

BACKGROUND NOTE ON ACTION PLANS

Action Plans are developed by IFAC members and associates to address policy matters identified through their responses to the IFAC Compliance Self-Assessment Questionnaires. They form part of a continuous process within the IFAC Member Body Compliance Program to support the ongoing development and improvement of the accountancy profession around the world.

Action Plans are prepared by members and associates for their own use based on the national frameworks, priorities, processes and challenges specific to each jurisdiction. As such, they will vary in their objectives, content and level of detail, consistent with their differing national environments and stages of development, and will be subject to periodic review and update.

Refer to the Part 1 Assessment of the Regulatory and Standard-Setting Framework Questionnaire and Part 2 SMO Self- Assessment Questionnaire for background information on each member and associate their environment and existing processes. These responses may be viewed at: http://www.ifac.org/ComplianceAssessment/published_surveys.php

Use of Information

Please refer to the Disclaimer published on the Compliance Program website.

ACTION PLAN

IFAC Member/Associate:	Ordre des Experts Comptables et Comptables Agréés de Côte d'Ivoire (OECCA CI)
Approved by:	OECCA CI Council
Original Publish Date:	December 2008
Last Updated:	December 2010
Next Update:	December 2011

GLOSSARY :

CPPC	Conseil Permanent de la Profession Comptable
CCOA	West African Accounting Council
CNC	Conseil National de la Comptabilité
CSOEC	Conseil Supérieur de l'Ordre des Experts-Comptables
IAASB	International Auditing and Assurance Standard Board
FIDEF	Fédération Internationale des Experts-comptables Francophones
IFRS	International Financial Reporting Standards
IPSAS	International Public Sector Accounting Standards
ISQC	International Standard on Quality Control
OHADA	Organization for the Harmonization of Business Legislation in Africa
QA	Quality Assurance
SMO	Statement of Membership Obligations
SYSCOA	Système Comptable Ouest Africain
UEMOA	Union Economique et Monétaire Ouest Africain

General

#	Start Date	Actions	Completion Date	Responsibility	Resource
1.	December 2007	Present and comment IFAC Statements of Membership Obligations (SMOs) to all members of OECCA-CI with the assistance of the Fédération Internationale des Experts-comptables Francophones (FIDEF) and the Délégation Internationale pour l'Audit et la Comptabilité (DIPAC).	Completed on January 7 to 11, 2008	President of OECCA-CI Board	FIDEF Consultant
2.	December 2007	Policy Recommendations are confirmed with the IFAC Compliance staff.	Completed on December 2007	President of OECCA-CI Board	7 Presidents of SMOs Committees
3.	December 2007	Present and comment IFAC SMOs to all members of OECCA-CI with the assistance of FIDEF and DIPAC.	Completed on January 7 to 11, 2008	President of OECCA-CI Board	FIDEF' Consultant
4.	January 2008	Set up Committees on SMOs (SMOs Committees).	Completed on January 15, 2008	President of OECCA-CI Board	7 SMOs Committees
5.	January 2008	Set up a committee to coordinate all SMOs Committees.	Completed on February 1, 2008	Coordinator of SMOs Committees	7 Presidents of SMOs Committees
6.	January 2008	Meeting of the SMOs Committees in order to plan and coordinate their activities. Present and comment to the SMOs Committees IFAC's letter on how to develop the Compliance Program Action Plan.	Completed on February 21, 2008	Coordinator of SMOs Committees	7 Presidents of SMOs Committees

Action Plan Developed by
Ordre des Experts Comptables et Comptables Agréés de Côte d'Ivoire

#	Start Date	Actions	Completion Date	Responsibility	Resource
7.	November 2008	Submit Action Plan to IFAC Compliance staff for agreement and publication.	Completed on November 2008, 25	President of OECCA-CI Board ¹	7 Presidents of SMOs Committees

¹ A new OECCA-CI's Board was elected on December 20, 2008.

Action Plan Subject: SMO 1 – Quality Assurance
Action Plan Objective: Establish a Quality Assurance System

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Background</i>					
There is no Quality Assurance (QA) review system in place in Côte d'Ivoire and the law has not given responsibility to any institution to establish such a system.					
<i>Adopting Quality Control Standards and Establishing the Quality Assurance System</i>					
8.	March 1, 2008	Analyze the documentations received during the seminar held in Abidjan in January 2008 with FIDEF about the implementation of Quality Assurance (QA) in Côte d'Ivoire.	Completed on June 30, 2008	President of SMO 1 Committee	6 volunteers Members of OECCA-CI
9.	September 1, 2008	Analyze and implement a strategy to establish a QA review system in accordance with SMO 1 and the International Standard on Quality Control (ISQC) 1, and to incorporate the QA requirements into Ivorian Law.	Completed on October 31, 2008	President of SMO 1 Committee	6 volunteers Members of OECCA-CI
10.	November 1, 2008	After adoption of the strategy by the Board of OECCA-CI, negotiate and sign an agreement with FIDEF or another organization to set up a QA review system including system structure, criteria for quality assurance reviewers, tools, etc.	December 15, 2010	President of OECCA-CI Board	President of OECCA-CI Board and FIDEF
11.	April 2009	Submit to the Ministry of Finance an amendment to the law to include QA requirements.	June 30, 2011	President of OECCA-CI Board	President of OECCA-CI / Ministry of Finance

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Support Implementation of the Quality Assurance System Requirements and the Quality Control Standards</i>					
12.	May 2009	Provide educational sessions to sensitize members to the QA system and train them on the quality control standards.	June 30, 2011	President of OECCA-CI Board	Members of SMO 1 Committee
13.	September 2009	Provide tools and guidance to members to support the implementation of ISQC 1 with the assistance of FIDEF or another organization.	July 31, 2011	President of OECCA-CI Board	Members of SMO 1 Committee and FIDEF' Consultants
14.	January 1, 2010	Implementation of the new QA system.	Ongoing	President of OECCA-CI Board	Members of SMO 1 Committee
<i>Maintaining Ongoing Processes</i>					
15.	Ongoing	Continue to support ongoing implementation of QA System and ISQC1. This includes review of the implementation of the Action Plan to date and updating the Action Plan for the future activities.	Ongoing	President of SMO 1 Committee	7 Presidents of SMOs Committees
<i>Review of OECCA-CI's Compliance Information</i>					
16.	Ongoing	Perform periodic review of OECCA CI's response to SMO 1 Section of the IFAC Compliance Self-Assessment questionnaire and update the response as necessary. Once updated inform IFAC Compliance staff about the updates in order for the Compliance staff to republish updated information.	Ongoing	President of SMO 1 Committee	7 Presidents of SMOs Committees

Action Plan Subject: SMO 2 – International Education Standards and other IAESB guidance
Action Plan Objective: Introduce a Final Assessment on Local Specificities and Ensure Ongoing Convergence with International Education Standards

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Background</i>					
<p>The Ministry of Finance has responsibility for setting the qualification requirements in Côte d’Ivoire. Candidates to OECCA-CI membership are generally required to pass the qualification requirements of the Conseil Supérieur de l’Ordre des Experts-Comptables (French Institute) or the Union Economique et Monétaire Ouest Africaine² (UEMOA), which meet SMO 2 requirements. However, there are no requirements for candidates who have obtained their qualifications with the CSOEC or UEMOA to demonstrate they have knowledge of the business and legal environment of Côte d’Ivoire.</p>					
<i>Developing a Final Assessment on Local Specificities</i>					
17.	November 2008	Inform the government about OECCA-CI obligations as an IFAC member and the need for candidates to OECCA-CI membership to have an appropriate knowledge of the business and legal environment of Côte d’Ivoire.	June 30, 2010	President of OECCA-CI Board	OECCA-CI Board Members
18.	January 2009	Analyse the possibility to include appropriate knowledge of business and legal environment in Cote d’Ivoire as one of the requirements to become an OECCA-CI member.	October 31, 2010	President of OECCA-CI Board	SMOs Committees members OECCACI Board Members Ministry of Finance
19.	March 2009	Set up a Committee to identify matters which are necessary to demonstrate specific knowledge of the business and legal environment of Côte d’Ivoire.	November 30, 2011	President of OECCA-CI Board	Members of SMO 2 Committee

² UEMOA Board also decided to conduct a regional policy for strengthening the accounting profession. To implement this policy, the Board has adopted new regulations for the Conseil Comptable Ouest Africain (CCOA) and Conseil Permanent de la Profession Comptable (CPPC) on May 07, 2009 in Togo. CCOA and CPPC are the two regional bodies of accounting standards-setters and professional regulation.

#	Start Date	Actions	Completion Date	Responsibility	Resource
20.	July 1, 2009	Develop specific training programs and require the candidates to spend a minimum number of training hours on the business and legal environment of Côte d’Ivoire, as they need to enhance their local competences and capabilities.	March 31, 2012	President of SMO 2 Committee	Members of SMO 2 Committee
21.	January 1, 2010	Set up a training period for all candidates who obtained their qualifying examinations out of the UEMOA area.	May 31, 2013	President of OECCA-CI Board	OECCA-CI Board Members and Government
<i>Maintaining Ongoing Processes</i>					
22.	Ongoing	Process periodic reviews of OECCA-CI education requirements to ensure they continue to incorporate all International Education Standards (IES) requirements. This includes review of the existing requirements and preparation of the Action Plan for future activities where necessary.	Ongoing	President of SMO 2 Committee	7 Presidents of SMOs Committees
<i>Review of OECCA-CI’s Compliance Information</i>					
23.	Ongoing	Process periodic review of OECCA CI’s response to SMO 2 Section of the IFAC Compliance Self-Assessment questionnaire and update the response as necessary. Once updated inform IFAC Compliance staff about the updates in order for the Compliance staff to republish updated information.	Ongoing	President of SMO 2 Committee	7 Presidents of SMOs Committees

Action Plan Subject: SMO 3 – International Standards, Related Practice Statements and other Papers issued by the IAASB
Action Plan Objective: Establish an Ongoing Convergence Process with IAASB Pronouncements

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Background</i>					
There is no official auditing standard-setter in Côte d’Ivoire and no official auditing standards to be used in the audits of financial statements. ONECCA-CI is planning to adopt a French translation of the International Auditing and Assurance Standards Board’s (IAASB) pronouncements with the approval of the Conseil National de la Comptabilité (CNC).					
<i>Establishing an Ongoing Convergence Process with IAASB Pronouncements</i>					
24.	July 2008	With the assistance of FIDEF or another organization, enhance understanding of the IAASB Pronouncements.	September 30, 2010	President of SMO 3 Committee	Members of SMO 3 Committee
25.	September 15, 2008	Analyse a strategy to adopt, promote and implement a French translation of clarified ISAs and other IAASB pronouncements done in accordance with the IFAC translation Policy and all future modifications.	Completed on December 31, 2008	President of SMO 3 Committee	Members of SMO 3 Committee
26.	September 1, 2009	After the adoption of a strategy by the Board of OECCA-CI, negotiate and sign an agreement with FIDEF or another organization to implement the French version of ISAs and other IAASB pronouncements and all future modifications in Côte d’Ivoire.	October 31, 2010	President of OECCA-CI Board	OECCA CI Board
27.	October 1, 2009	Forward the proposition of OECCA-CI’s Board to the Conseil National de la Comptabilité (CNC) for official approval.	March 31, 2011	President of OECCA-CI Board	Members of SMO 3 Committee and CNC Members
28.	December 1, 2009	Submit to the Ministry of Finance an amendment to the law to set the French translation of IAASB	December 31, 2011	President of CNC	OECCA-CI and CNC Members

#	Start Date	Actions	Completion Date	Responsibility	Resource
		pronouncements as National Auditing Standards.			
29.	October 2009	Publication and application of the official version of the National Auditing Standards.	October 31, 2012	CNC President	CNC Members
<i>Supporting Implementation of IAASB Pronouncements</i>					
30.	October 1, 2009	Train all OECCA-CI's members on international auditing standards as adopted In general, OECCA-CI and his trainers will use IFAC's tools and guidance available to assist with the implementation of the IAASB standards.	January 31, 2013	President of OECCA-CI Board	Members of SMO 3 Committee and an external consultant
<i>Maintaining Ongoing Processes</i>					
31.	Ongoing	Continue to support ongoing convergence with IAASB Pronouncements. This includes review of the implementation of the Action Plan to date and updating the Action Plan for future activities, as necessary. Future activities that should be planned include ongoing monitoring of new and revised IAASB pronouncements and exposure drafts; providing comments about the IAASB exposure drafts; informing OECCA-CI members on a regular basis about new and revised IAASB pronouncements; processing ongoing translation of new and revised standards; and updating on a regular basis training curriculums.	Ongoing	President of SMO 3 Committee	7 Presidents of SMOs Committees

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Review of OECCA-CI's Compliance Information</i>					
32.	Ongoing	Process periodic review of OECCA CI's response to SMO 3 Section of the IFAC Compliance Self-Assessment questionnaire and update the response as necessary. Once updated inform IFAC Compliance staff about the updates in order for the Compliance staff to republish updated information.	Ongoing	President of SMO 3 Committee	7 Presidents of SMOs Committees

Action Plan Subject: SMO 4 – Code of Ethics for Professional Accountants Issued by IESBA
Action Plan Objective: Adopt and Implement the Revised IESBA Code of Ethics

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Background</i>					
OECCA-CI has responsibility for drafting the ethical standards with regard to its members whereas the CNC is responsible for approving them. The professional body has adopted a French translation of the Code of Ethics of the International Ethics Standards Board for Accountants (IESBA) issued in June 2004, which was provided by FIDEF.					
<i>Adoption of the Revised IFAC Code of Ethics</i>					
33.	January 2008	Send the French translation of the IESBA Code of Ethics to all members.	Completed on February 29, 2008	President of SMO 4 Committee	12 volunteers Members of OECCA-CI
34.	August 1, 2008	Define a strategy to adopt, promote and implement a French version of the revised IESBA Code and Ethics as well as all future versions.	Completed on November 15, 2008	President of OECCA-CI Board	Consultant
35.	November 16, 2008	After the adoption of a strategy by the Board of OECCA-CI, negotiate and sign an agreement with FIDEF and/or other organizations to implement the French version of the revised IESBA Code and Ethics and all future versions in Côte d’Ivoire.	December 15, 2010	President of SMO 4 Committee	12 volunteers Members of OECCA-CI
36.	January 16, 2009	Forward the proposition of OECCA-CI’s Board to the Conseil National de Comptabilité (CNC) for official approval.	June 30, 2011	President of OECCA-CI Board	OECCA-CI and CNC Members
37.	December	Submit to the Ministry of Finance an amendment to the law to include the revised IESBA Code and Ethics and all future modifications in Côte d’Ivoire.	July 31, 2011	President of CNC	Ministry of Finance

#	Start Date	Actions	Completion Date	Responsibility	Resource
38.	April 16, 2009	The Government refers to the parliament to draft and vote the Law.	December 31, 2011	Ministry of Finance	National Assembly
<i>Support of Implementation of the Revised IFAC Code of Ethics</i>					
39.	April 1, 2010	Organize seminars to raise OECCA-CI members' awareness of the revised IESBA Code of Ethics.	October 31, 2011	President of OECCA-CI Board	Consultant trainers members of OECCA-CI
40.	May 1, 2010	Print the law and the code and send them to all OECCA-CI members.	October 31, 2011	President of OECCA-CI Board	Professional printer
41.	January 2, 2011	Promote the code and train OECCA-CI members on the new requirements.	Ongoing	President of OECCA-CI Board	Consultant trainer and members of OECCA-CI
<i>Maintaining Ongoing Processes</i>					
42.	Ongoing	Continue to support ongoing convergence with the IESBA Code of Ethics. This includes review of the implementation of the Action Plan to date and updating the Action Plan for the future activities. Future activities that should be planned include ongoing monitoring of amendments of the IESBA Code of Ethics; adopting subsequent versions of the IESBA Code of Ethics; informing OECCA CI members about the new versions of the Code of Ethics; and processing regular updates of training curriculums.	Ongoing	President of SMO 4 Committee	7 President of SMOs Committees
<i>Review of OECCA-CI's Compliance Information</i>					
43.	Ongoing	Perform periodic review of OECCA CI's	Ongoing	President of	7 President of SMOs

#	Start Date	Actions	Completion Date	Responsibility	Resource
		response to SMO 4 Section of the IFAC Compliance Self-Assessment questionnaire and update the response as necessary. Once updated inform IFAC Compliance staff about the updates in order for the Compliance staff to republish updated information.		SMO 4 Committee	Committees

Action Plan Subject: SMO 5 – International Public Sector Accounting Standards
Action Plan Objective: Promote the Use of IPSASs

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Background</i>					
The Treasury has official responsibility for adopting public sector accounting standards and has adopted the Ivory Coast private sector accounting standards for public entities.					
<i>Promoting the Use of IPSASs</i>					
47.	March 2008	Send the French version of the International Public Sector Accounting Standards (IPSAS, 2005 version) to the members of SMO 5 Committee.	Completed on March 13, 2008	President of SMO 5 Committee	8 volunteer members of SMO 5 Committee
48.	March 2008	Establish an internal working group including public accountants to study the adoption and implementation of IPSAS.	Completed on March 31, 2008	President of SMO 5 Committee	8 volunteer members of SMO 5 Committee
49.	April 2008	Analysis of IPSAS by the working group; study of the charter in use in Côte d'Ivoire and comparison of the charter with IPSAS standards.	October 31, 2010	President of SMO 5 Committee	8 volunteer members of SMO 5 Committee
50.	May 2, 2008	Establish a Joint Committee between OECCA-CI and the Treasury. The Joint Committee is in charge of proposing a plan on the adoption and implementation of IPSAS for public entities of Côte d'Ivoire to the CNC.	October 31, 2010	President of SMO 5 Committee	8 volunteer members of SMO 5 Committee / representatives of the Treasury
51.	July 1, 2008	Meeting of the CNC to approve the Joint Committee's plan.	Completed on November 30, 2008	President of Joint Committee	8 volunteer members/ Members of CNC

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Raising OECCA-CI Members' Awareness of IPSAS</i>					
52.	November 1, 2008	Organize educational sessions to raise OECCA-CI members' awareness of IPSAS.	April 31, 2011	President of OECCA-CI Board	8 volunteer members of SMO 5 Committee
53.	January 1, 2009	Organize educational sessions to sensitize the users to IPSAS standards.	May 31, 2011	President of OECCA-CI Board	Members of OECCA-CI, public accountants and staff of the Treasury (Ministry of Finance)
<i>Maintaining Ongoing Processes</i>					
54.	Ongoing	Continue to support ongoing convergence with IPSASs. This includes review of the implementation of the Action Plan to date and updating the Action Plan for the future activities.	Ongoing	President of SMO 5 Committee	7 Presidents of SMOs Committees
<i>Review of OECCA-CI's Compliance Information</i>					
55.	Ongoing	Process periodic review of OECCA-CI's response to SMO 5 Section of the IFAC Compliance Self-Assessment questionnaire and update the response as necessary. Once updated inform IFAC Compliance staff about the updates in order for the Compliance staff to republish updated information.	Ongoing	President of SMO 5 Committee	7 Presidents of SMOs Committees

Action Plan Subject: SMO 6 – Investigation and Discipline
Action Plan Objective: Promote SMO 6 Requirements

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Background</i>					
The “Commission Nationale de Discipline” and the “Cour Suprême”, which are independent from the professional body, have responsibility for investigating and disciplining (I&D) OECCA-CI members in case of breach of the professional rules.					
<i>Promoting the Strengthening of Investigation and Discipline</i>					
57.	March 1, 2008	Compare Ivorian disciplinary and investigation requirements (from Disciplinary council of OECCA-CI to the Supreme Court) with the SMO 6 requirements.	September 30, 2010	President of SMO 6 Committee	12 volunteers Members of OECCA-CI
58.	July 1, 2008	Summarize the results of the comparison.	October 31, 2010	President of SMO 6 Committee	12 volunteers Members of OECCA-CI
59.	September 1, 2008	Prepare a strategy to promote SMO 6 requirements to the Disciplinary Council and the Supreme Court, and the public.	January 31, 2011	President of SMO 6 Committee	12 volunteers Members of OECCA-CI
60.	January 15, 2009	Submit to the Disciplinary Council and Court Supreme: <ul style="list-style-type: none"> • General information about SMO 6 requirements; • A plan to harmonize Ivory Coast disciplinary system with SMO 6 requirements. 	April 30, 2011	President of OECCA CI Board	SMO 6 Committee
61.	June 1, 2009	Disseminate information kits on Ivory Coast disciplinary system.	October 30, 2011	President of SMO 6 Committee	12 volunteers Members of OECCA-CI

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Maintaining Ongoing Processes</i>					
62.	Ongoing	Continue to support ongoing promotion of SMO 6 requirements. This includes review of the implementation of the Action Plan to date and updating the Action Plan for future activities, as necessary.	Ongoing	President of SMO 6 Committee	7 Presidents of SMOs Committees
<i>Review of OECCA CI's Compliance Information</i>					
63.	Ongoing	Process periodic review of OECCA-CI's response to SMO 6 Section of the IFAC Compliance Self-Assessment questionnaire and update the response as necessary. Once updated inform IFAC Compliance staff about the updates in order for the Compliance staff to republish updated information.	Ongoing	President of SMO 6 Committee	7 Presidents of SMOs Committees

Action Plan Subject: SMO 7 – International Financial Reporting Standards
Action Plan Objective: Promote the Adoption of IFRS

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Background</i>					
<p>The CNC is the official accounting standard-setter in Ivory Coast and has responsibility for adopting the accounting standards that are defined by the “Conseil Comptable Ouest Africain” (CCOA), which is accountable to the UEMOA. The UEMOA is an economic regional organization for West Africa³, which gathers 8 countries in the region and requires all CNC in these various countries to adopt the standards defined by the CCOA, called “Système Comptable Ouest Africain” (SYSCOA). However, the CCOA just recently undertook its responsibilities. Due to these circumstances, the CNC of Côte d’Ivoire adopted the accounting standards of the CNC-OHADA of the “Organization pour l’Harmonisation en Afrique du Droit des Affaires” (OHADA), which is another regional organization. The UEMOA and OHADA are encouraged to coordinate the accounting standard setting activities of the CNC-OHADA and the CCOA. The status of convergence of the OHADA standards with IFRS is quite low.</p>					
<i>Supporting Incorporation of IFRS in SYSCOA Standards</i>					
64.	March, 2008	Encourage the Government of Ivory Coast to designate members for the CNC, which has responsibility for setting accounting standards in Côte d’Ivoire.	Completed in June 2008	President of OECCA-CI Board	OECCA Board members and Public accountancy Direction
65.	April 30, 2010	Entrust a consultant with the task of analyzing the discrepancies between the SYSCOA standards and IFRS at the regional level.	June 2011	UEMOA Minister Council President	UEMOA Minister Council Secretary
66.	December 31, 2010	The SMO 7 Committee to participate in the regional discussion on the findings of the consultant (from the date of submission of the	April 30, 2011	SMO 7 Committee President	SMO 7 Committee Members

³ World Bank has been conducting a mission in Cote d’Ivoire to evaluate audit, accounting, code and ethics practice by the audit firms : Mission ROSC (Report on the Observance of Standards and Codes). Before the final report, the trend of their recommendations is a regional strategy for strengthening the accounting profession. For the financing of different actions of OECCA-CI, the final approval of the grant by the World Bank will be available before the end of June 2009. So we’ll start our activities by November 2010.

#	Start Date	Actions	Completion Date	Responsibility	Resource
		first draft of analysis by the consultant to the end of this consultation).			
67.	July 1, 2011	Publish revised SYSCOA version II and the recommendations to be addressed to the CNC-OHADA Permanent Secretary which is the OHADA official accounting standard-setter for the whole OHADA States. The objective is to permit the convergence of OHADA standards with IFRS.	July 31, 2011	UEMOA Minister Council President	UEMOA Minister Council Secretary
68.	November 1, 2011	Implementation of the new SYSCOA (revised SYSCOA version II).	November 30, 2011	UEMOA Minister Council President	UEMOA Minister Council Secretary
69.	March 1, 2012	Entrust the consultant with the task of drafting three new versions of SYSCOA standards, progressively incorporating IFRS. The SMO 7 Committee will participate in the discussions related to the three new versions of SYSCOA.	March 31, 2012	UEMOA Minister Council President	UEMOA Minister Council Secretary
70.	October 1, 2012	Draft first version of the revised SYSCOA standards.	July 31, 2013	SMO 7 Committee President	SMO 7 Committee Members
71.	October 1, 2014	Draft second version of the revised SYSCOA standards.	July 31, 2015	SMO 7 Committee President	SMO 7 Committee Members

#	Start Date	Actions	Completion Date	Responsibility	Resource
72.	October 1, 2016	Draft third version of the revised SYSCOA standards.	July 31, 2017	SMO 7 Committee President	SMO 7 Committee Members
73.	October 1, 2008	If necessary, propose amendments to OHADA standards and make recommendations to the OECCA-CI Board.	Ongoing	SMO 7 Committee President	SMO 7 Committee Members
<i>Promoting IFRS at the National Level and Supporting the Implementation of the Standards</i>					
74.	January 2009	Collaboration with the CNC to work on the incorporation of the IFRS into the SYSCOA and the implementation of the accounting standards in Côte d'Ivoire.	Completed in March 2010	SMO 7 Committee President	SMO 7 Committee Members
75.	January 2009	Participation in the CNC periodical meetings and the issuance of the recommendation on the evolution of the SYSCOA towards IFRS.	Completed in March 2010	SMO 7 Committee President	SMO 7 Committee Members
76.	July 2010	Participation in the Seminar Journées Ouest Africaines de la Comptabilité where the topic of the evolution of the SYSCOA was addressed in July 2010.	Completed in July 2010	SMO 7 Committee President	SMO 7 Committee Members
77.	March 2009	President and two members of SMO 7 Committee to participate in a three sessions training in IFRS organized by the CSOEC.	Completed in September 2009	SMO 7 Committee President and Two Members	SMO 7 Committee President and Two Members
78.	March 2010	Participate in the preparation of a training in IFRS for 125 chartered accountants in UEMOA.	Completed in March 2010	SMO 7 Committee President	SMO 7 Committee Members, OECCA, and CNC
79.	May 2010	Participation in the training and certification process on IFRS organized by the CCOA. Three	Completed in August 2010	OECCA National training	SMO 7 Committee Members, OECCA Members

#	Start Date	Actions	Completion Date	Responsibility	Resource
		sessions for 25 members should be respectively organized in May, June and August 2010.		Committee President & SMO 7 Committee President	
<i>Maintaining Ongoing Processes</i>					
80.	July 31, 2011	Organize intensive training on the three revised versions of SYSCOA standards.	Ongoing (as much training as necessary)	CCOA President	Professional accountancy organizations of the different countries of UEMOA, specialized training firms, training schools.
81.	Ongoing	Continue to support ongoing convergence with IFRSs. This includes review of the implementation of the Action Plan to date and updating the Action Plan for future activities, as necessary.	Ongoing	President of SMO 7 Committee	7 Presidents of SMOs Committees
<i>Review of OECCA CI's Compliance Information</i>					
82.	Ongoing	Perform periodic review of OECCA CI's response to SMO 7 Section of the IFAC Compliance Self-Assessment questionnaire and update the response as necessary. Once updated inform IFAC Compliance staff about the updates in order for the Compliance staff to republish updated information.	Ongoing	President of SMO 7 Committee	7 Presidents of SMOs Committees