

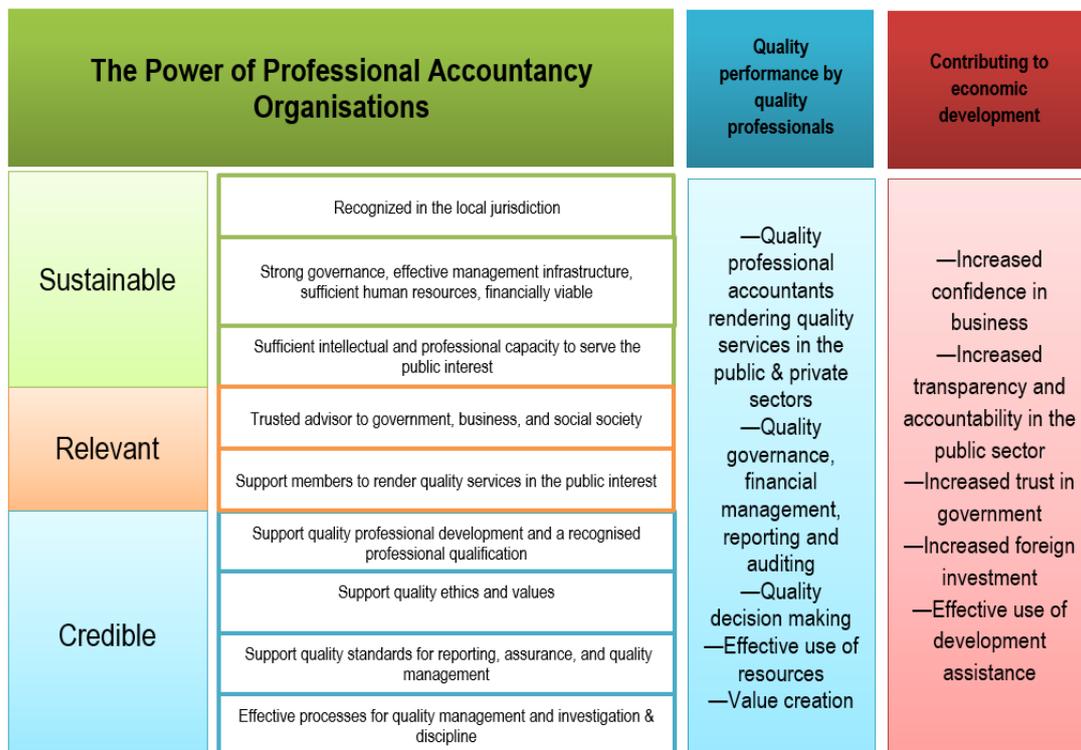


## FORUM FOR DEVELOPMENT PARTNERS AND DONOR ORGANISATIONS INTERESTED IN ACCOUNTANCY IN AFRICA

### 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.

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## **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.<sup>1</sup>
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**

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

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<sup>1</sup> The first invitation will be issued on 15 January 2022.