



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:

- 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 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.¹ 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 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.

¹ The first call will be issued on 15 January 2022.