



Appendix D

FORUM TO ADVANCE TECHNICAL EXCELLENCE IN AFRICA

TERMS OF REFERENCE AND OPERATING PROCEDURES

Purpose

1. The Forum to Advance Technical Excellence in Africa provides a platform for engagement and the exchange of knowledge and experience among a wide range of stakeholders interested in the development, adoption, and implementation of international standards and best practices in Africa.

Commitment

2. Forum members are committed to:
 - 2.1. Engage with PAFA to advance the development, adoption, and implementation of the pronouncements of the following international standard-setting boards:
 - a) International Accounting Standards Board;
 - b) International Sustainability Standards Board;
 - c) International Ethics Standards Board for Accountants;
 - d) International Audit and Assurance Standards Board; and
 - e) International Public Sector Accounting Standards Board.
 - 2.2. Exchange knowledge and experience and facilitate capacity building in the adoption and implementation of the above pronouncements.
 - 2.3. Strengthen the participation and influence of the accountancy profession in Africa in international standard setting.

Membership

3. The Forum has the following membership categories:
 - 3.1. PAFA Members and Associates
 - 3.2. Official standard-setting bodies from any Africa jurisdiction



4. The Secretariat issues an annual call for PAFA Members and Associates and standard-setting bodies to join the Forum.¹⁸
5. Each PAFA Member and Associate and standard-setting body appoints one representative and one alternate.
6. The Secretariat maintains a database of Forum members and their representatives and alternates. Forum members communicate any changes in representatives or alternates to the Technical Director without delay.
7. Until such time as PAFA has established a Nominating Committee, the chairperson and deputy chairperson of the Forum are selected by the Board based on a recommendation from the CEO and Technical Director.¹⁹

Term of Office

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

Performance Evaluation

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

Periodic Review of the Terms of Reference

10. 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 deputy chairperson convenes the meeting. If both the chairperson and deputy chairperson are absent, 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.



¹⁸ The first call will be issued on 15 January 2022.

¹⁹ The first chairperson and deputy chairperson of the Forum will be the current chairperson and deputy chairperson of the Technical Standard Setters Forum.