

Project: IFAC COMPLIANCE PART 2
Questionnaire: IFAC - Statistics Update and Compliance Program Questionnaires
Report: **Answer set report (All SMO's)**
Report date: 6/10/2011

Answer Set: **Ordre des Experts-Comptables et Comptables Agrés du Bénin (BENIN_OECCA)**

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	<ul style="list-style-type: none"> •OECCA-BENIN has a Quality Assurance Review plan defined to to be implemented for audit after a training session on Quality control in 2009. •OECCA-BENIN is expecting a support from DDPI and IDF grant to move forward in this process through members capacities building.
		2 <input type="radio"/> No	
1.2.	Responsibility for Quality Assurance - Overview		
1.2.1.	<i>Responsibility for Quality Assurance</i> Within your jurisdiction, is your	1 <input checked="" type="radio"/> Yes - for all audits of	Ongoing process.

Number	Question Title/Text/Help text	Answer	Comments
	<p>organization responsible for monitoring the quality of the work of your members performing audits of financial statements? Select the answer option that is most appropriate.</p>	<p>financial statements</p> <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>	<p>According to the scheduled internal program developed by OECCA. We plan to comply with SMO1 requirements thanks to DDPI expertise. ROSC &AA recommendation</p>
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>We are negotiating with France DDPI (France Institute's Department for International Partnership) with which a partnership was signed in June 2010.(please comment on ROSC & AA</p>

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		<p>2<input checked="" type="checkbox"/> Financial statement audit - audit of other than listed entities</p> <p>3<input type="checkbox"/> Other services (e.g., review, compilation)</p> <p>4<input type="checkbox"/> Insolvency</p> <p>5<input type="checkbox"/> Other (please specify)</p>	recommendations on 1.1.2
1.4.	Member - Benchmarking		
1.4.1.	Quality Control Standards and Guidance		
1.4.1.1.	<p><i>Quality Control Standards</i></p> <p>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?</p>	<p>1<input type="radio"/> Yes</p> <p>2<input checked="" type="radio"/> No</p>	According to the scheduled internal program developed by OECCA. We plan to comply with SMO1 requirements thanks to DDPI expertise.
1.4.1.2.	<p><i>Quality Control Standards Follow Up</i></p> <p>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>	Thanks to France DDPI, our organization in setting a QA program to promote SMO1 Quality Assurance by enabling the National Chamber of Discipline to implement Quality Assurance review function/ Attempts of Quality control have been developed in 2008 and 2009 to address some malpractices noticed..	

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1.4.1.4.	<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 of quality control?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	Sensitization is undertaken to promote the importance of Quality Assurance in the Profession during AGM, capacities building, workshops, etc.
1.4.1.6.	<i>Other Quality Control Guidance Follow Up</i> What plans does your organization have for developing and issuing other quality control guidance for your members? If you do not have such plans, what special reasons or conditions for that fact exist?	According to the multiple annual development plan 2010-2013, unexpected Quality controls of members firms should be implemented every year to monitor compliance to national, regional, international standards and communitarian regulations and guidelines.	
1.4.2.	Design of the Quality Assurance Review Program		
1.4.2.1.	<i>Subject of the QA Review Program</i> Who is the subject of the quality assurance review program?	1 <input checked="" type="checkbox"/> Audit firm 2 <input checked="" type="checkbox"/> Partner	
1.4.2.2.	<i>Audit Firm</i> As the audit firm is the subject of the quality assurance review program, the quality assurance program should be designed, as required by SMO 1, to obtain reasonable	1 <input checked="" type="radio"/> Yes	The scheduled review plan which is in ongoing process with DDPI is designed to comply with SMO1

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	<p>assurance that:</p> <ul style="list-style-type: none"> - The firm has an adequate system of quality control relating to audits of financial statements of listed entities (and of other entities or engagements that are also included in the scope of the review). - The firm complies with that system. - The firm and engagement teams have adhered to professional standards and regulatory and legal requirements in performing audits of financial statements selected for review. <p>Does the quality assurance program contain all three of these elements?</p>	<p>2 <input type="radio"/> No</p>	<p>requirements</p>
<p>1.4.2.3.</p>	<p><i>Partner</i></p> <p>As a partner is the subject of the quality assurance review program, the quality assurance program should be designed, as required by SMO1, to obtain reasonable 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. 	<p>1 <input checked="" type="radio"/> Yes</p>	<p>With France DDPI (France Institute's Department for International Partnership) with which a partnership was signed in June 2010. Regards to ROSC & AA recommendations, we plan to include in the quality assurance review program containing all three elements</p>

Number	Question Title/Text/Help text	Answer	Comments
	<p>- The partner has adhered to professional standards and regulatory and legal requirements in performing audits of financial statements selected for review.</p> <p>Does the quality assurance review program contain all three of these elements?</p>	2 <input type="radio"/> No	
1.4.2.5.	<p><i>Publication of Scope</i></p> <p>Does your organization publish a description of the scope and design of its quality assurance review program?</p>	1 <input type="radio"/> Yes	
		2 <input checked="" type="radio"/> No	
1.4.2.6.	<p><i>Publication of Scope Follow Up</i></p> <p>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>	Ongoing developing process	
1.4.3.	Review Cycle		
1.4.3.1.	<p><i>Selection Approach</i></p> <p>Please select the approach used to select subjects for quality assurance review. Select all the answer options that are appropriate.</p>	1 <input type="checkbox"/> Cycle approach	Ongoing developing process Answering “Yes” to 2 shows what is being done in our organization and that is will be improved with the support

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		2☑ Risk-based approach	of France DDPI in respect to ROSC &AA recommendations
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☑ Number of listed entity clients</p> <p>2☑ Number of entities considered to be of public interest</p> <p>3☑ Past results of quality assurance reviews</p> <p>4☑ Failure to meet Continuing Professional Development requirements</p> <p>5☑ Independence violations</p> <p>6☑ Previously identified deficiencies in the design of, or compliance with the firm's system of quality control</p> <p>7☐ Other (please describe)</p>	<p>Ongoing developing process Answering “Yes” to 1,2, 3, 4, 5, 6 shows what is being done in our organization and that is will be improved with France DDPI’s support./ROSC &AA recommendations</p>
1.4.4.	<p>Implementation of the Quality Assurance Program</p>		

Number	Question Title/Text/Help text	Answer	Comments
1.4.5.	Quality Assurance Review Team Procedures		
1.4.5.1.	<i>Publication of Review Guidelines</i> Does your organization publish guidelines for procedures to be followed by quality assurance review teams?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	Improvement in ongoing process ROSC & AA recommendation
1.4.5.3.	<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?	Ongoing developing process	
1.4.5.7.	<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: - 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	1 <input checked="" type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
	<p>evidence documented in the working papers; and - 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>	2○ No	
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>Are both of these requirements included in the quality assurance review program?</p>	1⊙ Yes	Ongoing developing process
1.4.6.	<p>The Quality Assurance Review Team</p>	2○ No	
1.4.6.1.	<p><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:</p>	1⊙ Yes	Ongoing developing process

Number	Question Title/Text/Help text	Answer	Comments
	<ul style="list-style-type: none"> - Appropriate professional education - Relevant professional experience - Specific training on performing quality assurance reviews <p>Does the quality assurance review program require members of the quality assurance review team to have all three of these competencies?</p>	2 <input type="radio"/> No	
1.4.6.3.	<p><i>Certification/Credentials</i></p> <p>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?</p>	1 <input checked="" type="radio"/> Yes	Ongoing developing process
		2 <input type="radio"/> No	
1.4.6.5.	<p><i>Quality Assurance Review Team Leader</i></p> <p>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?</p>	1 <input checked="" type="radio"/> Yes	Ongoing developing process
		2 <input type="radio"/> No	
1.4.6.7.	<p><i>QA Review Team Leader - Responsibilities</i></p> <p>As required by SMO 1, the responsibilities of the quality assurance review team leader should include:</p> <ul style="list-style-type: none"> - Supervision of the quality assurance 	1 <input checked="" type="radio"/> Yes	Ongoing developing process

Number	Question Title/Text/Help text	Answer	Comments
	<p>review.</p> <ul style="list-style-type: none"> - Communication of the quality assurance review team's conclusions to the subject of the review. - Preparation of the quality assurance review report. <p>Does the quality assurance program place all these responsibilities on the review team leader?</p>	2○ No	
1.4.7.	Quality Assurance Confidentiality - QA Review Team		
1.4.7.1.	<p><i>Exemption for QA Reviewers</i></p> <p>Does your organization exempt members from professional client confidentiality requirements concerning audit engagement working papers for the purpose of quality assurance reviews?</p>	1Ⓞ Yes	Ongoing developing process
		2○ No	
1.4.7.3.	<p><i>Confidentiality Requirements</i></p> <p>Is the quality assurance review team required to follow professional confidentiality requirements similar to those established for professional accountants performing audits of financial statements?</p>	1Ⓞ Yes	Ongoing developing process
		2○ No	
1.4.8.	Ethical Requirements and QA Review Team		
1.4.8.1.	<i>Fundamental Principles</i>		

Number	Question Title/Text/Help text	Answer	Comments
	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 conduct of a review?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
1.4.8.3.	<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. 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?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	Ongoing developing process
1.4.8.5.	<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.	1 <input checked="" type="radio"/> Yes, reciprocal reviews are permitted 2 <input type="radio"/> No, reciprocal reviews are not permitted 3 <input type="radio"/> Not applicable - peer review is not used	Ongoing developing process
1.4.8.6.	<i>Reciprocal Reviews Follow Up</i> Please explain why reciprocal reviews are		Ongoing developing process

Number	Question Title/Text/Help text	Answer	Comments
	permitted.		
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 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	Ongoing developing process
1.4.9.3.	<i>Contents of Report</i> As required by SMO 1, the quality assurance review report should include the following elements: - The review guidelines (referred to in Question 1.4.5.1) utilized by the quality assurance review team. - Recommendations for areas of improvement at both firm wide and engagement level. Does the quality assurance program require both of these elements to be included in the report?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	Ongoing developing process
1.4.9.4.	<i>Content of Report Follow Up</i> Please explain why one or more of the required elements of the quality assurance		Ongoing developing process

Number	Question Title/Text/Help text	Answer	Comments
	review report has not been included.		
1.4.9.5.	<p><i>Contents of Report - Firm</i> As required by SMO 1, the quality assurance review report should include the following conclusions:</p> <ul style="list-style-type: none"> - Whether the firm's system of quality control has been designed to meet the requirements of the applicable quality control standards; - Whether the firm has complied with its system of quality control during the period under review; and - Reasons for reaching negative conclusions on either or both of the above. <p>Does the quality assurance program require all of these elements to be included in the report?</p>	<p>1 <input type="radio"/> Yes</p> <p>2 <input checked="" type="radio"/> No</p>	
1.4.9.6.	<p><i>Contents of Report - Partner</i> As required by SMO 1, the quality assurance review report should include the following conclusions:</p> <ul style="list-style-type: none"> - Whether the partner has been subject to a system of quality control designed to meet the requirements of the quality control standards; 	<p>1 <input type="radio"/> Yes</p>	<p>Ongoing developing process</p>

Number	Question Title/Text/Help text	Answer	Comments
	<p>- Whether the partner has complied with the firm's system of quality control during the period under review; and</p> <p>- Reasons for negative conclusions on either or both of the above.</p> <p>Does the quality assurance program require all of these elements to be included in the report?</p>	2☉ No	
1.4.9.7.	<p><i>Contents of Report Follow Up</i></p> <p>Please explain why any element required by SMO 1 to be included in the quality assurance review report has not been included.</p>	Ongoing developing process	
1.4.9.8.	<p><i>Response to Reporting</i></p> <p>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?</p>	1☉ Yes	Ongoing developing process
		2○ No	
1.4.9.10.	<p><i>Reporting to the Public</i></p> <p>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?</p>	1☉ Yes	Ongoing developing process

Number	Question Title/Text/Help text	Answer	Comments
		2○ No	
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⊙ Yes 2○ No	Ongoing developing process
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 disciplinary action?	1⊙ Yes 2○ No	Ongoing developing process
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	Ongoing developing process
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	

Number	Question Title/Text/Help text	Answer	Comments
		<input checked="" type="checkbox"/> Complete a practical experience requirement <input checked="" type="checkbox"/> Complete a final assessment of the individual's professional capabilities and competencies <input type="checkbox"/> None of the above	
2.2.	<i>Continuous Professional Development</i> Is there a requirement for your members to develop and maintain competence through continuous professional development (CPD)?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	All our members must satisfy with at least 48 hours compulsory CPD per year
2.3.	Professional Accountancy Education		
2.3.1.	<i>Professional Accountancy Education Program</i> Who delivers the professional accountancy education program for your members? Select all the answer options that are appropriate.	<input type="checkbox"/> Our organization <input type="checkbox"/> Another IFAC member body <input checked="" type="checkbox"/> Universities <input type="checkbox"/> Approved training institutions <input checked="" type="checkbox"/> Government bodies <input type="checkbox"/> Other organizations	
2.3.2.	<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	Diplôme d'Expertise Comptable (DEC) of French government and WAEMU. DECOFI	

Number	Question Title/Text/Help text	Answer	Comments
	<p>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>Universities : Accounting high school, Faculty of Juridical and Economical Sciences</p> <p>CREFEFCF, of WAEMU. DECOFI is Regional commission for education of accounting and financial experts (supranational public institution)</p>	
2.3.3.	<p><i>Prof Accountancy Education Program Follow Up</i></p> <p>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>Our organization takes into account the fact that both French government DEC and WAEMU DECOFI comply with IFAC IES</p> <p>- Periodic meeting are organized with Students to inform them on improvements on program professional aspects of the profession.</p> <p>The French government DEC The CREFEFCF of WAEMU DECOFI represents all stakeholders in education and training, including the professional accountants. Some professional are members of</p>	

Number	Question Title/Text/Help text	Answer	Comments
		CREFECEF.	
2.11.	IES 5 Practical Experience Requirement		
2.11.1.	<p><i>Approved Provider</i> Section 2.11 deals with the practical experience requirement established by your organization.</p> <p>Does the practical experience requirement have to be obtained with approved providers or employers?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
2.11.2.	<p><i>Provider Characteristics</i> Please describe the characteristics set by your organization for recognizing approved providers.</p>	<ul style="list-style-type: none"> •Applicant must satisfy with 3 years compulsory training period in a firm under supervision of a professional accountant member of OECCA-BENIN. •It is also possible to devote one year within an enterprise under agreement of the organization. 	
2.11.4.	<p><i>Length of Practical Experience</i> What is the required length of pre-qualification practical experience? Select the answer option that is most appropriate.</p>	<p>1 <input checked="" type="radio"/> Three years</p> <p>2 <input type="radio"/> Less than three years</p>	

Number	Question Title/Text/Help text	Answer	Comments
		3○ More than three years	
2.11.6.	Practical Application SMO 2		
2.11.6.1.	<i>Practical Application</i> Where relevant graduate (beyond under-graduate, 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○ Yes 2⊙ No	The 3 years practice before the final assessment are compulsory
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□ Before the professional accountancy education program of study 2□ At the same time as the professional accountancy education program of study 3☑ 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.	: Minimum 3 years of practical experience for the French government program DEC, WAEMU DECOFI or 5 years of post-qualification for CPA	
2.12.	IES 5 Monitoring of Practical Experience Requirement		

Number	Question Title/Text/Help text	Answer	Comments
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	
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 checked="" type="checkbox"/> Mentoring system 2 <input checked="" type="checkbox"/> Approved training employers and organizations 3 <input type="checkbox"/> Self-declaration required from the candidate 4 <input type="checkbox"/> Record of the practical experience is kept and submitted to the member body when applying for membership 5 <input checked="" type="checkbox"/> An assessment is made by the mentor or employer 6 <input type="checkbox"/> Other (please describe)	
2.13.	IES 6 Assessment of Prof Capabilities and Competence		
2.13.1.	<i>Assessment by IFAC Body or Other</i> Section 2.13 deals with the final assessment requirements established by your organization. Select all the organizations involved in conducting the final assessment.	1 <input type="checkbox"/> Our organization (including training entities that are affiliated with our organization or a subsidiary of our organization).	France Institute (OEC) France Auditors (CNCC)

Number	Question Title/Text/Help text	Answer	Comments
	<p>If the final assessment is conducted jointly between various organizations, select all those that have some responsibility for conducting the final assessment and in the Comment Box, describe the nature of their respective roles and responsibilities.</p>	<p>2<input checked="" type="checkbox"/> Another IFAC member body 3<input checked="" type="checkbox"/> Government or regulatory body 4<input type="checkbox"/> Other</p>	
2.13.2.	<p><i>Assessment - Name of IFAC Organization SMO 2</i> State the name of the IFAC member body, government or regulatory body, or other organization that conducts the final assessment.</p>	<p>France Institute (OEC) France Auditors (CNCC) -WAEMU a transnational body for West Africa</p>	
2.13.3.	<p><i>MB Input Follow Up</i> Please describe how does your organization provide input into the government or regulatory body or other organization's assessment activities?</p>	<p>- Input to CREFECF is provided by the accounting profession through the statutory participation of professionals - Same input to France Institute (OEC)</p>	
2.13.4.	<p><i>Characteristics of Assessment</i> Which of the following characteristics are</p>	<p>1<input checked="" type="checkbox"/> Uniform for all students</p>	

Number	Question Title/Text/Help text	Answer	Comments
	applicable to the final assessment process? Select all the answer options that are appropriate.	<p>2 <input checked="" type="checkbox"/> Given simultaneously where it is being held in more than once location in the country</p> <p>3 <input checked="" type="checkbox"/> Assessment is set and assessed only by qualified or approved individuals</p> <p>4 <input type="checkbox"/> None of the above</p>	
2.13.5.	<i>Qualifying for Final Assessment</i> What requirements must the candidate satisfy to take the final assessment? Select all the answer options that are appropriate.	<p>1 <input checked="" type="checkbox"/> Specified pre-qualification requirements relating to professional knowledge, professional skills, and professional values, ethics, and attitudes</p> <p>2 <input checked="" type="checkbox"/> Specified practical experience requirements</p> <p>3 <input type="checkbox"/> Other (please describe)</p> <p>4 <input type="checkbox"/> None of the above</p>	
2.13.6.	<i>Timing Considerations for Final Assessment</i> Is there a requirement or restriction for completing the final assessment? For example, some organization may require the candidate to take the final examination within a specified number of years of meeting the pre-assessment requirements.	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
2.13.7.	<i>Requirement or Restrictions</i>		

Number	Question Title/Text/Help text	Answer	Comments
	Describe the requirements or restrictions relating to when the final assessment must be undertaken.	candidates are requested a compulsory amount of technical training days during the 3 years practical experience before final assessment and exam	Same for both French government DEC and WAEMU DECOFI
2.13.8.	<i>Assess Professional Knowledge</i> Describe in general terms how required professional knowledge (e.g. technical knowledge about accounting, finance, audit, financial reporting, legislative requirements, information technology etc) is assessed during the final assessment.	3 examinations for final assessment : - Written exams: case study on audit matters, needing a good knowledge in accounting, management, control, finance, ethics, consolidation... - Written Ethics code based exam - Thesis	Same for both French government DEC and WAEMU DECOFI
2.13.9.	<i>Assess Professional Skills</i> Describe in general terms how required professional skills (e.g. ability to solve problems, make decisions, exercise judgment, personal skills, interpersonal and communication skills, organizational and business management skills etc) are assessed during the final assessment.	3 examinations for final assessment - Written exams: case study on audit matters, needing a good knowledge in accounting, management, control, finance, ethics, consolidation... (duration: minimum 5 hours with documents) - Written Ethics code based exam (duration: 1 hour multi choice exam without document)	

Number	Question Title/Text/Help text	Answer	Comments
		- Thesis (duration: 1 hour oral exam)	
2.13.10.	<i>Assess Professional Values, Ethics, Attitudes</i> Describe in general terms how required professional values, ethics, and attitudes are assessed during the final assessment.	Ethical and professional matters are assessed during the final written exam through multiple choice questions	
2.13.11.	<i>Recorded or Oral Format</i> Is the final assessment conducted through:	<p>1 <input type="radio"/> Recorded format with recorded (e.g. written) response required</p> <p>2 <input type="radio"/> Oral format with oral responses</p> <p>3 <input checked="" type="radio"/> Both recorded and oral response formats</p>	
2.13.12.	<i>Recorded Proportion</i> Approximately what proportion of the final assessment requires candidates' responses to be in recorded form?	<p>1 <input type="radio"/> Less than 25%</p> <p>2 <input type="radio"/> 25%</p> <p>3 <input checked="" type="radio"/> 50%</p> <p>4 <input type="radio"/> 75%</p> <p>5 <input type="radio"/> 100%</p>	
2.13.13.	<i>Assessment Formats</i> What formats are used in conducting the final assessment (select all the answer options that are appropriate)?	<p>1 <input type="checkbox"/> Multiple choice questions</p> <p>2 <input checked="" type="checkbox"/> Case studies</p>	

Number	Question Title/Text/Help text	Answer	Comments
		3 <input checked="" type="checkbox"/> Technical questions 4 <input checked="" type="checkbox"/> Thesis 5 <input type="checkbox"/> Other (please describe) 6 <input type="checkbox"/> None of the above	
2.13.14.	<p><i>Reliability and Validity</i> Describe in general terms the procedures in place to ensure the final assessments are reliable and valid. Include a description of how the assessment questions are set and by whom and also how reviewers / assessors are selected.</p>	<ul style="list-style-type: none"> The subjects of the assessments of the final exam are chosen by the jury of DECOFI (Diplôme d'expertise comptable et financière) of 13 members (including 3 professional accountants) named for 3 years by WAEMU: West African Economical and Monetary Union countries). Dual correction is made by academics on anonymous copies (written exam). written : 2 assessors are chosen by the members of the jury Thesis : assessed by 2 other members of the jury <p>* France government (DEC): 3 assessments of which, 2 written exams and 1 oral (Thesis) Assessors are appointed by the Ministry of National Education</p>	

Number	Question Title/Text/Help text	Answer	Comments
2.13.15.	<p><i>Frequency of Final Assessments</i> How many times in a year is the final assessment offered? Select the answer option that is the most appropriate.</p>	<p>1 <input checked="" type="radio"/> Yearly (or once a year)</p> <p>2 <input type="radio"/> Half yearly (or twice a year)</p> <p>3 <input type="radio"/> Three sessions a year</p> <p>4 <input type="radio"/> Four sessions a year</p> <p>5 <input type="radio"/> Five sessions a year</p> <p>6 <input type="radio"/> Other (please describe the frequency of the examinations)</p>	<p>DECOFI exam is held once a year</p>
2.14.	<p>IES 7 Continuing Professional Development - CPD</p>		
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 / regulation)</p> <p>4 <input type="checkbox"/> Other (please describe)</p>	

Number	Question Title/Text/Help text	Answer	Comments
2.14.2.	<p><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.</p>	<p>1 <input checked="" type="checkbox"/> All our qualified members</p> <p>2 <input type="checkbox"/> Qualified members who perform audits of listed entities</p> <p>3 <input type="checkbox"/> Qualified members who perform audits of entities other than listed entities</p> <p>4 <input type="checkbox"/> Qualified members who provide services (other than audit) to the public</p> <p>5 <input type="checkbox"/> Qualified members who are employed in business</p> <p>6 <input type="checkbox"/> Other (please describe)</p>	
2.14.3.	<p>Requirement - CPD</p>		
2.14.3.1.	<p><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.</p>	<p>1 <input checked="" type="checkbox"/> Members must satisfy a number of hours of continuous professional development a year or over a number of years</p> <p>2 <input type="checkbox"/> All members are to satisfy specified content requirements (e.g. specified courses or knowledge content)</p>	<p>Members must satisfy minimum 48 hours per year</p>

Number	Question Title/Text/Help text	Answer	Comments
		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)	
		4 <input type="checkbox"/> Other	
2.14.3.3.	<i>Hours of Continuous Professional Development</i> Which one of the following answer options best describes the continuous professional development hours required?	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. 2 <input type="radio"/> Members have to complete a minimum of 20 hours or equivalent learning units in each year 3 <input checked="" type="radio"/> Other	Members must satisfy minimum 48 hours CPD every year
2.14.3.4.	<i>Other Hours Follow Up</i> Describe the continuous development hours required by members.	48 hours of training through: capacities building, seminars, Conference, workshops,	
2.14.3.8.	<i>Monitoring of CPD</i> Is there a process to monitor whether your members who are qualified as professional	1 <input checked="" type="radio"/> Yes, there is a monitoring process for CPD requirements	

Number	Question Title/Text/Help text	Answer	Comments
	accountants meet the continuous professional development requirements?	2 <input type="radio"/> No, there is no monitoring process for CPD requirements	
2.14.4.	Monitoring of CPD Requirement		
2.14.4.1.	<i>Monitoring Process SMO 2</i> Which of the following elements does the monitoring process include? Select all the answer options that are appropriate.	1 <input type="checkbox"/> Professional accountants are required to submit a declaration 2 <input checked="" type="checkbox"/> Professional accountants are required to submit evidence 3 <input type="checkbox"/> Our organization audits a sample of professional accountants to check compliance 4 <input type="checkbox"/> Compliance is monitored through firm quality control standards 5 <input type="checkbox"/> Compliance is monitored through a quality assurance review program 6 <input type="checkbox"/> Other (please describe) 7 <input type="checkbox"/> None of the above	
2.14.4.3.	<i>Sanctions SMO 2</i> Where a professional accountant does not satisfy the CPD requirements (within a reasonable period of encouraging the professional accountant to meet the requirements), are sanctions or other non-compliance actions, such as expulsion	1 <input checked="" type="radio"/> Yes, sanctions or actions for non-compliance are imposed	

Number	Question Title/Text/Help text	Answer	Comments
	or denial of the right to practice, imposed?	20 No, sanctions or other non-compliance actions are not imposed	
2.14.4.4.	<i>Sanction Types and CPD</i> Describe the nature and extent of the sanction, expulsions or denial of the right to practice.	Non respect of CPD requirements (as any other non compliance with professional and ethic requisitions) is judged by the chamber of Discipline of OECCA who can pronounce sanctions from simple warning to suspension from member list for the current year.	
2.15.	<i>Activities to Promote IESs SMO 2</i> Please describe the activities your organization undertakes to promote and assist in implementing the pronouncements issued by IFAC's International Accounting Education Standards Board.	-at the national level through seminars devoted to education issues for members and trainees -promoting IES in the schools and universities monitoring the national improved accounting education developed by OECCA-BENIN under World Bank grant in 2010. - This improved Accounting and management program is planned to be shared with the other WAEMU countries -at the regional level by promoting	

Number	Question Title/Text/Help text	Answer	Comments
		the IES to the other members of WAEMU	
3.	SMO 3		
3.1.	<p><i>Auditing Standards in Law/Regulation</i></p> <p>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 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>1 <input checked="" type="checkbox"/> Yes for audits of listed entities</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>	

Number	Question Title/Text/Help text	Answer	Comments
		4 <input type="checkbox"/> No for audits of non-listed entities	
3.8.	Law/Reg and Auditing Standards		
3.8.1.	<i>Law/Reg Auditing Standards - Private Sector</i> Is there only one set of auditing standards or are the auditing standards applicable to listed entities different from non-listed entities?	1 <input checked="" type="radio"/> The auditing standards for listed entities and non-listed entities are the same set of standards 2 <input type="radio"/> The auditing standards for listed entities and non-listed entities are not the same set of standards	
3.8.2.	<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.	1 <input type="radio"/> The law/regulation simply refers to IAASB pronouncements as the auditing standards (without bringing in the full or partial text of individual IAASB pronouncements) 2 <input type="radio"/> The law/regulation contains the full text of each IAASB pronouncement 3 <input checked="" type="radio"/> The law/regulation contains the basic principles and essential procedures of the IAASB pronouncement 4 <input type="radio"/> The law / regulation has a requirement to use IAASB	Since 2006, OEECA adopted IFAC's ISA audit standards

Number	Question Title/Text/Help text	Answer	Comments
		<p>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 checked="" type="checkbox"/> Develop other authoritative pronouncements</p> <p>2<input type="checkbox"/> Promulgate the IAASB pronouncements established by law / regulation (e.g. by publishing or communicating the standards to the public)</p> <p>3<input type="checkbox"/> Other (please describe)</p> <p>4<input type="checkbox"/> None of the above</p>	<p>Being member of WAEMU CPPC (Conseil Permanent de la Profession Comptable Permanent Council for the Accountant Profession) (comprising all the Presidents of the member states bodies</p>
3.8.10.	<p><i>Authoritative Pronouncements and Law/Reg SMO 3</i></p> <p>Please state the name of the other authoritative pronouncements and describe their purpose.</p>	<p>ongoing process WAEMU CPPC guidelines on auditing standards for the 8 members states.</p>	

Number	Question Title/Text/Help text	Answer	Comments
3.8.11.	<p><i>Describe Activities and Law/Reg SMO 3</i> Describe your organization's activities for promulgating and / or implementing the standards.</p>	<p>Since OECCA Council adopted the principle of ISA standards waiting for adoption by AGM, due implementation actions are already carried out through: - seminars, workshops, trainings, capacities building sessions for members. - private and public sector benefit from these implementation actions in attending our activities in order to understand better our approach and objectives on auditing.</p>	
3.9.	<p>Law / Reg and MB Responsibilities SMO 3</p>		
3.9.1.	<p><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</p>	1 <input type="radio"/> Yes	<p>Surely after WAEMU ongoing process. Information will be publicly available to inform and sensitize member states bodies. That is the recommendation issued by OECCA-BENIN</p>

Number	Question Title/Text/Help text	Answer	Comments
	<p>where it differs from the IAASB pronouncement; The differences between the IAASB pronouncement and what was established into law / regulation; and The reasons for the differences?</p>	2⓪ No	
3.9.2.	<p><i>Incorporation Description - Law/Reg SMO 3</i> 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>If this information is not available, refer to the SMO 3 Comparison with IAASB Pronouncements.doc>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>Indicate whether your organization will be submitting available information or the "SMO 3: Comparison with IAASB Pronouncements" report.</p>	<p>1⓪ Yes, information is available and in English and will be submitted to Compliance Staff</p> <p>2⓪ No, information is not</p>	Ongoing auditing standards guidelines developing process

Number	Question Title/Text/Help text	Answer	Comments
		<p>available; however our organization or jointly with another IFAC member / associate will complete the "SMO 3: Comparison with 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>	<p>France Institute CSOEC, which is IFAC member and represented by DDPI translated the pronouncements for francophones.</p>
3.10.2.	<p><i>IFAC Translation Policy SMO 3</i></p> <p>Is the IFAC Translation Policy followed?</p>	<p>1Ⓒ Yes</p>	<p>France Institutes, which are IFAC members and represented by DDPI translated the pronouncements for</p>

Number	Question Title/Text/Help text	Answer	Comments
		2○ No	francophones.
3.10.3.	<i>Principal Translator SMO 3</i> Who is the principal translator? Select the answer option that is most appropriate.	1○ Our organization is the principal translator 2⊙ The government or another organization is the principal translator 3○ Our organization and the government or another organization are the principal translators	France Institutes, which are IFAC members and represented by DDPI translated the pronouncements for francophones.
3.10.4.	<i>Key Words SMO 3</i> Does the translation process include a list of key words?	1⊙ Yes 2○ No	
3.10.5.	<i>Faithful Translation SMO 3</i> What processes are in place to ensure a faithful translation of the IAASB pronouncements?	We rely on the translation issued by IFAC members such as France Institute.	
3.11.	<i>Activities to Promote IAASB Pronouncements</i> Please describe the activities your organization undertakes to promote and assist in the implementation of IAASB	-In our quality one of the President members of the CPPC, we initiated reflection on IAASBs	

Number	Question Title/Text/Help text	Answer	Comments
	pronouncements and other IAASB activities.	<p>pronouncements regarding the convergence challenges in a globalized world.</p> <p>-Chairing Presidency of CNC-OHADA, we are member of the CPPC World Bank grant steering Committee since January 2011 This Committee is in charge for developing the TORs and hiring Consultants related to develop Code of Ethics, CPD, guidelines of auditing standards and quality control.</p> <p>-As soon as auditing guide achieved, a session of train 2 trainers from each member states bodies is scheduled at WAEMU level. These 2 professionals are in charge to train fellows.</p> <p>- To that extend, a training session is already planned for our members for the third trimester 2011.</p> <p>-The outcome result in meetings and workshops scheduled to go ahead, including attendance of private and public sectors to enlarge the scope of sensitized</p>	

Number	Question Title/Text/Help text	Answer	Comments
		persons.	
4.	SMO 4		
4.1.	Responsibility and National Ethical Requirements		
4.1.1.	<p><i>IFAC MB and Ethical Requirements</i></p> <p>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>	
4.1.2.	<p><i>IFAC MB and Convergence with IFAC Code</i></p> <p>Has your organization implemented convergence with the IFAC Code of Ethics as an objective?</p>	1 <input checked="" type="radio"/> Yes	<p>Our Ethics code is IFAC based.</p> <p>In 2010, we improved our Code of Ethics on the basis of the work done by France DDPI to help improve content of Cameroon Code of Ethics which already comply with IFAC's.</p>

Number	Question Title/Text/Help text	Answer	Comments
4.1.9.	<p><i>IFAC MB Approach to Ethics</i></p> <p>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>2○ No</p> <p>1○ Our organization adopted the IFAC Code as issued without modifications</p> <p>2○ Our organization adopted the IFAC Code but with modifications</p> <p>3⊙ Our organization has developed our own ethical requirements with a process to eliminate differences between our ethical requirements and the IFAC Code</p> <p>4○ Our organization develops our own ethical requirements and uses another approach to</p>	

Number	Question Title/Text/Help text	Answer	Comments
		incorporate the IFAC Code of Ethics	
4.1.10.	<i>IFAC MB and Code - Eliminate Differences</i> 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.	Helped by France DDPI OECCA has reviewed and will submit to adoption by AGM the revised Code of Ethics to fully converge to IFAC's eliminating the discrepancies and to propose amendments to the current text	
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 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 checked="" type="radio"/> The revised IFAC Code issued and in effect June 30, 2006</p>	In 2010, we improved our Code of Ethics on the basis of the work done by France DDPI to help improve Cameroon content Code of Ethics which complies with IFAC's then. We use the comparative evaluative approach to eliminate discrepancies
4.3.	<i>Ethical Requirements by Gov / Reg Bodies</i> In addition to the ethical requirements	1 <input checked="" type="radio"/> Yes	-Law 2004-03 date 27 April

Number	Question Title/Text/Help text	Answer	Comments
	established by your organization, are there also laws or regulations that set out ethical requirements to be complied with by your members?	20 No	2006 -The civil code, the criminal code and the code of criminal procedures contain compulsory requirements to be followed by our members
4.4.	Gov / Reg Bodies and Ethical Requirements		
4.4.1.	<i>Gov/Reg Bodies - Ethical Requirements</i> Where ethical requirements applicable to your members are established in law or regulation, do they include any of the following types of laws and regulations? Select all the answer options that are appropriate.	<p>1<input checked="" type="checkbox"/> There is a law / regulation (e.g. Audit Law, Accountants Law) that sets out ethical requirements to be complied with by all professional accountants</p> <p>2<input type="checkbox"/> There is a law / regulation that sets out ethical requirements to be complied with by professional accountants who audit listed entities</p> <p>3<input type="checkbox"/> There is a law / regulation that sets out ethical requirements to be complied with by professional accountants who audit entities</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>other than listed entities</p> <p>4 <input type="checkbox"/> There is a law / regulation that sets out ethical requirements to be complied with by professional accountants who provide services to the public (other than as auditors of listed or other entities)</p> <p>5 <input type="checkbox"/> There is a law / regulation that sets out ethical requirements for professional accountants employed in business</p> <p>6 <input type="checkbox"/> None of the above</p>	
4.4.3.	<p><i>Describe Law / Reg - Prof Accountants</i></p> <p>Regarding your response to question 4.4.1 and the law / regulation for professional accountants, please:</p> <p>State the law / regulation's name;</p> <p>Provide a general description of the law / regulation;</p> <p>Describe how the law / regulation sets out the scope of professional accountants that it applies to.</p>	<ul style="list-style-type: none"> •Law 2004-03/27/04/2006 creating OECCA-BENIN was promulgated by our Parliament and signed by the President of the Republic of BENIN after the decision DCC 06-050 19 April 2006 on compliance with Constitution issued by the Constitutional Court. •Both OECCA creating law and by-laws define the main members obligations relating mainly to : <ul style="list-style-type: none"> o-Ethics, o-International Standards compliance, 	

Number	Question Title/Text/Help text	Answer	Comments
		<ul style="list-style-type: none"> o-Communitarian guidelines, o-CPD requirements, o-insurance contract, o-members annual fees, o-the attributions of the Institute, o-conditions for membership, o-sanctions, o-member's rights and obligations, o-the attributions of the General Assembly, o-the attributions of the Council, o-the attributions of the Commissions, o-the attributions of National Chamber of Discipline. and, o-the attributions of the National Commission for Member Listing o-membership requirements <p>•Law 2004-03/27/04/2006 creating OECCA-BENIN gives force to OECCA's supremacy on the accountant profession in Article 11</p>	
4.4.7.	<p><i>Gov/Reg and Convergence</i> Please explain whether your organization has undertaken any activities to promote the IFAC Code of Ethics to the relevant government or regulatory body that sets</p>	<p>Training sessions, open door meetings, seminars, conferences, and AGM are organized including debates among all interested</p>	

Number	Question Title/Text/Help text	Answer	Comments
	<p>ethical requirements. Include in your explanation descriptions of any specific activities and the outcome or the reasons why such activities have not been undertaken.</p>	<p>stakeholders (business leaders, officials, academics...).</p> <p>The conclusions are data input for future improvement of the framework</p>	
4.5.	<p><i>Comparison of Requirements SMO 4</i></p> <p>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:</p> <p>Principles, concepts, and guidance in the IFAC Code that are not addressed in the national ethical requirements;</p> <p>Principles, concepts, and guidance in the IFAC Code that are not equivalent to the national ethical requirements;</p> <p>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</p>	<p>1 <input checked="" type="radio"/> Yes, our organization has this information and it will be submitted</p>	

Number	Question Title/Text/Help text	Answer	Comments
	government and regulatory bodies that are applicable to your members.	<p>2○ This information will be submitted by another IFAC member body</p> <p>3○ No, the information is not available</p>	
4.11.	<p><i>Translation of IFAC Code</i></p> <p>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.</p>	<p>1□ No, as English is an official language or widely spoken language</p> <p>2□ Yes, our organization has translated the IFAC Code</p> <p>3☑ Yes, a government, regulatory, or other body has translated the IFAC Code</p> <p>4□ No, the IFAC Code has not been translated and English is not an official language or widely spoken language</p>	<p>•OECCA-BENIN has the Translation by the French, Canadian and Belgian institutes</p> <p>•FIDEF</p>
4.12.	<p><i>Translation Body SMO 4</i></p> <p>What organization translated the IFAC Code and which version of the Code was translated (e.g. IFAC Code currently in effect, a previous version)?</p>	<p>The French, Canadian and Belgian institutes</p> <p>Revised IFAC Code effective July, 2009 has been the basis for translation</p>	

Number	Question Title/Text/Help text	Answer	Comments
4.14.	IFAC Code Translated SMO 4		
4.14.1.	<i>IFAC Translation Policy SMO 4</i> Was the IFAC Translation Policy followed?	<input checked="" type="radio"/> Yes <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	
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.	Rereading of the draft translation by each of the parties (France, Canada and Belgium) and examination of proposed corrections in order to reach a consensus	
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.	Conferences, seminars, open door meetings are used to disseminate the great concepts included in the IFAC Code to the main stakeholders of financial information.	
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 checked="" type="radio"/> Yes 2 <input type="radio"/> No 3 <input type="radio"/> Information is not available or not known	Referring to WAEMU guideline N° 09/2009/CM/UEMOA of June on Public Sector Accounting Plan
5.3.	Convergence and IPSASs		

Number	Question Title/Text/Help text	Answer	Comments
5.3.1.	<i>Convergence Approach - IPSASs</i> Which of the following best describes government's convergence objective? Select the answer option that is the most appropriate.	<input type="checkbox"/> 1 IPSASs are adopted as drafted without amendments <input type="checkbox"/> 2 IPSASs are adopted with amendments <input checked="" type="checkbox"/> 3 National public sector accounting standards are developed with a process to eliminate differences between the national standards and IPSASs <input type="checkbox"/> 4 IPSASs are incorporated using another approach	WAEMU ongoing process
5.3.3.	<i>Comparison Information SMO 5</i> Is information about the IPSASs that have been incorporated (e.g. by adoption or other approaches) publicly available? Information should include the IPSASs issued and in effect that have been incorporated and differences between the IPSASs and national public sector accounting standards where differences exist.	<input type="radio"/> 1 Yes <input type="radio"/> 2 No <input checked="" type="radio"/> 3 Our organization is not aware of such information	Political authorities have to undertake a wide promotion of WAEMU accounting standards including our organization
5.4.	<i>Activities to Promote IPSASB Pronouncements</i> Please describe the activities your	We intend to inform the public	In 2010, World Bank grants

Number	Question Title/Text/Help text	Answer	Comments
	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.	authorities on IPSASB works through literature in French on Public sector accounting standards and updates following the meetings of IPSASB when informations reached us. During seminars with public sector sensitization are undertaken on the necessity of convergence.	our organization for a training session on Public finance management (i) to integrate Public sector accounting in the scope of our activities, (ii) to help public auditors in their missions. Since this training session, good relationship with authorities and public finances auditors.
6.	SMO 6		
6.1.	<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?	1☉ Yes 2○ No	- Included in law 2004-03 of 27/0/2006 creating OECCA-BENIN) in Paragraph 2, article 38 stating the existence, and attributions of the National Chamber of Discipline related to misconduct, breaches of professional standards and rules
6.3.	Responsibility for Investigation and Discipline		
6.3.1.	<i>Body Responsible for Investigation and</i>		

Number	Question Title/Text/Help text	Answer	Comments
	<p><i>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 appropriate.</p>	<p>1 <input type="radio"/> Yes, our organization has this responsibility</p> <p>2 <input type="radio"/> No, responsibility for investigation and discipline rests solely with an external body</p> <p>3 <input checked="" type="radio"/> Our organization shares responsibility for investigation and discipline with an external body</p> <p>4 <input type="radio"/> Other</p>	<p>- OECCA-BENIN shares responsibility with Justice Court that judges civil and criminal cases are -OECCA-BENIN has responsibility only for professional matters</p>
6.3.2.	<p><i>Name of Body Responsible for Investigation and Discipline</i> 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>Criminal and civil matters : criminal and civil jurisdictions</p>	<p>As noted in previous question, OECCA-BENIN has responsibility only for professional matters</p>
6.5.	SMO 6 - Detailed Assessment		
6.5.1.	Rules and Procedures for Investigation and Discipline		
6.5.1.1.	<p><i>Rules and Procedures</i> Does your organization establish in its</p>	<p>1 <input checked="" type="radio"/> Yes</p>	<p>Paragraph 2, article 38</p>

Number	Question Title/Text/Help text	Answer	Comments
	constitution or rules the provisions and processes for the investigating and disciplining your members?	20 No	stating the existence, and attributions of the National Chamber of Discipline related to misconduct, breaches of professional standards and rules
6.5.1.3.	<p><i>Misconduct</i> 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>Except criminal activity judged by trial courts, all the other cases of misconducts described here are implicitly contained in art 38 of the law 2004-03 / 27 April 2006</p>

Number	Question Title/Text/Help text	Answer	Comments
		8 <input type="checkbox"/> Other (please describe)	
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>2 <input checked="" type="checkbox"/> Loss or restriction of practice rights</p> <p>3 <input checked="" type="checkbox"/> Fine/payment of costs</p> <p>4 <input 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>	
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>	<p>ECCA-BENIN provides members with the Ethical Code, standards and rules..They are provided any updated information on the profession.</p> <p>-In case of non compliance, The case is raised to the national Chamber of Discipline for appropriate actions</p>

Number	Question Title/Text/Help text	Answer	Comments
6.5.3.2.	<i>Information and Guidance Description</i> Provide a brief description of how your organization meets this requirement of SMO 6.	First level : -incorporation of ethics and discipline matters in our Code of Ethics, -incorporation in the in the syllabus of the revised national accounting program in force since October 2010 under World bank grant -participate incorporation in the syllabus of WAEMU DECOFI Second level : free distribution of copies of official documents (law and bylaws) to each member	
6.5.4.	Obligations to Report to Outside Bodies		
6.5.4.1.	<i>Reporting to Outside Bodies</i> 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?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	Members are requested not to reject professional secrecy when evidence of fraud or money laundering are revealed
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.	1 <input checked="" type="checkbox"/> Information-based	

Number	Question Title/Text/Help text	Answer	Comments
		3 <input type="checkbox"/> None of the above	
6.5.6.6.	<i>Expertise and Resource</i> Does your organization maintain appropriate expertise and adequate financial and other resources to enable timely investigative and disciplinary action?	1 <input checked="" type="radio"/> Yes (please describe)	Recourse to external expertise such as legal representative is possible when necessary.
		2 <input type="radio"/> No	
6.5.6.8.	<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?	1 <input checked="" type="radio"/> Yes	OECCA Ethics Code, in Article 11 deals with Threats and Safeguards -all our members are requested to avoid any situation that could compromise compliance with basic Ethics principles related to professional behavior : independence, integrity, etc.
	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.	2 <input type="radio"/> No	
6.5.6.10.	<i>Infrastructure</i>		

Number	Question Title/Text/Help text	Answer	Comments
	Which of the following best describes your organization's investigation and discipline infrastructure? Select all the answer options that are appropriate.	<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> <p>3 <input type="radio"/> Other</p>	The National Chamber of Discipline to investigate on professional matters and administer disciplinary action and, -The trial Court to administer penalty
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?	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	This role belongs to the Government supervisor who can require disciplinary hearing. In case of failure, the Supreme Court could study the case as last institution
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 National Chamber of Discipline is chaired by a professional Magistrate nominated by the Minister of justice and is structured s follow:

Number	Question Title/Text/Help text	Answer	Comments
		2○ No	-2 elected members of OECCA-BENIN -2 Magistrates -2 Financial Office Administrators
6.5.7.3.	<i>Conflicts</i> Are members of the investigation committee or the disciplinary tribunal permitted to serve on both at the same time, or in relation to the same case?	1○ Yes	Independence and equity are guaranteed by the independent judge chairing the National Chamber of Discipline. 2 Magistrates and 2 Finance Office Administrators with OECCA 2 members are guarantee of independence
		2⊙ No	
6.5.7.5.	<i>Independence of Tribunal</i> Briefly describe how the disciplinary tribunal exhibits independence.	Independence and equity are guaranteed by : -the independent judge chairing the National Chamber of Discipline -the 2 Magistrates and 2 Finance Office Administrators -the 2 OECCA members are guarantee of independence.	

Number	Question Title/Text/Help text	Answer	Comments
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 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 checked="" 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>	

Number	Question Title/Text/Help text	Answer	Comments
		6 <input type="checkbox"/> None of the above	
6.5.8.	Administrative Processes		
6.5.8.1.	<p><i>Elements of Administrative Processes</i> As a part of Investigation and Discipline administrative processes does your organization:</p> <p>Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Establish time limits for disposal (completion) of all cases</p> <p>2 <input checked="" 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 checked="" 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</p>	3 months for the National Chamber of Discipline to submit conclusion.

Number	Question Title/Text/Help text	Answer	Comments
		storage of case papers and other evidence 5 <input checked="" type="checkbox"/> Maintain records of all investigation and disciplinary proceedings 6 <input type="checkbox"/> None of the above	
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	Since the creation of OECCA-BENIN in 2006, no case is heard.
6.5.8.3.2.	<i>2004 Heard Case Numbers</i> Indicate the number of cases heard in 2004.	0	Since the creation of OECCA-BENIN in 2006, no case is heard.
6.5.8.3.3.	<i>2003 Heard Case Numbers</i> Indicate the number of cases heard in 2003.	0	Since the creation of OECCA-BENIN in 2006, no case is heard.
6.5.8.3.4.	<i>2005 Completed Case Numbers</i> Indicate the number of cases completed in 2005.	0	Since the creation of OECCA-BENIN in 2006, no case is heard.
6.5.8.3.5.	<i>2004 Completed Case Numbers</i> Indicate the number of cases completed in 2004.	0	Since the creation of OECCA-BENIN in 2006, no

Number	Question Title/Text/Help text	Answer	Comments
			case is heard.
6.5.8.3.6.	<i>2003 Completed Case Numbers</i> Indicate the number of cases completed in 2003.	0	Since the creation of OECCA-BENIN in 2006, no case is heard.
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	OECCA-BENIN did not exist at that time
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. 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.	1 <input checked="" type="checkbox"/> Yes, for financial statements of listed entities	

Number	Question Title/Text/Help text	Answer	Comments
	<p>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>	
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 for listed entities and non-listed entities are the same set of standards but the regulation standards has 3 systems of accounting based on turnover::</p> <p>1. -Normal system (système normal) for Big Enterprises, with turnover superior to 100 millions CFA (200,000,00\$)</p> <p>2. Simplified system (système</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>allegé) for SME with turnover inferior or equal to 100 millions CFA (200,000,00\$) C</p> <p>3. Minimum cash system (Système Minimal de Trésorerie)</p> <ul style="list-style-type: none"> - turnover for (negoce) inferior to 30 millions CFA (60,000,00\$) - turnover for (artisanal) inferior to 20 millions CFA (40,000,00\$) - turnover for (services) inferior to 10 millions CFA (20,000,00\$)
7.8.2.	<p><i>Accounting Standards for Private Sector</i></p> <p>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</p>	<p>The “Système Comptable de l’OHADA” (Accounting System of OHADA) contains requirements of IFRSs</p>

Number	Question Title/Text/Help text	Answer	Comments
		<p>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 the use of national standards with no reference to IFRSs</p>	
7.8.9.	<i>MB Responsibilities and IASB SMO 7</i> Does your organization have responsibility for any of the following activities? Select all the answer options that are appropriate.	<p>1<input checked="" type="checkbox"/> Develop other authoritative pronouncements</p> <p>2<input type="checkbox"/> Promulgate the IFRSs established by law / regulation (e.g. by publishing or communicating the standards to the public)</p> <p>3<input type="checkbox"/> Other (please describe)</p> <p>4<input type="checkbox"/> None of the above</p>	As President of CNC-OHADA, President of WAEMU CCOA and President of OECCA-BENIN
7.9.	Law/Reg and IASB Pronouncements		
7.10.	Translation SMO 7		
7.11.	<i>Promotion Activities SMO 7</i> Please describe the activities your organization undertakes to promote and	IFRS implementation activities are conducted through recently	

Number	Question Title/Text/Help text	Answer	Comments
	assist in the implementation of IFRSs and other IASB pronouncements and activities.	<p>organized training sessions, capacities building, workshops and sensitization on IFRS standards</p> <p>- At national level,,</p> <p>- At regional and international level in attending congress, training session/ABWA (Association of Accountant Bodies in West Africa).</p> <p>- Training organized by WAEMU CCOA.</p>	
8.	Certification of Chief Executive		
8.1.	<p><i>Complete Certification</i></p> <p>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>	