

Response to the IFAC Part 2, SMO Self-Assessment Questionnaire

Member Name: The Institute of Chartered Accountants of Cameroon

Country: Cameroon

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Number	Question Title/Text/Help text	Answer	Comments
IFAC Part 2 SMO Self-Assessment			
1.	SMO 1		
1.1.	Quality Assurance Program		
1.1.1.	<i>Quality Assurance Review Program</i> In your jurisdiction is there a mandatory quality assurance review program in place for members of your organization performing audits of financial statements of listed companies?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	There is a mandatory quality assurance review program. It has been legislated by a CEMAC (Communauté Economique et Monétaire de l'Afrique Centrale) decision in 2001.
1.2.	Responsibility for Quality Assurance - Overview		
1.2.1.	<i>Responsibility for Quality Assurance</i> Within your jurisdiction, is your organization responsible for monitoring the quality of the work of your members performing audits of financial statements? Select the answer option that is most	1 <input checked="" type="radio"/> Yes - for all audits of financial statements	The Institute (ONECCA) does have the responsibility of monitoring the quality of the work of its members for all audit financial statements

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	appropriate.	<p>2○ Yes - for all audits except those of listed entities</p> <p>3○ Our organization shares responsibility for the quality assurance program with another body</p> <p>4○ No, responsibility for quality assurance for all audits rests with another body</p> <p>5○ Other (please describe)</p> <p>6○ Not applicable - no members of our organization perform audits of listed entities</p>	including those concerning listed companies
1.2.6.	<p><i>Quality Assurance (Member Body) All Audits - Scope</i></p> <p>What types of engagements are included in the scope of the quality assurance review program? Select all the answer options that are appropriate.</p>	<p>1☑ Financial statement audit - listed entities (minimum requirement)</p>	<p>Starting from the time the obligation of monitoring the quality of the work of our members performing audit of financial statements has been decided, the institute has organised four seminars aiming at sensitising the members on years 2002, 2003, 2004 and 2005. The Institute has worked out a strategic programme to comply with that obligation.</p>

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		2☑ Financial statement audit - audit of other than listed entities 3☑ Other services (e.g., review, compilation) 4☑ Insolvency 5☑ Other (please specify)	Financial statement audits are obligatory for some types of entities. But we have to distinguish between audits requirements where the members have to use all set of IASs and the others services where they don't have to give an opinion. What we call other contains activities like attestation of income tax for governmental bodies
1.4.	Member - Benchmarking		
1.4.1.	Quality Control Standards and Guidance		
1.4.1.1.	Quality Control Standards Has your organization established and published quality control standards requiring firms to implement a system of quality control in accordance with International Standard on Quality Control 1?	1○ Yes	More specifically, the strategic programme raised various issues and pitfalls which don't allow the easy implementation of some components (small quantity

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			<p>of members is not favourable to peer review due to confidentiality and competition among limited clients). The assistance of the French national accountancy institutes - CNCC, CSOEC - and the British ACCA should help us to design detailed aspects of the following elements:</p> <ul style="list-style-type: none"> - Quality control standards and guidance: more adapted to our environment. - The design of quality assurance review program - Review cycle (one of the most difficult and controversial issue) - Quality assurance review team procedures (very controversial) - Documentation - The quality assurance team - Reporting <p>As for quality of work and internal regulations, two of</p>

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			<p>our members have been found guilty for poor quality of work. Against them, corrective and disciplinary decisions have been taken by the Institute. Complaints by the public against members are received and reviewed some times by special commissions and decisions are taken.</p> <p>We are looking for technical assistance to build quality assurance team.</p>
1.4.1.2.	<p><i>Quality Control Standards Follow Up</i> What plans does your organization have for developing and issuing quality control standards for your members? If you do not have such plans, what special reasons or conditions for that fact exist?</p>	<p>2☉ No</p> <p>See response to 1.4.1.2</p>	
1.4.1.4.	<p><i>Other Quality Control Guidance</i> Has your organization established and published other quality control guidance to assist your members to understand the objectives of quality control and to implement and maintain appropriate systems</p>	<p>1☉ Yes</p>	<p>Through the seminar we talked earlier, various documents were supplied to the members about :</p> <ul style="list-style-type: none"> - the importance of quality

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	of quality control?		<p>control, - how it has to be organised inside the firms, - how it has to be controlled from outside peer organisations. We did not go much farther except for scoring members that the IAS handbook particularly on chapters covering quality control (ISA 220) is compulsory. As stated earlier, we didn't go that far because of lack of human resources and financial resources ; but we are planning to fill the gap somehow with the proposal at the forthcoming General Assembly Meeting in December 1rst, 2006.</p>
	1.4.1.5. <i>Other Quality Control Guidance - Name</i> State the name of the other quality control guidance.	20 No Not applicable	Not applicable
1.4.2.	Design of the Quality Assurance Review Program		
1.4.2.1.	<i>Subject of the QA Review Program</i>		

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	<p>assurance that:</p> <ul style="list-style-type: none"> - The partner is subject to an adequate system of quality control relating to audits of financial statements of listed entities (and of other entities or engagements that are included within the scope of the review). - The partner complies with that system. - The partner has adhered to professional standards and regulatory and legal requirements in performing audits of financial statements selected for review. <p>Does the quality assurance review program contain all three of these elements?</p>	2⊙ No	
1.4.2.4.	<p><i>QA Program - Design Follow up</i> Please describe which of the three design elements required by SMO 1 has not been included in the quality assurance review program and briefly explain any exclusion.</p>	<p>As stated earlier in 1.4.1.1., we have not designed so far elements required by SMO 1 and included in the quality assurance review programme. The reasons are the lack of human and financial resources. During the forthcoming General Assembly of the Institute, the point will be on the agenda and commitments will be taken by members.</p> <p>More than in the past, aside from our own budget, fund raising</p>	

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		strategy and activity should help to provide additional resources for technical cooperation with French and ACCA organisations.	
1.4.2.5.	<p><i>Publication of Scope</i> Does your organization publish a description of the scope and design of its quality assurance review program?</p>	<p>1 <input type="radio"/> Yes</p> <p>2 <input checked="" type="radio"/> No</p>	
1.4.2.6.	<p><i>Publication of Scope Follow Up</i> What plans does your organization have for publishing a description of the scope and design of its quality assurance review program and related procedures, or if you do not have those plans, what special reasons or conditions for that fact exist?</p>	<p>As stated earlier, detailed plans were not published due to the lack of human and financial resources. We are planning in the forthcoming General Assembly coopted with that aspect.</p>	<p>As stated earlier, we are negotiating for a partnership with ACCA and the French Institute to acquire competent and experienced human resources, but the funding of their contribution is a crucial issue.</p> <p>Moreover as for the design of our internal regulations and the adaptation of the IFAC Code of Ethics, a special Ad Hoc Commission will be set up and design a detailed programme. Based on past experience, the programme</p>

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			should be ready before the end of February 2007.
1.4.3.	Review Cycle		
1.4.3.1.	<i>Selection Approach</i> Please select the approach used to select subjects for quality assurance review. Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Cycle approach	<p>We have selected the both approach because it will be necessary first that we are more informed about the cycle approach and the risk based approach. This will be done through the programme which will be set up for training and implementation. During the preliminary discussions we had with the French counterparts, it was raised the fact that</p> <ol style="list-style-type: none"> 1. the duration of the cycle should not be more than 3 years ; 2. the cycle approach has the advantage of covering all the members during a cycle and that 3. follow up of detected weaknesses is essential for

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		<p style="text-align: center;">2 <input checked="" type="checkbox"/> Risk-based approach</p>	<p>each firm. But it requires a heavy use of resources. When an institute has a good core number of members (18 000 members), one region (the North) may be used for the other (the south). But when an Institute like the case of Cameroon (150 members) has 90% of members concentrated in one or two towns (Douala and Yaoundé), it becomes difficult (confidentiality and competition) to perform quality control by peers of the same country. We might start with French, Senegalese, Malian counterparts, which obliges to negotiate special accords with those institutes.</p>
1.4.3.2.	<p><i>Cycle Approach - Firm</i> As the audit firm is the subject of the review, please indicate the maximum number of years in the review cycle:</p>	<p>1 <input type="radio"/> 1 year</p> <p>2 <input type="radio"/> 2 years</p>	

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		<p>like the case of Cameroon (150 members) has 90% of members concentrated in one or two towns (Douala and Yaoundé), it becomes difficult (confidentiality and competition) to perform quality control by peers of the same country. We might start with French, Senegalese, Malian counterparts, which obliges to negotiate special accords with those institutes.</p>	
1.4.3.6.	<p><i>Risk-based Approach</i> Please indicate the risk factors used to determine which firms or partners are reviewed. Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Number of listed entity clients</p> <p>2 <input checked="" type="checkbox"/> Number of entities considered to be of public interest</p> <p>3 <input type="checkbox"/> Past results of quality assurance reviews</p> <p>4 <input checked="" type="checkbox"/> Failure to meet Continuing Professional Development requirements</p> <p>5 <input type="checkbox"/> Independence violations</p> <p>6 <input checked="" type="checkbox"/> Previously identified deficiencies in the design of, or compliance with the firm's</p>	

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		<input type="checkbox"/> system of quality control <input checked="" type="checkbox"/> Other (please describe)	
1.4.4.	Implementation of the Quality Assurance Program		
1.4.4.1.	<i>Date of Implementation</i> On what date did the quality assurance review program commence? (provide month/year)	1/1/2008	Expected date
1.4.4.2.	<i>Number of Reviews - 2005</i> How many quality assurance reviews were completed during the year ended December 31, 2005 (or other 12 month period ending in 2005)?	0	
1.4.4.3.	<i>Number of Reviews - 2004</i> How many quality assurance reviews were completed during the year ended December 31, 2004 (or other 12 month period ending in 2004)?	0	
1.4.4.4.	<i>Number of Reviews - 2003</i> How many quality assurance reviews were completed during the year ended December 31, 2003 (or other 12 month period ending in 2003)?	0	
1.4.5.	Quality Assurance Review Team Procedures		
1.4.5.1.	<i>Publication of Review Guidelines</i>		

Number	Question Title/Text/Help text	Answer	Comments
	Does your organization publish guidelines for procedures to be followed by quality assurance review teams?	1 <input type="radio"/> Yes	Not yet.
		2 <input checked="" type="radio"/> No	
1.4.5.3.	<p><i>Review Guidelines Follow Up</i> What plans does your organization have to publish guidelines for procedures to be followed by quality assurance review teams, or if you do not have those plans, what special reasons or conditions for that fact exist?</p>	<p>Our plan have three steps: - to have a partnership before the end of 2006, - to build the quality assurance team (training and elaborating guidelines): June 2007 - beginning review cycle: January 2008</p>	
1.4.5.7.	<p><i>Review of Engagement Working Papers</i> SMO 1 requires procedures to be performed for the review of engagement working papers, including the evaluation of:</p> <ul style="list-style-type: none"> - The existence and effectiveness of the system of quality control implemented by the subject of the review; - Compliance with professional standards and regulatory and legal requirements in performing the engagement; - The sufficiency and appropriateness of evidence documented in the working papers; <p>and</p>	1 <input type="radio"/> Yes	We haven't yet had a quality assurance review.

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	<p>- Whether the auditor's reports are appropriate in the circumstances.</p> <p>Does your quality assurance review program include requirements for all of these procedures?</p>	<p>2 <input checked="" type="radio"/> No</p>	
1.4.5.8.	<p><i>Review of Work Papers Follow Up</i> Which of the elements required by SMO 1 to be addressed in regards to review of working papers have not been included in the quality assurance review program? Provide a brief explanation about any exclusions.</p>	<p>We have not yet designed a quality assurance review programme because of the lack of human and financial resources. We are planning to cooperate with ACCA and the French Chartered Accountants Organization in order to be supplied competent and experienced people in order to design and implement the programme.</p>	
1.4.5.9.	<p><i>Documentation</i> Do the procedures to be performed by the quality assurance review team require documentation:</p> <p>- of evidence supporting the quality assurance review report; and - that establishes that the quality assurance review was carried out in accordance with the established guidelines.</p>	<p>1 <input type="radio"/> Yes</p>	<p>We haven't yet had a quality assurance review.</p>

Number	Question Title/Text/Help text	Answer	Comments
	Are both of these requirements included in the quality assurance review program?	2 <input checked="" type="radio"/> No	
1.4.5.10.	<i>Documentation Follow Up</i> Which of these two elements required by SMO 1 have not been included in the quality assurance review program? Provide a brief explanation about any exclusions.	We have not yet designed a quality assurance review programme because of the lack of human and financial resources. We are planning to cooperate with ACCA and the French Chartered Accountants Organization in order to be supplied competent and experienced people in order to design and implement the programme.	
1.4.6.	The Quality Assurance Review Team		
1.4.6.1.	<i>Skills and Competence</i> Members of the quality assurance review team should have the necessary competencies to perform expected work. As required by SMO 1, these competencies should include: - Appropriate professional education - Relevant professional experience - Specific training on performing quality assurance reviews	1 <input type="radio"/> Yes	We haven't yet had a quality assurance review.

Number	Question Title/Text/Help text	Answer	Comments
	Does the quality assurance review program require members of the quality assurance review team to have all three of these competencies?	2⊙ No	
1.4.6.2.	<i>Skills and Competence Follow Up</i> Which of the competencies required by SMO 1 has not been included in the quality assurance review program? Provide a brief explanation about any exclusions.	<p>More specifically, the strategic programme raised various issues and pitfalls which don't allow the easy implementation of some components (small quantity of members is not favourable to pair review due to confidentiality and competition among limited clients). The assistance of the French CNCC, CSOEC and the British ACCA should help us to design detailed aspects of the following elements:</p> <ul style="list-style-type: none"> - Quality control standards and guidance: more adapted to our environment. - The design of quality assurance review program - Review cycle (one of the most difficult and controversial issue) - Quality assurance review team procedures (very 	

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		controversial) - Documentation - The quality assurance team - Reporting	
1.4.6.3.	<i>Certification/Credentials</i> Are members of the quality assurance review team required to possess certification or credentials issued by your organization to be eligible to serve as team members?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	Expected program implementation January 2008
1.4.6.5.	<i>Quality Assurance Review Team Leader</i> Where more than one reviewer is used to conduct a review, is a quality assurance review team leader assigned for each quality assurance review assignment?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	we don't know.
1.4.6.6.	<i>QA Review Team Leader Follow Up</i> Please explain why a quality assurance review team leader is not assigned for each quality assurance review assignment.	no applicable	
1.4.6.7.	<i>QA Review Team Leader - Responsibilities</i> As required by SMO 1, the responsibilities of the quality assurance review team leader should include: - Supervision of the quality assurance	1 <input type="radio"/> Yes	not applicable.

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	<p>review. - Communication of the quality assurance review team's conclusions to the subject of the review. - Preparation of the quality assurance review report.</p> <p>Does the quality assurance program place all these responsibilities on the review team leader?</p>	<p>2 <input checked="" type="radio"/> No</p>	
1.4.6.8.	<p><i>QA Review Team Leader - Responsibilities Follow Up</i> Explain the reasons why one or more of these responsibilities have not been placed on the quality assurance review team leader.</p>	<p>not applicable</p>	
1.4.6.9.	<p><i>Size of Quality Assurance Review Team</i> Please estimate the average number of reviewers included on a review team.</p>	<p>0</p>	<p>Not in place.</p>
1.4.7.	<p>Quality Assurance Confidentiality - QA Review Team</p>		
1.4.7.1.	<p><i>Exemption for QA Reviewers</i> Does your organization exempt members from professional client confidentiality requirements concerning audit engagement working papers for the purpose of quality assurance reviews?</p>	<p>1 <input type="radio"/> Yes</p>	

Number	Question Title/Text/Help text	Answer	Comments
		2⓪ No	
1.4.7.2.	<i>Exemption for QA Reviewers Follow Up</i> Please explain why your organization does not exempt reviewers from professional client confidentiality requirements concerning audit engagement working papers for the purpose of quality assurance reviews?	We are at the beginning of a program where we want to reinforce empowerment. To exempt client confidentiality can become a mean not to control all aspects of members work.	
1.4.7.3.	<i>Confidentiality Requirements</i> Is the quality assurance review team required to follow professional confidentiality requirements similar to those established for professional accountants performing audits of financial statements?	1⓪ Yes 2⓪ No	This kind of requirements are not yet designed.
1.4.7.4.	<i>QA Confidentiality Follow Up</i> Please explain why the quality assurance review team is not required to follow confidentiality requirements similar to those established for professional accountants performing audits of financial statements.	Not in place	
1.4.8.	Ethical Requirements and QA Review Team		
1.4.8.1.	<i>Fundamental Principles</i> Are the fundamental principles set out in the IFAC Code of Ethics (relevant national ethical requirements) considered in relation to the quality assurance review team's	1⓪ Yes	All principles set out in the IFAC code are in ours. Some have to monitor they are correctly used.

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	conduct of a review?	2○ No	
1.4.8.3.	<p><i>Consideration of Independence</i> Quality assurance review team members are expected to be independent of the member (i.e., the accountant or firm being reviewed) and the member's clients selected for review.</p> <p>Do those who select and approve a review team determine whether the independence of the quality assurance review team leader and each member of the quality assurance review team has been reasonably assured?</p>	<p>1○ Yes</p> <p>2⊙ No</p>	This kind of requirements are not yet designed.
1.4.8.4.	<p><i>Independence Follow Up</i> Please explain why the independence of the quality assurance review team leader and each member of the quality assurance review team is not considered when selecting and approving a review team for an individual quality assurance review assignment.</p>	Not applicable	
1.4.8.5.	<p><i>Reciprocal Reviews</i> Where the review is performed by team members from a single firm (e.g., a "peer review"), please indicate whether firms are permitted to perform reciprocal quality assurance reviews.</p>	<p>1○ Yes, reciprocal reviews are permitted</p> <p>2○ No, reciprocal reviews are not</p>	This kind of requirements are not yet designed

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		permitted 3⊙ Not applicable - peer review is not used	
1.4.9.	Reporting		
1.4.9.1.	<i>Quality Assurance Review Report</i> Is the quality assurance review team leader required to issue a written quality assurance review report to the reviewed firm or partner upon completion of each quality assurance review assignment?	1⊙ Yes 2⊙ No	This kind of requirements are not yet available.
1.4.9.2.	<i>QA Review Report Follow Up</i> Please explain why the quality assurance review team leader is not required to issue a written quality assurance review report to the reviewed firm or partner upon completion of each quality assurance review assignment.	Not in place.	
1.4.9.8.	<i>Response to Reporting</i> Is the subject of the review required to provide a timely written response to the recommendations and conclusions of the quality assurance review report, including planned actions and expected time of completion or implementation?	1⊙ Yes 2⊙ No	This kind of requirements are not yet available.
1.4.9.9.	<i>Response to Reporting Follow Up</i> Please explain why the subject of the review is not required to provide a timely written	Not applicable.	

Number	Question Title/Text/Help text	Answer	Comments
	response to the recommendations and conclusions of the quality assurance review report.		
1.4.9.10.	<i>Reporting to the Public</i> Does your organization prepare and make available to the public (and upon request from regulatory authorities) an annual report summarizing the results of the quality assurance review program?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	This is in our project but, it is not implemented.
1.4.10.	Corrective and Disciplinary Actions		
1.4.10.1.	<i>Corrective Actions Required</i> Does your organization require each of its members to make appropriate corrections to its system of quality control, or in its compliance with policies and procedures?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	This kind of requirements are not yet designed
1.4.10.2.	<i>Corrective Actions Required Follow Up</i> Please explain why your organization does not require each of its members to make appropriate corrections to its system of quality control, or in its compliance with policies and procedures.	Not in place.	
1.4.10.3.	<i>Disciplinary Actions</i> If one of your members subsequently fails to demonstrate compliance with professional standards and regulatory and legal requirements, do you take appropriate	1 <input checked="" type="radio"/> Yes	Even how we have implemented our system of quality control if we are informed that one member

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	disciplinary action?	2○ No	has failed to demonstrate compliance with professional standards and regulatory, disciplinary action will be set against him.
1.4.10.5.	<i>Linkage with Disciplinary Actions</i> Does your organization clearly establish a link between less than satisfactory results of quality assurance reviews and the initiation of corrective and disciplinary actions under its disciplinary system?	1○ Yes 2⊙ No	This kind of requirements are not yet available.
1.4.10.6.	<i>Disciplinary Actions Link Follow Up</i> Please explain the reason why your organization has not clearly established a link between less than satisfactory results of quality assurance reviews and the initiation of corrective and disciplinary actions under its disciplinary system.	Not in place.	
2.	SMO 2		
2.1.	<i>MB Membership Requirements</i> Which of the following are required for individuals to be admitted as members in your organization? Select all the options that are appropriate.	1☑ Complete a program of professional accountancy education	The professional accountancy education program, complete practical experience, final assessment of professional competences and capacities and continuous professional development are required as a

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		<p>2 <input checked="" type="checkbox"/> Complete a practical experience requirement</p> <p>3 <input type="checkbox"/> Complete a final assessment of the individual's professional capabilities and competencies</p> <p>4 <input type="checkbox"/> None of the above</p>	prerequisite before somebody becomes a member of ONECCA.
2.2.	<i>Continuous Professional Development</i> Is there a requirement for your members to develop and maintain competence through continuous professional development (CPD)?	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	Continuous professional development. Since year 2003 there is a resolution of ONECCA General Assembly which requires from any member to maintain his professional knowledge and skills by following sixty (60) hours of continuous professional educational training every year. This is not yet really implemented but it will be done very soon.
2.3.	Professional Accountancy Education		
2.3.1.	<i>Professional Accountancy Education Program</i> Who delivers the professional accountancy education program for your members?	1 <input type="checkbox"/> Our organization	ONECCA delivers French and English accountancy

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	<p>Select all the answer options that are appropriate.</p>	<p>2<input checked="" type="checkbox"/> Another IFAC member body 3<input type="checkbox"/> Universities 4<input type="checkbox"/> Approved training institutions 5<input type="checkbox"/> Government bodies 6<input type="checkbox"/> Other organizations</p>	<p>education programs with the cooperation of INTEC (see 2.3.2 for an explanation of INTEC) of Paris and ACCA of London.</p> <p>ONECCA has not yet developed its own accountancy education program. It is negotiating with the government to do it: negotiations are at the final stage.</p>
2.3.2.	<p><i>Describe Other Organizations</i> Where your response in question 2.3.1 indicates another IFAC member body, universities, approved training institutions, and / or other organizations deliver the professional accountancy education program, describe these organizations and their legal authority to deliver the program. (Include the name of the other IFAC member body where relevant).</p>	<p>The two institutions which help us to provide accountancy education are : INTEC and ACCA. INTEC is a French public institute which delivers around the world accountancy to people who intend to take up the profession. Our members are encouraged to join this qualification. ACCA is known as an international</p>	

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		<p>institute which works to develop global accountancy profession by providing a consistent global qualification. It is present in Cameroon and works with our institution.</p>	
2.3.3.	<p><i>Prof Accountancy Education Program Follow Up</i> Please describe how your organization ensures the professional accountancy education program, delivered by the organization in response to question 2.3.1., meets the required content.</p> <p>Include in your description the specific activities your organization undertakes with regards to the necessary content requirements.</p>	<p>ONECCA every year organises seminars to help members to develop and maintain their capabilities of professional accountants information are sent to them to comply with the obligation of continuous professional development.</p> <p>And in addition of the ONECCA seminars, members are invited to join ACCA or INTEC for some specific matters.</p>	
2.4.	<p>Final Assessment Follow Up</p>		
2.4.1.	<p><i>Final Assessment Approach Follow Up</i> Since your organization does not require completion of a final assessment, please describe how your organization assesses whether an individual has the required professional capabilities and competencies.</p>	<p>&#61607; Final assessment of professional competences and capacities is required from those who want to become members of ONECCA. But as we have not our</p>	

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		own diploma, our acceptance for registration in ONECCA logbook is based on the supply of foreign diploma (French, Nigerian, American . . .).	
2.4.2.	<i>Plans for Final Assessment</i> Are there plans to introduce a final assessment of professional capabilities and competence?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	
2.4.4.	<i>Plans for Final Assessment Follow Up</i> Please explain why there is no plan to introduce a final assessment of professional capabilities and competence.	Because we have not yet developed our own diploma. It is negotiating with the government: negotiation are in the final stage.	
2.11.	IES 5 Practical Experience Requirement		
2.11.1.	<i>Approved Provider</i> Section 2.11 deals with the practical experience requirement established by your organization. Does the practical experience requirement have to be obtained with approved providers or employers?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	By providers.
2.11.2.	<i>Provider Characteristics</i> Please describe the characteristics set by your organization for recognizing approved	Our acceptance for registration in ONECCA logbook is based on the	

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	providers.	supply of foreign diploma.	
2.11.4.	<i>Length of Practical Experience</i> What is the required length of pre-qualification practical experience? Select the answer option that is most appropriate.	1 <input checked="" type="radio"/> Three years 2 <input type="radio"/> Less than three years 3 <input type="radio"/> More than three years	Before being admitted as a member of ONECCA, Candidate must before or after his exams, work in a member's office during three years as required by the French institute (Conseil Supérieur de l'Ordre des Experts Comptables) and ACCA.
2.11.6.	Practical Application SMO 2		
2.11.6.1.	<i>Practical Application</i> Where relevant graduate (beyond undergraduate, e.g., masters) professional education has a strong element of practical accounting application, may any portion of the professional education be contributed to the practical experience requirement?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	
2.11.7.	Timing of Experience		
2.11.7.1.	<i>Pre or Post Qualification Experience</i> The practical experience for accountants may be obtained (select all the answer options that are appropriate):	1 <input type="checkbox"/> Before the professional accountancy education program of study 2 <input checked="" type="checkbox"/> At the same time as the	Because we have no means to change foreign regulations.

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		professional accountancy education program of study 3 <input checked="" type="checkbox"/> After the professional accountancy education program of study	
2.11.7.2.	<i>Describe Pre or Post Experience</i> Describe the length of practical experience that may be obtained pre-qualification and / or post-qualification.	There is no difference between pre-qualification or post-qualification practical experience.	
2.12.	IES 5 Monitoring of Practical Experience Requirement		
2.12.1.	<i>Monitoring of Practical Experience</i> Is the period of practical experience monitored?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	One must be registered and monitored by the authority which delivers the diploma.
2.12.3.	<i>Monitoring Practical Experience</i> How is the practical experience requirement (or practical application) monitored and assessed? Select all the answer options that are appropriate.	1 <input type="checkbox"/> Mentoring system	The practical experience is approved by the authority which delivers the diploma or when the member has a full membership registration in another institution. As for the entry as member, the prerequisite is a diploma of Chartered Accountancy. Even if actually ONECCA is giving a special professional education programme in

Number	Question Title/Text/Help text	Answer	Comments
			<p>association with INTEC (Institut National des Techniques Economiques et Comptables) and in cooperation with ACCA, the diplomas are delivered by France and ACCA. Concerning France, the exams are written every year for the French citizens and for those who outside France have followed the necessary requirements. It is not a special programme or a special diploma for the Cameroonians. The diploma is a French diploma delivered for the French and for those who succeed the same exams written, the same day on the same conditions. Frankly speaking, ONECCA cannot control the French ministry of education for that diploma. Furthermore, as we said previously, Cameroon or ONECCA don't actually deliver any diploma for Chartered Accountancy.</p>

Number	Question Title/Text/Help text	Answer	Comments
		<p>2<input checked="" type="checkbox"/> Approved training employers and organizations</p> <p>3<input type="checkbox"/> Self-declaration required from the candidate</p> <p>4<input type="checkbox"/> Record of the practical experience is kept and submitted to the member body when applying for membership</p> <p>5<input type="checkbox"/> An assessment is made by the mentor or employer</p> <p>6<input type="checkbox"/> Other (please describe)</p>	
2.14.	IES 7 Continuing Professional Development - CPD		
2.14.1.	<p><i>Responsibility for CPD Requirements</i> Section 2.14 deals with the continuous professional development requirements established by your organization.</p> <p>Who establishes the continuous professional development requirements applicable to your members? Select all the answer options that are appropriate.</p>	<p>1<input checked="" type="checkbox"/> Our organization</p> <p>2<input type="checkbox"/> Another organization (state the name of the organization including whether it is an IFAC member body)</p> <p>3<input type="checkbox"/> Law and / or regulation (state the name of the law /</p>	

Number	Question Title/Text/Help text	Answer	Comments
		regulation) 4 <input type="checkbox"/> Other (please describe)	
2.14.2.	<i>CPD and Professional Accountants</i> Which membership categories are required to maintain professional competence through continuous professional development? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> All our qualified members 2 <input type="checkbox"/> Qualified members who perform audits of listed entities 3 <input type="checkbox"/> Qualified members who perform audits of entities other than listed entities 4 <input type="checkbox"/> Qualified members who provide services (other than audit) to the public 5 <input type="checkbox"/> Qualified members who are employed in business 6 <input type="checkbox"/> Other (please describe)	All our members must perform all types of audit.
2.14.3.	Requirement - CPD		
2.14.3.1.	<i>Type of CPD Requirement</i> Which of the following answer options describes the way the continuous professional development is structured? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Members must satisfy a number of hours of continuous professional development a year or over a number of years	Continuous professional development. Since year 2003 there is a resolution of ONECCA General Assembly which requires from any member to maintain his professional knowledge and skills by following sixty (60)

Number	Question Title/Text/Help text	Answer	Comments
		<p data-bbox="940 500 1381 662">2 <input type="checkbox"/> All members are to satisfy specified content requirements (e.g. specified courses or knowledge content)</p> <p data-bbox="940 670 1381 906">3 <input type="checkbox"/> Members working in specialist areas or areas of high risk to the public are to satisfy specified content requirements (e.g. specified courses or knowledge content)</p> <p data-bbox="940 946 1381 979">4 <input type="checkbox"/> Other</p>	<p data-bbox="1381 329 1768 492">hours of continuous professional educational training every year. This is not yet really implemented but it will be done very soon.</p>
2.14.3.3.	<p data-bbox="373 987 940 1044"><i>Hours of Continuous Professional Development</i></p> <p data-bbox="373 1052 940 1149">Which one of the following answer options best describes the continuous professional development hours required?</p>	<p data-bbox="940 1052 1381 1255">1 <input type="radio"/> Members have to complete a minimum of 120 hours or equivalent learning units of relevant professional development activity over a three-year rolling period.</p> <p data-bbox="940 1263 1381 1354">2 <input type="radio"/> Members have to complete a minimum of 20 hours or equivalent learning units in</p>	<p data-bbox="1381 1052 1768 1117">the requirement is sixty hours every year.</p>

Number	Question Title/Text/Help text	Answer	Comments
		<p style="text-align: center;">each year</p> <p>3Ⓒ Other</p>	
2.14.3.4.	<p><i>Other Hours Follow Up</i> Describe the continuous development hours required by members.</p>	<p>In a General Assembly of Member's meeting, taking place in 2003, the resolution was voted by the members to the effect that each one would have to justify his continuous professional education for 60 hours per year.</p> <p>As it is done in some more experienced institutes, the lines of professional education were not defined in a compulsory manner. It just has to be a professional education.</p> <p>Furthermore the forms which every member has to fill every year to comply with that requirement have not been designed by the institute so far.</p> <p>As for the content of 60 hours voted by the members, no detailed programme has been explicitly required by the members.</p> <p>However we know that in the core 60 hours, if 20 are developed directly by the institute (possibly</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>with cooperation of more experienced institutes) it will certainly be on subjects like Auditing standards, international accounting standards (IFRS), ethics, quality control. Those educational activities were covered by the institute during the last five years.</p> <p>If it appears that 60 hours is too much in comparison with 40 hours in some experienced countries, the Institute will analyse the situation and require adjustments from the General Assembly</p>	
2.14.3.8.	<p><i>Monitoring of CPD</i> Is there a process to monitor whether your members who are qualified as professional accountants meet the continuous professional development requirements?</p>	<p>1 <input type="radio"/> Yes, there is a monitoring process for CPD requirements</p> <p>2 <input checked="" type="radio"/> No, there is no monitoring process for CPD requirements</p>	
2.14.3.9.	<p><i>Monitoring of CPD Follow Up</i> Please explain the reasons why continuous professional development requirements are not being monitored including special conditions, reasons, challenges or</p>	<p>The ONECCA regulation has not provided for CPD as an obligation. Since 2003, we are trying to change this regulation in order to introduce</p>	

Number	Question Title/Text/Help text	Answer	Comments
	impediments facing your organization or the profession in general.	<p>that issue.</p> <p>ONECCA by law and internal regulation has not made a provision for CPD in the sense required by IFAC for the last years (SMO are recent requirements).</p> <p>The resolution voted by members in the General Assembly has not strong power able to sanction a member who doesn't comply fully with that resolution. We will have to go back to the National Assembly to change the bylaw in the sense to comply with that requirement. Meantime ONECCA will set up the necessary tools for implementation of the decision :</p> <ul style="list-style-type: none"> - Design of the forms giving information of the hours of the CPD - Analysis of the results per member and for the institute - Potential decisions and sanctions 	
2.15.	<p><i>Activities to Promote IESs SMO 2</i></p> <p>Please describe the activities your organization undertakes to promote and</p>	<p>We have worked in three directions:</p>	

Number	Question Title/Text/Help text	Answer	Comments
	assist in implementing the pronouncements issued by IFAC's International Accounting Education Standards Board.	<ul style="list-style-type: none"> - Inform our members that SMO oblige all the IFAC members to adopt a program of a continuous professional accountancy education as a duty; - Inform that the requirement is an obligation of code of ethics for professional - Sensitize them by sharing the pronouncements on the international education standards for professional accountant 7. - Even if a very articulated program wasn't design in that respect. However professional education activities goes in the same direction as the requirement. 	
3.	SMO 3		
3.1.	<p><i>Auditing Standards in Law/Regulation</i> Does law or regulation establish the set of auditing standards to be used in the audit of private sector listed entities and non-listed entities? Select all the answer options that are appropriate.</p> <p>Where the law / regulation establishes the auditing standards to be used by reference to the set of standards to be used by their name or by including the text of the standards in</p>	1 <input checked="" type="checkbox"/> Yes for audits of listed entities	The same set of auditing standards is established in the internal regulations of the Institute. Distinction is to be drawn made between general opinion after a normal audit, and special attestation on issues like income tax for government bodies.

Number	Question Title/Text/Help text	Answer	Comments
	<p>the law / regulation, please respond "yes" to this question. Section 3.8. of this module includes questions about the law / regulation.</p> <p>Where the law / regulation gives authority to a national standard-setter to establish the auditing standards, please respond "no". Section 3.2. of this module includes questions about the standard-setter and the auditing standards that are established.</p>	<p>2 <input checked="" type="checkbox"/> Yes for audits of non-listed entities</p> <p>3 <input type="checkbox"/> No for audits of listed entities</p> <p>4 <input type="checkbox"/> No for audits of non-listed entities</p>	
3.8.	Law/Reg and Auditing Standards		
3.8.1.	<p><i>Law/Reg Auditing Standards - Private Sector</i></p> <p>Is there only one set of auditing standards or are the auditing standards applicable to listed entities different from non-listed entities?</p>	<p>1 <input checked="" type="radio"/> The auditing standards for listed entities and non-listed entities are the same set of standards</p>	<p>No law or regulation requires the use of IAASB standards, however, the Institute has taken steps to train all its members to IAASB pronouncements and standards.</p> <p>1. Two seminars on IAS/IFRS, were performed</p>

Number	Question Title/Text/Help text	Answer	Comments
			<p>2. two seminars on IAASB were performed</p> <p>Those training programmes were performed with cooperation of French CNCC and CSOEC</p> <p>3. The Institute asks to its members the application of IAASB in the performance of work.</p> <p>4. A special introductory seminar was performed on quality control based on IAASB requirements.</p> <p>5. Except for the application of Cameroonian laws and regulations for the preparation of the financial statements, the Institute does not modify the IAASB pronouncements</p> <p>6. The Institute plans to adopt officially the IAASB as required by the SMO.</p>

Number	Question Title/Text/Help text	Answer	Comments
		<p data-bbox="940 1084 1360 1214">2○ The auditing standards for listed entities and non-listed entities are not the same set of standards</p>	<p data-bbox="1402 328 1768 701">- Furthermore the information which describes what is used is the adopted IAASB pronouncement version in force on September 30, 2005. A lot of members have an IFAC handbook 1998 (Auditing) translated in French by FIDEF. Some English speaking members use the 2005 IFAC handbook.</p> <p data-bbox="1402 743 1768 1042">- The IAASB pronouncements have been translated by the French institute and the “Fédération internationale des Experts Comptables Francophones (FIDEF)”. One member of our Institute is sitting in the Board of FIDEF.</p>
3.8.2.	<p data-bbox="373 1221 1003 1354"><i>Auditing Standards for Private Sector</i> Does the law/regulation require the use of IAASB pronouncements? Select the answer option that is most appropriate.</p>	<p data-bbox="1003 1253 1402 1354">1○ The law/regulation simply refers to IAASB pronouncements as the</p>	<p data-bbox="1402 1253 1768 1286">Not applicable.</p>

Number	Question Title/Text/Help text	Answer	Comments
		<p>auditing standards (without bringing in the full or partial text of individual IAASB pronouncements)</p> <p>2○ The law/regulation contains the full text of each IAASB pronouncement</p> <p>3⊙ The law/regulation contains the basic principles and essential procedures of the IAASB pronouncement</p> <p>4○ The law / regulation has a requirement to use IAASB pronouncements using another approach (please describe)</p> <p>5○ The law / regulation requires the use of national standards with no reference to IAASB pronouncements</p>	
3.8.9.	<p><i>MB Responsibilities and IAASB SMO 3</i></p> <p>Does your organization have responsibility for any of the following activities? Select all the answer options that are appropriate.</p>	<p>1 <input type="checkbox"/> Develop other authoritative pronouncements</p> <p>2 <input checked="" type="checkbox"/> Promulgate the IAASB pronouncements established</p>	<p>ONECCA informs all the members of the existence and availability of IAASB pronouncements and documentation. But that involvement is not linked to any law</p>

Number	Question Title/Text/Help text	Answer	Comments
		by law / regulation (e.g. by publishing or communicating the standards to the public) 3 <input checked="" type="checkbox"/> Other (please describe) 4 <input type="checkbox"/> None of the above	
3.8.11.	<i>Describe Activities and Law/Reg SMO 3</i> Describe your organization's activities for promulgating and / or implementing the standards.	- Seminars and workshops organised in 2002/2003/ and 2004. - Information written to members as soon as new editions are available.	
3.9.	Law / Reg and MB Responsibilities SMO 3		
3.9.1.	<i>Incorporation into Law/Reg SMO 3</i> Is information publicly available about the IAASB pronouncements that have been established into law/regulation, including: The IAASB pronouncements that have been established into law / regulation; Whether the IAASB pronouncement established into law / regulation is the version in effect as at September 30, 2005; The effective date set by law / regulation where it differs from the IAASB pronouncement; The differences between the IAASB pronouncement and what was established into law / regulation; and	1 <input type="radio"/> Yes	Nothing was established by law or regulation. But the Institute informs members of the availability and also disseminate through training programs.

Number	Question Title/Text/Help text	Answer	Comments
	The reasons for the differences?	2⓪ No	
3.9.2.	<p data-bbox="373 393 940 457"><i>Incorporation Description - Law/Reg SMO 3</i></p> <p data-bbox="373 457 940 669">If information about IAASB pronouncements that have been established into law / regulation is available in English, indicate this in your response and submit a copy of the information to Compliance Staff.</p> <p data-bbox="373 701 940 977">If this information is not available, refer to the SMO 3: Comparison with IAASB Pronouncements report by clicking on the link and complete it to the extent your organization is able to and submit it in Word format to Compliance Staff.</p> <p data-bbox="373 1010 940 1156">Indicate whether your organization will be submitting available information or the "SMO 3: Comparison with IAASB Pronouncements" report.</p>	<p data-bbox="940 457 1402 587">1⓪ Yes, information is available and in English and will be submitted to Compliance Staff</p> <p data-bbox="940 1140 1402 1351">2⓪ No, information is not available; however our organization or jointly with another IFAC member / associate will complete the "SMO 3: Comparison with</p>	<p data-bbox="1402 457 1776 522">To be submitted at a later date.</p>

Number	Question Title/Text/Help text	Answer	Comments
		<p>IAASB Pronouncements" report and submit it to Compliance Staff</p> <p>3○ No, information is not available</p>	
3.10.	Translation SMO 3		
3.10.1.	<p><i>Translation of IAASB Pronouncements</i></p> <p>Are the IAASB pronouncements translated into a national language?</p>	<p>1⊙ No as English is the national language or a widely spoken language</p> <p>2○ Yes, the IAASB pronouncements are translated</p> <p>3○ No and English is not an official language or is not widely spoken</p>	
3.11.	<p><i>Activities to Promote IAASB Pronouncements</i></p> <p>Please describe the activities your organization undertakes to promote and assist in the implementation of IAASB pronouncements and other IAASB activities.</p>	<p>1.Two seminars on IAS/IFRS, were performed</p> <p>2.two seminars on IAASB were performed</p> <p>Those training programmes were performed with cooperation of French CNCC and CSOEC</p> <p>3.The Institute asks to its members the application of IAASB in the</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>performance of work.</p> <p>4.A special introductory seminar was performed on quality control based on IAASB requirements.</p>	
4.	SMO 4		
4.1.	Responsibility and National Ethical Requirements		
4.1.1.	<p><i>IFAC MB and Ethical Requirements</i> Does your organization establish ethical requirements (e.g. code of ethics, code of conduct, ethics rules, member regulations, etc.) to be complied with by your members?</p> <p>Help text: In some countries, ethical requirements may be established on a regional, provincial, or state basis. Where this is the case in your country for the ethical requirements that apply to your members, please contact Compliance Staff for further instruction.</p>	<p>1 <input checked="" type="radio"/> Yes, our organization does establish ethical requirements</p> <p>2 <input type="radio"/> No, our organization does not establish ethical requirements</p>	<p>Our ethical requirements are based on the IFAC 2001 code of ethics for professional accountants (IFAC) and the codes of ethics of French institute of chartered accountants and the “Compagnie Nationale des Commissaires aux Comptes” which converge enough with the 2005 code of ethics (IFAC).</p>

Number	Question Title/Text/Help text	Answer	Comments
4.1.2.	<p><i>IFAC MB and Convergence with IFAC Code</i> Has your organization implemented convergence with the IFAC Code of Ethics as an objective?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
4.1.9.	<p><i>IFAC MB Approach to Ethics</i> Which of the following options best describes your organization's activities to incorporate the IFAC Code?</p> <p>For the purposes of the Part 2 SMO 4 module, modifications include: Deletion/omission of concepts, principles, or guidance that are established in the IFAC Code; Inclusion of concepts, principles, or guidance that are not in the IFAC Code; Other amendments that give rise to differences between your organization's ethical requirements and the IFAC Code.</p>	<p>1 <input type="radio"/> Our organization adopted the IFAC Code as issued without modifications</p> <p>2 <input checked="" type="radio"/> Our organization adopted the IFAC Code but with modifications</p> <p>3 <input type="radio"/> Our organization has developed our own ethical requirements with a process to eliminate differences between our ethical requirements and the IFAC</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>Code</p> <p>40 Our organization develops our own ethical requirements and uses another approach to incorporate the IFAC Code of Ethics</p>	
4.1.10.	<p><i>IFAC MB and Code - Eliminate Differences</i></p> <p>Describe the process used to adopt the IFAC Code or the process used to eliminate differences between your organization's ethical requirements and the IFAC Code.</p>	<p>The approach used to incorporate the requirements of IFAC code of ethics was the adoption with modifications. There were two kinds of modifications:</p> <p>- Our institute deals with two kinds of professions: chartered accountancy (in line with the French definition of task and responsibility, or an expert comptable, a chartered accountant may help for the preparation of financial statements and bookkeeping) and auditing. And we think that the two kinds of professionals don't have the same ethical requirements;</p> <p>- Conflicts of interest. The business law in OHADA provides a definition of conflicts of interest which is not as deep as the IFAC</p>	

Number	Question Title/Text/Help text	Answer	Comments
		one.	
4.2.	MB and Version of IFAC Code		
4.2.1.	<i>Version of IFAC Code</i> Which version of the IFAC Code was adopted or used as the basis for your organization's ethical requirements?	<p>1 <input checked="" type="radio"/> The IFAC Code currently in effect, revised and issued in June 2004</p> <p>2 <input type="radio"/> A version issued prior to 2004</p> <p>3 <input type="radio"/> The revised IFAC Code issued and in effect June 30, 2006</p>	Our ethical requirements are based on the IFAC 2001 code of ethics for professional accountants (IFAC) and the codes of ethics of French institute of chartered accountants and the “Compagnie Nationale des Commissaires aux Comptes” which converge enough with the 2005 code of ethics (IFAC).
4.2.3.	<i>MB and Revised Code</i> Does your organization have plans to adopt the revised IFAC Code (effective June 30, 2006) or revise your ethical requirements to incorporate the revised IFAC Code? Select the option that is the most relevant.	<p>1 <input type="radio"/> Our organization has already amended our ethical requirements for the revised IFAC Code (effective June 30, 2006)</p> <p>2 <input checked="" type="radio"/> Our organization is in the process of amending or has</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>included a plan to amend our ethical requirements for the revised IFAC Code (effective June 30, 2006)</p> <p>3○ Our organization currently has not included in our work program a plan to amend our ethical requirements for the revised IFAC Code (effective June 30, 2006)</p> <p>4○ Other (please describe)</p>	
4.2.5.	<i>MB and Revision Plans</i> Please describe the work program timetable.	Not applicable.	
4.3.	<i>Ethical Requirements by Gov / Reg Bodies</i> In addition to the ethical requirements established by your organization, are there also laws or regulations that set out ethical requirements to be complied with by your members?	<p>1○ Yes</p> <p>2⊙ No</p>	
4.5.	<i>Comparison of Requirements SMO 4</i> Does your organization have information that identifies any differences between the IFAC Code of Ethics currently in effect or the revised Code and the national ethical requirements? In responding to this question, differences include:	1○ Yes, our organization has this information and it will be submitted	Our code of ethics contains all principles of IFAC. But, as previously stated, we must design in detail an implementation programme covering aspects like quality control, corporate

Number	Question Title/Text/Help text	Answer	Comments
	<p>Principles, concepts, and guidance in the IFAC Code that are not addressed in the national ethical requirements; Principles, concepts, and guidance in the IFAC Code that are not equivalent to the national ethical requirements; Principles, concepts, rules, regulations, laws, or other mandatory ethical requirements in national ethical requirements that are not addressed in the IFAC Code.</p> <p>The phrase "national ethical requirements" as used in this questionnaire refers to the totality of ethical requirements established by your organization and others including government and regulatory bodies that are applicable to your members.</p>	<p>2 <input type="radio"/> This information will be submitted by another IFAC member body</p> <p>3 <input checked="" type="radio"/> No, the information is not available</p>	governance, harmonised audit file even if the last aspect was covered in a seminar on IAASB standards in years 2003, 2004 and 2005.
4.6.	Fundamental Principles - National		
4.6.1.	Integrity - Principle		
4.6.1.1.	<p><i>Integrity</i></p> <p>Do the national ethical requirements require professional accountants to comply with the fundamental principle "integrity" as described in the revised IFAC Code?</p>	<p>1 <input type="radio"/> Yes, professional accountants are required to comply with the same principle</p> <p>2 <input checked="" type="radio"/> Yes, professional accountants</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>are required to comply with a similar or equivalent principle</p> <p>3○ The same or similar / equivalent principle has not been established</p>	
4.6.1.2.	<p><i>Integrity Requirement</i></p> <p>Is the principle set out in your organization's ethical requirements and / or in laws and regulations? Select all the answer options that are appropriate.</p>	<p>1☑ Our organization's ethical requirements</p> <p>2☑ Law that regulates professional accountants and / or auditors</p> <p>3☐ Securities regulation</p> <p>4☐ Other laws and / or regulation</p>	
4.6.1.3.	<p><i>Integrity - Other</i></p> <p>Please state the term used to describe this principle and how this principle is defined.</p>	<p>Integrity implies not merely honesty but fair dealing and truthfulness.</p>	
4.6.2.	<p>Objectivity - Principle</p>		
4.6.2.1.	<p><i>Objectivity</i></p> <p>Do the national ethical requirements require professional accountants to comply with the fundamental principle "objectivity" as described in the revised IFAC Code?</p>	<p>1○ Yes, professional accountants are required to comply with the same principle</p> <p>2⊙ Yes, professional accountants are required to comply with a similar or equivalent principle</p> <p>3○ The same or similar /</p>	

Number	Question Title/Text/Help text	Answer	Comments
			equivalent principle has not been established
4.6.2.2.	<i>Objectivity Requirement</i> Is the principle set out in your organization's ethical requirements and / or in laws and regulations? Select all the answer options that are appropriate.	<input checked="" type="checkbox"/> 1 Our organization's ethical requirements <input checked="" type="checkbox"/> 2 Law that regulates professional accountants and / or auditors <input type="checkbox"/> 3 Securities regulation <input type="checkbox"/> 4 Other laws and / or regulation	
4.6.2.3.	<i>Objectivity - Other</i> Please state the term used to describe this principle and how this principle is defined.		The principle of objectivity imposes the obligation on all professional accountants to be fair, intellectually honest and free of conflict of interest.
4.6.3.	Professional Competence / Due Care - Principle		
4.6.3.1.	<i>Prof Competence / Due Care</i> Do the national ethical requirements require professional accountants to comply with the fundamental principle "professional competence and due care" as described in the revised IFAC Code?	<input type="radio"/> 1 Yes, professional accountants are required to comply with the same principle <input checked="" type="radio"/> 2 Yes, professional accountants are required to comply with a similar or equivalent principle	

Number	Question Title/Text/Help text	Answer	Comments
		3 <input type="radio"/> The same or similar / equivalent principle has not been established	
4.6.3.2.	<i>Prof Competence / Due Care Req</i> Is the principle set out in your organization's ethical requirements and / or in laws and regulations? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Our organization's ethical requirements 2 <input checked="" type="checkbox"/> Law that regulates professional accountants and / or auditors 3 <input type="checkbox"/> Securities regulation 4 <input type="checkbox"/> Other laws and / or regulation	
4.6.3.3.	<i>Prof Competence / Due Care - Other</i> Please state the term used to describe this principle and how this principle is defined.	Not applicable	
4.6.4.	Confidentiality - Principle		
4.6.4.1.	<i>Confidentiality</i> Do the national ethical requirements require professional accountants to comply with the fundamental principle "confidentiality" as described in the revised IFAC Code?	1 <input type="radio"/> Yes, professional accountants are required to comply with the same principle 2 <input checked="" type="radio"/> Yes, professional accountants are required to comply with a similar or equivalent principle 3 <input type="radio"/> The same or similar / equivalent principle has not been established	
4.6.4.2.	<i>Confidentiality Requirement</i>		

Number	Question Title/Text/Help text	Answer	Comments
	Is the principle set out in your organization's ethical requirements and / or in laws and regulations? Select all the answer options that are appropriate.	<input checked="" type="checkbox"/> Our organization's ethical requirements <input checked="" type="checkbox"/> Law that regulates professional accountants and / or auditors <input type="checkbox"/> Securities regulation <input type="checkbox"/> Other laws and / or regulation	
4.6.4.3.	<i>Confidentiality - Other</i> Please state the term used to describe this principle and how this principle is defined.	Not applicable	
4.6.5.	Professional Behavior - Principle		
4.6.5.1.	<i>Professional Behavior</i> Do the national ethical requirements require professional accountants to comply with the fundamental principle "professional behavior" as described in the revised IFAC Code?	<input type="radio"/> Yes, professional accountants are required to comply with the same principle <input checked="" type="radio"/> Yes, professional accountants are required to comply with a similar or equivalent principle <input type="radio"/> The same or similar / equivalent principle has not been established	
4.6.5.2.	<i>Professional Behavior Requirement</i> Is the principle set out in your organization's ethical requirements and / or in laws and regulations? Select all the answer options	<input checked="" type="checkbox"/> Our organization's ethical requirements	

Number	Question Title/Text/Help text	Answer	Comments
	that are appropriate.	<p>2 <input checked="" type="checkbox"/> Law that regulates professional accountants and / or auditors</p> <p>3 <input type="checkbox"/> Securities regulation</p> <p>4 <input type="checkbox"/> Other laws and / or regulation</p>	
4.6.5.3.	<p><i>Professional Behavior - Other</i> Please state the term used to describe this principle and how this principle is defined.</p>	Not applicable.	
4.7.	Threats and Safeguards - National		
4.7.1.	<p><i>Threats and Safeguards</i> Do the national ethical requirements establish a framework or principle similar or equivalent to the threats and safeguards framework as described in the revised IFAC Code (effective June 30, 2006)? Select the answer option that is the most appropriate.</p>	<p>1 <input type="radio"/> Yes, our organization has a threats and safeguards framework or similar / equivalent framework in our ethical requirements</p> <p>2 <input checked="" type="radio"/> Yes, a threats and safeguards framework or similar / equivalent framework is in the ethical requirements established in law and / or regulation</p> <p>3 <input type="radio"/> No, a threats and safeguards framework, or similar / equivalent framework has not been established in the national ethical requirements</p>	

Number	Question Title/Text/Help text	Answer	Comments
4.7.3.	<i>Threats and Safeguards - Other</i> Please describe the threats and safeguards framework or similar requirement established by your organization or law / regulation.	There may exist many types of treats: - Threats to independence and safeguards, * Threats to independence include self-interest threats, self review threats, advocacy threats etc.	Such a detailed analysis has not yet been performed by our Institute because of lack of experience.
4.7.4.	<i>Application of Framework SMO 4</i> Which of the following does the threats and safeguards framework, or similar / equivalent requirement, apply to? Select the answer option that is the most appropriate.	1 <input type="radio"/> All professional accountants 2 <input checked="" type="radio"/> Only to independence requirements relating to professional accountants in public practice. 3 <input type="radio"/> Other	In fact, not applicable.
4.8.	Ethical Behavior Resolution		
4.8.1.	<i>Identifying and Resolving Unethical Behavior</i> Are there specific requirements and guidance provided to assist your members in identifying and resolving ethical matters? Select all of the answer option that are appropriate.	1 <input type="checkbox"/> Yes, our organization has developed requirements for identifying and resolving ethical matters 2 <input checked="" type="checkbox"/> Yes, government, regulatory,	

Number	Question Title/Text/Help text	Answer	Comments
		<p>or oversight bodies have developed requirements for identifying and resolving ethical matters</p> <p>3 <input type="checkbox"/> No, there is no such requirements or guidance</p>	
4.8.3.	<p><i>Gov/Reg/Oversight and Ethical Conflict Resolution</i></p> <p>Are the ethical conflict resolution requirements and guidance established by government, regulators adopted from the IFAC Code or similar / equivalent to the guidance in the Code? Select the answer option that is the most appropriate.</p>	<p>1 <input type="radio"/> Yes, the requirements and guidance are adopted from the IFAC Code</p> <p>2 <input checked="" type="radio"/> Yes, the IFAC Code was used as a model in developing the requirements</p> <p>3 <input type="radio"/> Yes, the requirements are similar / equivalent to the IFAC Code</p> <p>4 <input type="radio"/> No, the requirements differ from the IFAC Code</p>	
4.9.	Independence and Threats So Significant		
4.9.1.	<p><i>Provisions and Threats to Independence</i></p> <p>The "SMO 4: Provisions Relating to Threats to Independence" report refers to specific provisions of Section 290 of the revised IFAC Code of Ethics that are currently in effect. Section 290 requires members of assurance teams, firms, and when</p>	<p>1 <input checked="" type="radio"/> Our organization will complete the "SMO 4: Provisions Relating to Threats to Independence" report</p>	

Number	Question Title/Text/Help text	Answer	Comments
	<p>applicable, network firms be independent of assurance clients and describes specific circumstances that may give rise to threats to independence.</p>		
	<p>Where Section 290 is applicable to your members, the SMO 4: Provisions Relating to Threats to Independence report should be completed and submitted to Compliance Staff. Alternatively, where this information is available in another format it can be submitted instead of the report. Select the option below to confirm the information to be submitted.</p> <p>Help text: Section 290 of the revised Code of Ethics is currently in effect. Section 290 describes specific provisions that may give rise to threats to independence that are so significant, no safeguards are available to reduce the threat to an acceptable level. For some provisions the Code describes the actions that are available to address the threat.</p>	<p>2○ Our members provide assurance services; however, another IFAC member body will complete the "SMO 4; Provisions Relating to Threats to Independence" report or provide the relevant information to Compliance Staff.</p> <p>3○ Our members do not provide assurance services; therefore, Section 290 and the</p>	

Number	Question Title/Text/Help text	Answer	Comments
			Provisions Relating to Threats to Independence is not applicable to our organization.
4.10.	National Ethical Requirements - Other		
4.10.1.	National - Prof Accountants		
4.10.1.1.	<i>National Additional - Prof Accountants</i> Are there rules, regulations, laws, or other mandatory ethical requirements established by your organization, government, regulatory or other bodies that your members must comply with but are not addressed in the revised IFAC Code (effective June 30, 2006)?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	
4.10.1.2.	<i>National Conflicts - Prof Accountants</i> Are there principles, concepts, and guidance in the revised IFAC Code (effective June 30, 2006) that conflict with national ethical requirements applicable to your requirements?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	
4.10.2.	National - Public Practice		
4.10.2.1.	<i>National Additional - Public Practice</i> Are there rules, regulations, laws, or other mandatory ethical requirements established by your organization, government, regulatory or other bodies that are applicable to your members who are professional accountants in public practice that are not	1 <input type="radio"/> Not applicable as our members do not operate as professional accountants in public practice	

Number	Question Title/Text/Help text	Answer	Comments
	addressed in the revised IFAC Code (effective June 30, 2006)?	2 <input type="radio"/> Yes 3 <input checked="" type="radio"/> No	
4.10.2.2.	<i>National Conflicts - Public Practice</i> Are there principles, concepts, and guidance in the revised IFAC Code (effective June 30, 2006) that conflict with national ethical requirements applicable to your members who are professional accountants in public practice?	1 <input type="radio"/> Not applicable as our members do not operate as professional accountants in public practice 2 <input type="radio"/> Yes 3 <input checked="" type="radio"/> No	
4.10.3.	National - Business		
4.10.3.1.	<i>National Additional - Business</i> Are there rules, regulations, laws, or other mandatory ethical requirements established by your organization, government, regulatory or other bodies that are applicable to your members who are professional accountants in business that are not addressed in the revised IFAC Code (effective June 30, 2006)?	1 <input type="radio"/> Not applicable as our members do not operate as professional accountants employed in business 2 <input type="radio"/> Yes 3 <input checked="" type="radio"/> No	
4.10.3.2.	<i>National Conflicts - Business</i> Are there principles, concepts, and guidance in the revised IFAC Code (effective June 30, 2006) that conflict with national ethical requirements applicable to your members	1 <input type="radio"/> Not applicable as our members do not operate as professional accountants employed in business	

Number	Question Title/Text/Help text	Answer	Comments
	who are professional accountants employed in business?	2 <input type="radio"/> Yes 3 <input checked="" type="radio"/> No	
4.11.	<i>Translation of IFAC Code</i> Has your organization or others (e.g. government or regulatory body) translated the IFAC Code (in effect) or earlier versions of the Code? Select all the answer options that are appropriate.	1 <input type="checkbox"/> No, as English is an official language or widely spoken language 2 <input type="checkbox"/> Yes, our organization has translated the IFAC Code 3 <input checked="" type="checkbox"/> Yes, a government, regulatory, or other body has translated the IFAC Code 4 <input type="checkbox"/> No, the IFAC Code has not been translated and English is not an official language or widely spoken language	1998 and 2003 IFAC codes of ethics have been translated by the French institute and FIDEF. We use them but we don't know the procedure used for translation
4.12.	<i>Translation Body SMO 4</i> What organization translated the IFAC Code and which version of the Code was translated (e.g. IFAC Code currently in effect, a previous version)?	1998 and 2003 IFAC codes of ethics have been translated by the French institute and FIDEF. We use them but we don't know the procedure used for translation	
4.14.	IFAC Code Translated SMO 4		
4.14.1.	<i>IFAC Translation Policy SMO 4</i> Was the IFAC Translation Policy followed?	1 <input checked="" type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
		<input type="radio"/> No <input type="radio"/> It was translated by a government or regulatory body and the information is not available	
4.14.2.	<i>Principal Translator SMO 4</i> Who was the principal translator? Select the answer option that is the most appropriate.	<input type="radio"/> Our organization is the principal translator <input checked="" type="radio"/> The government or another organization is the principal translator <input type="radio"/> Our organization and the government or another organization are the principal translators <input type="radio"/> It was translated by a government or regulatory body and the information is not available	1998 and 2003 IFAC codes of ethics have been translated by the French institute and FIDEF. We use them but we don't know the procedure used for translation
4.14.3.	<i>Key Words SMO 4</i> Does the translation process include a list of key words including terms defined within the IFAC Code?	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> It was translated by a government or regulatory	

Number	Question Title/Text/Help text	Answer	Comments
		body and the information is not available	
4.14.4.	<i>Faithful Translation SMO 4</i> What processes are in place to ensure a faithful translation of the IFAC Code? If it was translated by a government or regulatory body and the information is not available, please state this in the response.	Joint process and consultation of original ISA requirement, use of experts, review process.	
4.15.	<i>Activities to Promote IFAC Code of Ethics</i> Please describe the activities your organization undertakes to promote and assist in implementing the pronouncements (e.g. IFAC Code of Ethics) and work of IFAC's International Ethics Standards Board for Accountants.	sensitization of our members.	
5.	SMO 5		
5.1.	<i>Public Sector Accounting Standards - Objective</i> Has the federal government / national government established convergence with International Public Sector Accounting Standards (IPSASs) as an objective?	1 <input type="radio"/> Yes 2 <input type="radio"/> No 3 <input checked="" type="radio"/> Information is not available or not known	We cannot answer this question. Our institute will try to have the correct information on the Cameroonian government plan.
5.4.	<i>Activities to Promote IPSASB</i>		

Number	Question Title/Text/Help text	Answer	Comments
	<p><i>Pronouncements</i> Please describe the activities your organization undertakes to promote pronouncements issued by the International Public Sector Accounting Standards Board. Please provide an explanation where such activities have not been undertaken because they are not within the scope of your organization's objectives or work program.</p>	None.	
6.	SMO 6		
6.1.	<p><i>Investigation and Discipline Program</i> In your jurisdiction is there a program for investigating and disciplining members of your organization for misconduct, including breaches of professional standards and rules?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	In fact such requirements are covered by the law and the internal regulation.
6.3.	Responsibility for Investigation and Discipline		
6.3.1.	<p><i>Body Responsible for Investigation and Discipline</i> Is your organization responsible for investigation and discipline of misconduct, including breaches of professional standards and rules by its individual members (and, if local laws and practices permit, by firms)? Select the answer option that is most</p>	<p>1 <input type="radio"/> Yes, our organization has this responsibility</p>	The justice has the right to cease a matter in which ONECCA members (individual and firms) are accused by clients on misconduct. But even if the

Number	Question Title/Text/Help text	Answer	Comments
	appropriate.	<p data-bbox="940 602 1402 732">2○ No, responsibility for investigation and discipline rests solely with an external body</p> <p data-bbox="940 740 1402 870">3⊙ Our organization shares responsibility for investigation and discipline with an external body</p> <p data-bbox="940 878 1402 906">4○ Other</p>	<p data-bbox="1402 329 1768 459">justice condemns such a member our code of ethics reaffirms the case before any internal sanction.</p> <p data-bbox="1402 500 1768 597">With the other bodies, ONECCA is associated in the ruling investigation.</p>
6.3.2.	<p data-bbox="373 914 940 979"><i>Name of Body Responsible for Investigation and Discipline</i></p> <p data-bbox="373 987 940 1117">Provide the name(s) of the external body responsible for investigation and discipline or the name of the body sharing this responsibility with the member body.</p>	<p data-bbox="940 987 1402 1052">- The Executive Secretary of CEMAC</p> <p data-bbox="940 1060 1402 1157">- The Financial Market Commission for the listed companies.</p> <p data-bbox="940 1166 1402 1255">- COBAC (Commission bancaire de l’Afrique Centrale) concerning the banking sector.</p>	
6.5.	SMO 6 - Detailed Assessment		
6.5.1.	Rules and Procedures for Investigation		

Number	Question Title/Text/Help text	Answer	Comments
and Discipline			
6.5.1.1.	<i>Rules and Procedures</i> Does your organization establish in its constitution or rules the provisions and processes for the investigating and disciplining your members?	1 ☉ Yes	<p>Our code of ethics provides that in case of misconduct the Institute has to take disciplinary action against the concerned member. To build its conviction, the institute must investigate and judge the matter.</p> <p>- The institute court is called “Chambre de discipline” - There is no obligation to report to outside bodies</p> <p>As for the approach to proceeding the steps, they are as follows:</p> <ul style="list-style-type: none"> - Reception of queries and complains - Answer telling that the case will be studied, - Proceeding and hearing about the case, - Potential sanctions. <p>- The court has two steps: the first instance and the last instance. The last one is presided over by a real court</p>

Number	Question Title/Text/Help text	Answer	Comments
			judge of Cameroon National Court of Justice.
		2○ No	
6.5.1.3.	<p><i>Misconduct</i></p> <p>In your jurisdiction, which of the following are considered "misconduct" as described in SMO 6 paragraph 4? Select all the answer options that are appropriate.</p>	<p>1<input type="checkbox"/> Criminal activity</p> <p>2<input checked="" type="checkbox"/> Acts or omissions likely to bring the accountancy profession into disrepute</p> <p>3<input checked="" type="checkbox"/> Breaches of professional standards</p> <p>4<input checked="" type="checkbox"/> Breaches of ethical requirements</p> <p>5<input checked="" type="checkbox"/> Gross professional negligence</p> <p>6<input checked="" type="checkbox"/> A number of less serious instances of professional negligence that, cumulatively, may indicate unfitness to exercise practicing rights</p> <p>7<input checked="" type="checkbox"/> Unsatisfactory work</p> <p>8<input type="checkbox"/> Other (please describe)</p>	<p>The criminal activity is raised and judged by the state court of justice.</p>
6.5.2.	<p><i>Types of Sanctions</i></p> <p>Which of the following actions can be imposed by those who judge such issues: Select all the answer options that are appropriate.</p>	<p>1<input checked="" type="checkbox"/> Reprimand</p>	<p>The sanctions are gradually laid down as follow:</p> <p>- Scorning,</p> <p>- Blame,</p>

Number	Question Title/Text/Help text	Answer	Comments
		<p>2 <input checked="" type="checkbox"/> Loss or restriction of practice rights</p> <p>3 <input type="checkbox"/> Fine/payment of costs</p> <p>4 <input checked="" type="checkbox"/> Loss of professional title (designation)</p> <p>5 <input checked="" type="checkbox"/> Exclusion from membership</p> <p>6 <input type="checkbox"/> Other (please describe)</p>	<p>- Temporary suspension of activities.</p> <p>- Exclusion from membership</p>
6.5.3.	Provision of Information and Guidance to Members		
6.5.3.1.	<p><i>Information and Guidance</i></p> <p>Does your organization make each member fully aware of:</p> <p>- All provisions of the ethical code and other applicable professional standards, rules and requirements (and any amendments), whether issued by IFAC or at the national level by the member body and</p> <p>- Consequences of non-compliance?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
6.5.3.2.	<p><i>Information and Guidance Description</i></p> <p>Provide a brief description of how your organization meets this requirement of SMO 6.</p>	<p>From our point of view we may be informed about misconduct and breaches of rules by two sources: quality control actions and</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>complaints coming from the clients of members and the public in general, including public administration.</p> <p>As for quality control we have said that as it was analysed by more experienced experts of institution where it is functioning the process has to be well analysed and studied before its implementation, because difficult problems may come out with members (we already raised the issue of confidentiality for clients file in an institution where we just have 150 members who know each other. One suggestion was for sometimes to use people coming from externally, possible Europe or America. But cost aspect cannot be neglected).</p>	
6.5.4.	Obligations to Report to Outside Bodies		
6.5.4.1.	<p><i>Reporting to Outside Bodies</i></p> <p>Is your organization obligated under local laws to report possible involvement in serious crimes and offences by its individual members or member firms to the appropriate public authority and disclose related information to that authority?</p>	<p>1 <input type="radio"/> Yes</p> <p>2 <input checked="" type="radio"/> No</p>	

Number	Question Title/Text/Help text	Answer	Comments
6.5.4.2.	<i>Reporting to Outside Bodies Follow Up</i> Please describe your plans to introduce an obligation or requirement to report possible involvement in serious crimes and offences by individual members or member firms to the appropriate public authority and disclose related information to that authority.	At a next general assembly a resolution will be proposed covering the issue and action with official bodies will be taken to provide for the requirement.	
6.5.5.	<i>Approach to Proceedings</i> What type of approach does your organization use to initiate investigation and discipline proceedings? Select all the answer options that are appropriate.	<p>1 <input checked="" type="checkbox"/> Information-based</p> <p>2 <input checked="" type="checkbox"/> Complaints-based</p> <p>3 <input type="checkbox"/> Other (please describe)</p> <p>4 <input type="checkbox"/> None of the above</p>	<p>As said previously the system is based on the information based and complaints-based. in both cases, ad hoc commission are set up to deal with the case.</p> <p>In addition, the law has provided for a disciplinary commission whose functions and responsibility were described earlier.</p>
6.5.6.	Investigative Powers and Processes		
6.5.6.1.	<i>Powers</i> Does your organization have all required powers so that authorized personnel can carry out an effective investigation?	1 <input checked="" type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
		2 <input type="radio"/> No	
6.5.6.3.	<p><i>Cooperation of Members</i></p> <p>Do the powers to carry out an effective investigation include: Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> A requirement for members (and member firms) to co-operate in the investigation of complaints and to respond promptly to all communications from the member body</p> <p>2 <input checked="" type="checkbox"/> Provision for sanctions in the event of failure to comply</p> <p>3 <input type="checkbox"/> None of the above</p>	<p>In some of the cases encountered involved members were asked to answer investigation queries and their attitude cooperative. In cas of negative attitude (which hasn't happened yet) sanctions can be taken.</p>
6.5.6.6.	<p><i>Expertise and Resource</i></p> <p>Does your organization maintain appropriate expertise and adequate financial and other resources to enable timely investigative and disciplinary action?</p>	<p>1 <input type="radio"/> Yes (please describe)</p> <p>2 <input checked="" type="radio"/> No</p>	<p>In the general cas of the issue being investigated inside the country, financial rressources of the institute can cover most of the cases when the issue has to be investigated and judge outside (CEMAC region or else where) financial rressources may be a serious problem.</p>
6.5.6.7.	<p><i>Expertise and Resources Follow Up</i></p> <p>What plans do you have for developing the appropriate expertise and resources required to enable timely investigative and disciplinary action, or if you do not have</p>	<p>We don't have such plan: we are building a new institue and for our development it was not a priority.</p>	

Number	Question Title/Text/Help text	Answer	Comments
	those plans, what special reasons or conditions for that fact exist?	But now, we will prepare a plan to submit to the next general assembly, on December 1st, 2006.	
6.5.6.8.	<p><i>Independence and Subject of Investigation</i> Does your organization in all cases, confirm at the start of the investigation that any individual chosen to assist in an investigation is independent from (a) the subject of the investigation, and (b) anyone connected with or interested in the matter investigated?</p> <p>Help text: If a conflict exists at the start of an investigation, or arises during the investigation, the chosen individual should immediately withdraw. Similar considerations apply equally to anyone else connected with the investigation and hearing of cases.</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
6.5.6.10.	<p><i>Infrastructure</i> Which of the following best describes your organization's investigation and discipline infrastructure? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="radio"/> One committee/panel to investigate the complaint and a separate committee/tribunal to administer disciplinary action</p> <p>2 <input type="radio"/> A single committee/panel to conduct the investigation and administer disciplinary action.</p>	

Number	Question Title/Text/Help text	Answer	Comments
		3 <input type="radio"/> Other	
6.5.6.12.	<i>Independent Review</i> Has your organization established and does it maintain a process for the independent review of complaints by clients and others where it has been decided by the investigation committee that the matter will not be referred to a disciplinary hearing?	1 <input type="radio"/> Yes	
		2 <input checked="" type="radio"/> No	
6.5.6.13.	<i>Independent Review Follow Up</i> Please explain why your organization has not established and maintained such a process.	the importance of establishing and maintaining independent review follow up is know by us. but the size of our organisation did not allow us to conduct this kind of specialised job	
6.5.7.	The Disciplinary Process		
6.5.7.1.	<i>Composition of Tribunal</i> Does the tribunal responsible for the disciplinary hearing contain a balance of professional expertise and outside judgment (e.g., composed of accountants and non-accountants)?	1 <input checked="" type="radio"/> Yes (please describe)	The court has two steps: the first instance and the last instance. The last one is presided over by a real court judge of Cameroon National Court of Justice
		2 <input type="radio"/> No	
6.5.7.3.	<i>Conflicts</i> Are members of the investigation committee or the disciplinary tribunal permitted to	1 <input type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
	serve on both at the same time, or in relation to the same case?	2 <input type="radio"/> No	
6.5.7.5.	<p><i>Independence of Tribunal</i> Briefly describe how the disciplinary tribunal exhibits independence.</p>	<p>Our internal regulation provide that:</p> <ul style="list-style-type: none"> - licence accountant cannot judge chartered accountant, - associate member cannot judge other associate member of one firm, - members of the board are not authorized to become members of "chambre d'appel", - président of "chambre d'appel" is a national court designed by minister of justice, - Members of "chambre d'appel" are elected by general assembly. 	
6.5.7.6.	<p><i>Appeals Process</i> Does your organization's rules:</p> <p>Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Permit a qualified lawyer or other person chosen by the defendant to accompany and represent the defendant at all disciplinary hearings and to advise him or her throughout the investigative and disciplinary process</p> <p>2 <input checked="" type="checkbox"/> Permit the defendant to</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>appeal the conviction and any imposed sanction</p> <p>3 <input checked="" type="checkbox"/> Permit any order made against the defendant to be suspended by the tribunal that convicted the defendant, pending the hearing of that appeal</p> <p>4 <input type="checkbox"/> Prohibit the appeal tribunal from including a prosecutor or a member of the first tribunal, or any other individual who was concerned with the original conviction</p> <p>5 <input checked="" type="checkbox"/> Require that the same procedures apply to the appeal process as apply to hearings before the disciplinary tribunal</p> <p>6 <input type="checkbox"/> None of the above</p>	
6.5.7.7.	<p><i>Appeals Process Follow Up</i> Please explain why your organization has not established the rules that were not selected.</p>	<p>We have just one rule not selected. It is because we don't understand its meaning.</p>	
6.5.8.	<p>Administrative Processes</p>		
6.5.8.1.	<p><i>Elements of Administrative Processes</i> As a part of Investigation and Discipline administrative processes does your</p>	<p>1 <input type="checkbox"/> Establish time limits for disposal (completion) of all</p>	<p>To have an administrative process as described here,</p>

Number	Question Title/Text/Help text	Answer	Comments
	<p>organization:</p> <p>Select all the answer options that are appropriate.</p>	<p>cases</p> <p>2 <input type="checkbox"/> Maintain and operate tracking mechanisms, to ensure that all investigations and prosecutions are promptly handled, and that all necessary action is taken at the appropriate stage</p> <p>3 <input type="checkbox"/> Maintain a procedure requiring (a) notification to all persons employed or otherwise participating in the investigative and disciplinary processes (or having access to information concerning such processes) of the importance of maintaining confidentiality, and (b) a binding agreement to maintain that confidentiality</p> <p>4 <input checked="" type="checkbox"/> Maintain secure and confidential facilities for the storage of case papers and</p>	<p>means that our institute must have a particular agent who follow this matter. ONECCA is not on that level. But it will introduce in its administration more and more requirement to deal with this necessity.</p>

Number	Question Title/Text/Help text	Answer	Comments
		<p>other evidence</p> <p>5 <input checked="" type="checkbox"/> Maintain records of all investigation and disciplinary proceedings</p> <p>6 <input type="checkbox"/> None of the above</p>	
6.5.8.2.	<p><i>Elements of Administrative Processes</i></p> <p><i>Follow Up</i></p> <p>Please explain why your organization has not established the administrative processes that were not selected.</p>	<p>The institute is a small organisation of 150 members. Furthermore our organisation is quite young. Therefore</p> <p>- We don't have resources to have one or two people monitoring all the element which are laid down in this question.</p> <p>Actually we have two full time staff members: one being devoted to follow up the demanding INTEC training program and the other having to handle all the other administrative tasks.</p> <p>A president and the executive committee are all part time functions and also to care their own accounting firm.</p> <p>More other budget of ONECCA is very limited because of the limited</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>number of members. The dus per member are very high in comparison to what is paid in Europe or in America. Alone practictionner has to pay a yearly amount €91,469. Partners and members of the local firm have to pay €91,469 partners and big four have to pay for their firm € 365,877.</p> <p>Such amounts don't include the requirement for professional training (seminars, round table) From 2002 to 2004, the training programs on IAASB and IFRS were financed for an important part by the European Union such founding possibilities were not review in 2005 and 2006. Managerial speaking, planing, programing and budgeting is usefull when there are ressources. As in the past, we will endeavor to benefit for some funds comming for external cooperation but we cannot ourselves to budget amount will no be financed. However we will do our best.</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>If some solutions can come from IFAC in that respect we will be very glad.</p> <p>In addition the transportation cost is the most expansive in the world from America, Europe to Africa and vice versa, which means that when we have to get human resources coming from Europe this estimation of cost is crucial.</p>	
6.5.8.3.	Case Numbers		
6.5.8.3.1.	<i>2005 Heard Case Numbers</i> Indicate the number of cases heard in 2005.	0	
6.5.8.3.2.	<i>2004 Heard Case Numbers</i> Indicate the number of cases heard in 2004.	0	
6.5.8.3.3.	<i>2003 Heard Case Numbers</i> Indicate the number of cases heard in 2003.	0	
6.5.8.3.4.	<i>2005 Completed Case Numbers</i> Indicate the number of cases completed in 2005.	0	
6.5.8.3.5.	<i>2004 Completed Case Numbers</i> Indicate the number of cases completed in 2004.	1	The case started from a complain of a member against another member at the

Number	Question Title/Text/Help text	Answer	Comments
			institute meantime the member braugt the cas to the court which judge and sentence against the member on which the complaint was made by the other member. A court judgement is public. So the result could be known by any body.
6.5.8.3.6.	<i>2003 Completed Case Numbers</i> Indicate the number of cases completed in 2003.	0	
6.5.8.3.7.	<i>Average time required for disposal of cases</i> Indicate the average time (in months) required for the disposal (completion) of a case. This number should include both the time spent on (a) the investigation of the complaints and (b) the disciplinary proceedings.	0	we don't have experience on this issue.
7.	SMO 7		
7.1.	<i>Accounting Standards in Law/Regulation</i> Does law or regulation establish the set of accounting standards to be used for preparation of financial statements of private sector listed entities and non-listed entities? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Yes, for financial statements of listed entities	Concerning the listed companies since the Douala Stock Exchange (Cameroon) has just been set up and is not yet really very operational. our answer "yes" is a

Number	Question Title/Text/Help text	Answer	Comments
	<p>Where the law / regulation establishes the accounting standards to be used by reference to the set of standards to be used by their name or by including the text of the standards in the law / regulation, please respond "yes" to this question. Section 7.8. of this module includes questions about the law / regulation.</p> <p>Where the law / regulation gives authority to a national standard-setter to establish the accounting standards, please respond "no". Section 7.2. of this module includes questions about the standard-setter and the accounting standards that are established.</p>	<p>2 <input checked="" type="checkbox"/> Yes, for financial statements of non-listed entities</p> <p>3 <input type="checkbox"/> No, for financial statements of listed entities</p> <p>4 <input type="checkbox"/> No, for financial statements of non-listed entities</p>	<p>translation of the requirement of the law and the regulation of the preliminary actions with the financial market commission (the structure similar to the american SEC) As for the non-listed as previously listed two sets of standards are used: OHADA (general) and COBAC (banking sector).</p>
7.8.	Law/Reg and Accounting Standards		
7.8.1.	<p><i>Law/Reg Accounting Standards - Private Sector</i></p> <p>Is there only one group of accounting standards or are the accounting standards applicable to listed entities different from non-listed entities?</p>	<p>1 <input checked="" type="radio"/> The accounting standards for listed entities and non-listed entities are the same set of standards</p>	<p>The accounting standards applicable in Cameroun are established by law: "Acte uniforme sur le droit comptable" (Uniform Act on</p>

Number	Question Title/Text/Help text	Answer	Comments
		<p>2○ The accounting standards for listed entities and non-listed entities are not the same set of standards</p>	<p>Accountancy). The same set of standards are applying to both: listed entities and non listed entities.</p>
7.8.2.	<p><i>Accounting Standards for Private Sector</i> Does the law/regulation require the use of International Financial Reporting Standards and other pronouncements issued by the International Accounting Standards Board? Select the answer option that is most appropriate.</p>	<p>1○ The law/regulation simply refers to International Financial Reporting Standards as the accounting standards (without bringing in the full or partial text of individual IFRSs)</p> <p>2○ The law/regulation contains the full text of each IFRS</p> <p>3○ The law/regulation contains the main principles of the IFRSs</p> <p>4○ The law / regulation has a requirement to use IFRSs using another approach (please describe)</p> <p>5⊙ The law / regulation requires</p>	<p>In response of another question we have said that we encourage our members to promote the using of IFRS; our institute is working to sensitize environment to the necessity to adopt IAS/IFRS but we have not enough power to succeed alone this evolution.</p>

Number	Question Title/Text/Help text	Answer	Comments
		the use of national standards with no reference to IFRSs	
7.8.5.	<p><i>National Accounting Standards</i> Provide the name of the national accounting standards for listed entities and non-listed entities and other authoritative pronouncements established by law/regulation.</p>	<p>For listed entities including banks and credit institutions the standards are : DROIT COMPTABLE ET SYSTEME COMPTABLE OHADA.</p> <p>For non listed excluding the banks and credit institutions the standards are : DROIT COMPTABLE ET SYSTEME COMPTABLE OHADA.</p> <p>For banks and credit institutions listed and not listed : PLAN COMPTABLE DES ETABLISSEMENTS DE CREDIT (PCEC) issued by COMMISSION BANCAIRE D'AFRIQUE CENTRALE (COBAC)</p>	
7.8.8.	<p><i>MB Responsibilities National Standards SMO 7</i> Does your organization have responsibility for any of the following activities? Select all</p>	<p>1 <input checked="" type="checkbox"/> Develop or assist in developing the proposed</p>	<p>a) We assisted in developing the exposure Draft of</p>

Number	Question Title/Text/Help text	Answer	Comments
	the answer options that are appropriate.	standards as law / regulation	<p>OHADA and we gave an important input for the final text.</p> <p>In the same way we participated in the development of the PLAN COMPTABLE DES ETABLISSEMENTS DE CREDIT</p> <p>b) For the members of the Institute, we develop INTERPRETATIONS OF OHADA AND PCEC when clarifications are needed.</p> <p>c) We are helping to understand after the publication and communicating the standards to the public</p> <ul style="list-style-type: none"> - OHADA - PCEC - IAS / IFRS <p>d) For the members of the Institute</p>
		2 <input type="checkbox"/> Develop other authoritative pronouncements	
		3 <input checked="" type="checkbox"/> Promulgate the accounting standards (e.g. by publishing or communicating the	

Number	Question Title/Text/Help text	Answer	Comments
		standards to the public) 4 <input type="checkbox"/> Other (please describe) 5 <input type="checkbox"/> None of the above	
7.8.11.	<i>Describe Activities and Law/Reg SMO 7</i> Describe your organization's activities for promulgating and / or implementing the standards.	- Seminars and workshop organised in 2002/2003/2004. - informations written to members as soon as new editions of manueals are available.	
7.8.13.	<i>National Standards and Convergence SMO 7</i> Please describe the activities your organization has undertaken to promote IFRSs and other IASB pronouncements to the relevant government or regulatory body that sets national standards. Include in your explanation descriptions of any specific activities and the outcome.	At the highest political level, we have written many times to the Head of State Paul BIYA and also discussed with the Secretary General of the Presidency of the Republic, Mr. ATANGANA MEBARA, to inform about the importance of IFRS and IASB. Some documents were given for more information. At ministerial level, we have informed the Minister of Economics and Finance, Minister of Justice, Minister of Economic Affairs, Minister of Industries. We have informed also the business community through GICAM (Groupement Intertpatronal du	In a forum recently organised for more sensitisation on IFRS, business leaders and high ranking officials of the ministries named earlier took part (more than 150 leaders). But as stated earlier, we need your support if a decision of the adoption of IFRS has to be taken.

Number	Question Title/Text/Help text	Answer	Comments
		<p>Cameroun) and SYNDUSTRICAM (Syndicat des Industriels du Cameroun) which are the union for industry and commerce business leaders. We informed OHADA Secretary General. We went many times to the headquarters to discuss the convergence between OHADA and IFRS/IAS.</p>	
7.11.	<p><i>Promotion Activities SMO 7</i> Please describe the activities your organization undertakes to promote and assist in the implementation of IFRSs and other IASB pronouncements and activities.</p>	<p>Aside from seminars on IAS/IFRS as explained earlier, ONECCA is riasing the following vehicles:</p> <ul style="list-style-type: none"> - Press conferences covering the subject and usefulness of IFRS: only African continent doesn't seem involved that much. - Round table on the subject with the invitation to resource persons, authoritatives, university professors, researches and own-standing business leader. - special publication in newspapers - a special book is actually at publishing and editorial stages, explaining the difference between OHADA and IFRS and how to move from OHADA to the IFRS. 	

Number	Question Title/Text/Help text	Answer	Comments
		<p>It is good to know that the president of this institute is with a South African, the only African members sitting as full fledged member in the Standard Advisory Council of IASB.</p>	
		<p>We use this occasion to inform IFAC that the problem of resources to assist the implementation of IFRS in Africa is crucial. It is necessary for IFAC to think about the following elements:</p> <ul style="list-style-type: none">* study with some African accounting institutions the strategy bringing the African leaders at the decisions of adopting on converging towards the IFRS* set up a program preferables with giving more details about the implementation* provide for resources to see how to move actually from the national gaps to IFRS.	
		<p>If IFAC thinks that only the national institution can do this work, we doubt if good result can be waited for.</p>	

Number	Question Title/Text/Help text	Answer	Comments
8.	Certification of Chief Executive		
8.1.	<p><i>Complete Certification</i> Once all required questions have been completed, the Certification of Chief Executive should be signed and submitted to Compliance Staff. Click here to download a copy of the Certification form.</p>	<p>1 <input checked="" type="checkbox"/> Yes, the Certification of Chief Executive has been submitted</p> <p>2 <input type="checkbox"/></p>	