organisations
 - 3.2. Regulators
 - 3.3. Standard setters
 - 3.4. Qualifications Authorities
 - 3.5. Ministries of Education
 - 3.6. Educational Institutions
 - 3.7. Tuition Providers
 - 3.8. Academic Associations
 - 3.9. Firms and Other Employers
 - 3.10. Public Service Commissions
4. The Secretariat issues an annual call for interested stakeholders to join the Forum.³ The PAFA Member Organisations are essential to helping the Secretariat identify in-country interested stakeholders.
5. The Secretariat maintains a database of Forum members and their representatives. Forum members

³ The first call will be issued on 15 January 2022.

communicate any changes in representatives to the PAFA CEO without delay.

6. The chairperson of the Accountancy Learning & Development Advisory Group is the chairperson of the Forum.

Term of Office

7. The term of office unlimited.

Performance Evaluation

8. The Forum evaluates its performance annually in the spirit of continuous improvement.

Periodic Review of the Terms of Reference

9. These terms of reference will be reviewed in 2024 and thereafter every three years.

APPENDIX—OPERATING PROCEDURES

Meeting Procedures

1. The Forum meets in person or virtually once per year.
2. The Forum chairperson convenes the meeting. In his/her absence, the members present elect another member to convene the meeting.
3. All members are expected to prepare for and participate in the deliberations at the meeting.
4. The Secretariat develops and distributes the agenda and material for each meeting at least two weeks in advance of the meeting.

Accountability

5. The CEO reports progress regarding implementation of PAFA's strategy to the Board on a quarterly basis.

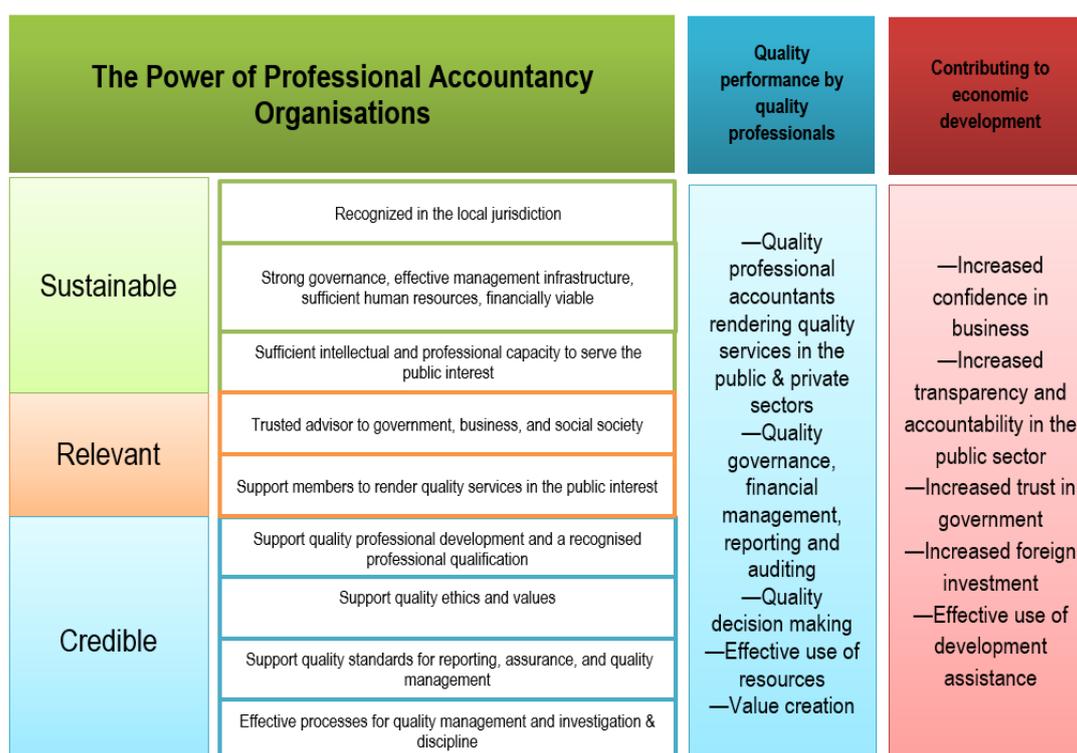
Appendix C

FORUM FOR DEVELOPMENT PARTNERS AND DONOR ORGANISATIONS INTERESTED IN ACCOUNTANCY IN AFRICA

TERMS OF REFERENCE AND OPERATING PROCEDURES

A robust and well-functioning accountancy profession, composed of competent and capable professionals supported by a strong professional accountancy organisation (PAO), contributes significantly to the sustainability of small, medium, and large businesses; sound capital markets; effective public services; and—ultimately—economic growth.

There are still countries in Africa with no PAOs and, for many countries with PAOs, the accountancy profession requires substantial strengthening. Building effective PAOs is a key strategic objective of PAFA. Drawing on the Theory of Change, the picture below illustrates the *outputs*, *outcomes*, and *impact* of building effective PAOs.



Many development partners and donor organisations recognise the role of PAOs in economic development and have engaged / are engaging with the International Federation of Accountants (e.g., former DFID UK, Gavi, The Global Fund and—more generally—MOSAIC) and regional organisations on accountancy capacity building initiatives. PAFA has benefited from monetary support from the African Development Bank, DFID UK, GIZ and The World Bank and holds a Memorandum of Understanding with the African Union.

Purpose

1. The Forum for Development Partners and Donor Organisations Interested in Accountancy in Africa provides a platform for engagement with and among a wide range of development partners and donor organisations interested in building accountancy capacity to advance economies in Africa.

Commitment

2. Forum members are committed to:
 - 2.1. engaging with PAFA on accountancy capacity building;

2.2. informing and supporting PAFA's accountancy capacity building activities.

Membership

3. Forum membership is open to all development partners and donor organisations interested in building accountancy capacity to advance economies in Africa
4. The Secretariat issues an annual invitation to newly identified development partners and donor organisations to join the Forum.⁴
5. The Secretariat maintains a database of Forum members and their representatives. Forum members communicate any changes in representatives to the PAFA CEO without delay.
6. The Forum selects a chairperson from among its members.

Term of Office

7. The member term of office unlimited. The chairperson term of office is three years.

Performance Evaluation

8. The Forum evaluates its performance annually in the spirit of continuous improvement.

Periodic Review of the Terms of Reference

9. These terms of reference will be reviewed in 2024 and thereafter every three years.

APPENDIX—OPERATING PROCEDURES

Meeting Procedures

6. The Forum meets in person or virtually once per year.
7. The Forum chairperson convenes the meeting. In his/her absence, the members present elect another member to convene the meeting.
8. All members are expected to prepare for and participate in the deliberations at the meeting.
9. The Secretariat develops and distributes the agenda and material for each meeting at least two weeks in advance of the meeting.

Accountability

10. The CEO reports progress regarding implementation of PAFA's strategy to the Board on a quarterly basis

⁴ The first invitation will be issued on 15 January 2022.