

ORGANIZATION'S LETTERHEAD

April 28, 2020

Name : Cosme GOUNDETE

Title : President

Company : OECCA-BENIN

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Attestation of Ongoing SMO Compliance

IFAC Statements of Membership Obligations (SMOs) require IFAC Members and Associates to support the adoption and implementation of international standards and other pronouncements issued by independent standard-setting boards under the auspices of IFAC as well as by the International Accounting Standards Board (IASB); and to establish a quality assurance (QA) review and investigation and disciplinary (I&D) systems.

OECCA-BENIN has developed an Action Plan to demonstrate how it fulfills the requirements of the SMOs (revised in 2012). We have reviewed the information contained within the SMO Action Plan and affirm that the OECCA-BENIN continues to undertake these and other relevant actions in order to maintain ongoing compliance and fulfillment of the membership obligations.

On behalf of the leadership of OECCA-BENIN, I endorse the publication of the SMO Action Plan on the IFAC website in the interests of transparency and to demonstrate our commitment to enhancing the quality and credibility of the accountancy profession worldwide.

President

(Signature of President or Chairman of the Board or equivalent)

(Title)

ORDRE DES EXPERTS-COMPTABLES ET COMPTABLES AGREES DU BENIN (OECCA-BENIN)

(Name of PAO)

28 april 2020

(Date)

X

Signature of President or CEO or equivalent

ORDRE DES EXPERTS-
COMPTABLES ET COMPABLES
AGREES DU BENIN
(OECCA-BENIN)

ACTION PLAN 2020-2023

Cosme GOUNDETE

BACKGROUND NOTE ON ACTION PLANS

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

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

Use of Information:

Please refer to the [Disclaimer](#) published on the IFAC website.

ACTION PLAN

IFAC Associate:	Ordre des Experts-Comptables et Comptables Agréés du Bénin (OECCA-BENIN)
Approved by Governing Body:	OECCA-BENIN Council
Original published date:	August 2012
Last Update:	July 2020
Next Update:	July 2023

Glossary

CCOA	West African Accounting Council
CNC	National Council of Accountancy
CSOEC	High Council of Chartered Accountants Institute
CPPC	Standing Council of the Accounting Practice
DDPI	International Partnerships Development Department
IAASB	International Auditing and Assurance Standards Board
IFRS	International Financial Reporting Standards
IPSAS	International Public Sector Accounting Standards
ISA	International Standards on Auditing
OHADA	Organization for the Harmonization of Business Legislation in Africa
QA	Quality Assurance
ROSC	Report on Observance of Standards and Codes
SMO	Statement of Membership Obligations
SYSCOA	West African Accounting System
SYSCOHADA	OHADA Accounting System
UEMOA	West African Economic and Monetary Union
WAEMU	West African Economic and Monetary Union

General

N°	Start Date	Actions	Completion Date	Responsibility	Resource
1.	February 2012	Presentation and comment of IFAC Statements of Membership Obligations (SMOs) to all members of OECCA-BENIN.	Completed	President of OECCA-BENIN	President of OECCA-BENIN
2.	February 2012	Committees on SMOs already set up (SMOs Committees).	Completed	President of OECCA-BENIN	7 SMOs Committees
3.	April 2012	A committee to coordinate all SMOs Committees already set up.	Completed	President of OECCA-BENIN	7 President and Vice-president of SMOs Committees
4.	May 2012	Meeting of the 7 SMOs Committees to coordinate their activities. Present and comment to the SMOs Committees IFAC's letter on how to develop the Action Plan and its Action Plan template.	Completed	Coordinator of the 7 SMOs Committees	7 President and Vice-president of SMOs Committees
5.	February 2012	Draft of OECCA-BENIN Action Plan project and after validation by the Council, send to the IFAC Compliance staff for their comments and feedback.	Completed	President of OECCA-BENIN	OECCA-BENIN Council Members
6.	May 2012	Send the approved Action Plan to IFAC.	Completed	President of OECCA-BENIN	OECCA-BENIN Council Members
7.	July 2018 to December 2018	Election of the new council of OECCA-BENIN Appointment of commission and committees new members and development of their activities plan	Completed	President of OECCA-BENIN	AGM, OECCA-BENIN Council, commission and committees Members

Action Plan Subject: SMO 1 and Quality Assurance
Action Plan Objective: Development of a Quality Assurance System

N°	Start Date	Actions	Completion Date	Responsibility	Resource
<p>Background</p> <p>Regional-level WAEMU At the level of WAEMU, OECCA-BENIN was appointed and is still chairing the Quality Control Committee for the Permanent Council for the Accountant Profession (CPPC). In June 2014, OECCA-BENIN reported to the other WAEMU Accountants' bodies to what has been done to implement quality assurance within Benin. In addition, Benin was elected as a member of the Standards Technical Committee chaired by Togo.</p> <p>Thanks to the World Bank grant PACI (Project to improve business climate in OHADA area) to OHADA on June 21 2012, WAEMU profit from the review effective January 1, 2018 relating to QA system in the OHADA 17 member States, WAEMU held a meeting in Ouagadougou in 2018 to adopt OHADA review for its 8 member states. Consequently, OHADA organized a Train the trainers in Abidjan from December 4 to 9 2018 for representatives from its 17 member states institutes. OECCA-BENIN took part in that train the trainers workshop.</p> <p>The 13th July 2018, OECCA-BENIN has been appointed and is still chairing the Regional Federation of WAEMU Accountants (CPPC).</p> <p>Continental-level PAFA (Pan African Federation of Accountants) The 4th June 2018 at Kigali, Rwanda, OECCA-BENIN has been elected PAFA's council member through Mrs Hellen TOGNISSO-ADJAH. I.</p> <p>The 18th June 2019 at Marrakech, Morocco, OECCA-BENIN has been appointed to ensure the leadership of the Pan African Federation of Accountants (PAFA) as Depute President through Mister Cosme GOUNDETE, current President of OECCA-BENIN.</p> <p>The 25th November 2019 at Maputo in Mozambic, OECCA-BENIN has been elected to ensure PAFA's Committee of Education leadership as Depute President through Mister Serge Armand CODO, current Depute President of OECCA-BENIN.</p> <p>OHADA The World Bank grant PACI (Project to improve business climate in OHADA area) to OHADA on June 21 2012, has been successfully completed and the 17 OHADA member states are from now on governed by the outcomes of the review as far as the IFAC ISQC 1 was adopted and a QAS guide developed.</p> <p>National level</p>					

N°	Start Date	Actions	Completion Date	Responsibility	Resource
<p>Benin</p> <p>In 2009, OECCA-BENIN received technical assistance from an International Word Bank Consultant to conduct a Quality assurance (QA) mission and ensure that member firms comply with QA requirements. The consultant recommendation is inter alia, to enhance the profession. Therefore, members were trained on relevant aspects, including behavior of both Controller and controlee during firms' quality control.</p> <p>Further to this sensitization/information session, OECCA-BENIN set up a mentoring program and mentors were nominated to assess and advise firms on how to improve practices and management. This helped to raise awareness of Quality control and assists firms' members in implementing quality control standards in accordance with best practices.</p> <p>OECCA-BENIN has previously identified Mentors to help a quality control of member firms. This approach will be enhanced and quality controllers 'capacities built. In so doing, OECCA-BENIN is working for full compliance with IFAC SMO 1 requirements. OECCA-BENIN will focus on first hand on the structural control through a diagnostic to assess the capacities of the firm to conduct its missions in compliance with the standards and professional requirements and practices of the profession in order to highlight its strengths and weaknesses related to the procedure in use in the firm. The main objectives are to assess requirements on: independence, competence, services qualities, professional secret, and acceptance of the missions, their continuation and the reports.</p> <p>Audits in Benin are risk based and the review will be risk based. The scope of the system will cover audits for Small and Medium Entities and other related missions. In regard to ISQC 1 requirements. This led to include ISQC 1 requirements in the revised rules and code of ethics submitted to government approval and official act to give them force.</p> <p>In July 2014, OECCA-Benin approved internal regulations to adopt a QA system that is line with SMO 1 requirements for its members during its Annual General Assembly and gave members a CD with ISQC 1 guidelines. In August 2014, 21 quality controllers were trained. It had plans to launch a pilot QA system in 2015 using selected audit firms. However, the implementation of the QA review system has been postponed until 2017 due to shifting resource allocations. Despite this, the Institute committed to carry out its first voluntary QA reviews by March 2017. It is scheduled that the first quality control reviews will be led by the President of SMO 1 Committee supported by members that have been trained to assist with the reviews. The first auditors to undergo QA reviews will be those of the OECCA-Benin's Council and after its first round of feedback and recommendations, all members will be subject to mandatory three years reviews.</p> <p>On December 2018, OECCA-BENIN launched the first step to implement the OHADA QAS. Members and members firms were sent a QA self-assessment questionnaire.</p> <p>On December 2018, Questionnaires were returned back to the Council for consideration.</p> <p>The 1st to the 15th of February mails will be sent to OECCA-BENIN members based on the QA self-assessment results.</p> <p>From the 15th of February to the 15th of march, a 2019-2020 QA self-assessment campaign will be launched</p> <p>OECCA-BENIN quality control guide will be update at last on the 30th of July 2020</p> <p>Selection and training of quality controllers will be done at last on the 31st of august 2020</p> <p>The 1st of January to the 30th of April 2021 will be dedicated for 2020-2021 quality control campaign</p> <p>Adoption on the 8th june 2017 of OHADA regulation n°1/2017 on professional standards, code of ethics and quality assurance system applicable in the 17 member countries of this organization.</p>					

*Action Plan Developed by
Ordre des Experts-Comptables et Comptables Agréés du Bénin (OECCA-BENIN)*

N°	Start Date	Actions	Completion Date	Responsibility	Resource
<p>December 2017. Further to the OHADA QAS and QA manual dissemination workshop held in Abidjan on December 6, 2017, OECCA-BENIN, consequently held a restitution workshop for its members. OECCA-BENIN Members were given the related tools.</p> <p>On December 2018, OECCA-BENIN launched the first step to implement the OHADA QAS. Members and member firm were sent a QA self-assessment questionnaire. On December 2018, Questionnaires were returned back to the Council for consideration.</p> <p>In 2019, the results of this self-assessment helped to guide training for members.</p> <p>In 2020, OECCA-BENIN Council is currently considering the results of this first step in order to step forwards to the compulsory stage for all OECCA-BENIN Members..</p>					
Adoption and Implementation of the Quality Assurance System					
8.	2014	Adoption by General Assembly of OECCA-BENIN Quality Assurance System.	Completed	President OECCA-BENIN, SMO 1 committee & CPD committee	Council, General Assembly and (CPD) Committee
9.	August 2014	Training Quality controllers on OECCA-BENIN Quality Assurance System	Completed	President of SMO 1 Committee & CPD Commission	21 Volunteers Members of OECCA-BENIN
10.	September 2014	A QA self-assessment questionnaire was sent to OECCA-BENIN Members	Completed in December 2018	President of Council, President of SMO 1 Committee	All members and members firms of OECCA-BENIN
11.	January 2015	Launching of the test process by assessing and controlling members firm.	Ongoing process	President OECCA-BENIN & President of SMO 1 Committee	Président OECCA-BENIN et DDPI Comité SMO 1
12.	January 2015	Assessment, feedback and recommendations to the other members	Ongoing	OECCA-BENIN Council, Pt of SMO 1 Committee,	All member firms of OECCA-BENIN
13.	March 2020	Training session on OHADA Quality Assurance Guide and ISQC 1 standard	Continuous process	Council, Pt SMO 1 Committee & CPD Commission	Members of OECCA-BENIN

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N°	Start Date	Actions	Completion Date	Responsibility	Resource
14.	December 2017-January 2018	OECCA-BENIN Members were provided a Restitution workshop on the OHADA QAS dissemination workshop held in Abidjan	Tools were shared	OECCA-BENIN Council & Pt and VP SMO1 Committee Standards Committee CPD Commission	OHADA
15.	2017	Training Members and new Members on the OHADA QAS	Every year	Council, Pt SMO 1 Committee & CPD Commission	Council
16.	December 2018	OECCA-BENIN launched the first step to implement the OHADA QAS. Members and member firm were sent a QA self-assessment questionnaire.	Completed	OECCA-BENIN Council, Pt of SMO 1 Committee,	All member firms of OECCA-BENIN
17.	December 2018	Questionnaires were returned back to the Council for consideration.	Completed	OECCA-BENIN Council, Pt of SMO 1 Committee,	All member firms of OECCA-BENIN
18.	1st of February 2020	mails will be sent to OECCA-BENIN members based on the QA self-assessment results.	15th of February 2020	OECCA-BENIN Council, Pt of SMO 1 Committee,	All member firms of OECCA-BENIN
19.	15th of February 2020	a 2019-2020 QA self-assessment campaign will be launched	15th of march 2020	OECCA-BENIN Council, Pt of SMO 1 Committee,	All member firms of OECCA-BENIN
20.	Ongoing	OECCA-BENIN quality control guide will be update	30th of July 2020	OECCA-BENIN Council, Pt of SMO 1 Committee,	OECCA-BENIN Council, Pt of SMO 1 Committee,
21.	Ongoing	Selection and training of quality controllers will be done	31st of august 2020	OECCA-BENIN Council, Pt of SMO 1 Committee,	OECCA-BENIN Council, Pt of SMO 1 Committee,
22.	1st of April 2021	2020-2021 quality control campaign	30th of April 2021	OECCA-BENIN Council, Pt of SMO 1 Committee,	All member firms of OECCA-BENIN
23.	Ongoing	Carry out regular quality control	Ongoing	OECCA-BENIN Council, Pt of SMO 1 Committee,	All member firms of OECCA-BENIN
<i>Adoption and Support of Implementation of the Quality Assurance System</i>					
24.	September 2014	Provide training and capacities building sessions to sensitize members to the adopted OHADA QA system and the quality control standards.	Continuous process	President OECCA-BENIN & Pt and VP SMO1 Committee	Members SMO 1 Committee and CPD Committee

N°	Start Date	Actions	Completion Date	Responsibility	Resource
		Share through emailing, any information on QA standards review, poll, newsletter, case study from IFAC, France Institute, FIDEF, etc.			
25.	June 2020	Conduct the annual OECCA-BENIN Members QA control	Continuous process	OECCA-BENIN Council & Pt and VP SMO1Committee Standards Committee	Members SMO 1 Committee and CPD Committee
Maintaining Ongoing Processes					
26.	Ongoing	Continuous support to ongoing implementation of QA System and ISQC1, including review of the implementation of the Action Plan to date and updating the Action Plan for the future activities.	Ongoing	President of SMO 1 Committee Standards Committee	7 Presidents of SMOs Committees
Review of OECCA-BENIN 's Compliance Information					
27.	Ongoing	Perform periodic review of OECCA-BENIN's response to SMO 1 Section and update the response as necessary.	Ongoing	President of SMO 1 Committee	7 Presidents of SMOs Committees

Main Requirements of SMO 1

Requirements	Y	N	Partially	Comments
Scope of the system 1. At a minimum, mandatory QA reviews are required for all audits of financial statements.	Y			Internal quality control is being applied to firms in compliance with OHADA standards that has set IFAC quality standards as regulation.
Quality Control Standards and Other Quality Control Guidance 2. Firms are required to implement a system of quality control in accordance with the quality control standards.	Y			Those standards have been set as rules and are mandatory to the 17 OHADA Countries by the regulation n°01/2017 of OHADA on professional standards, ethics code and quality assurance.

Requirements	Y	N	Partially	Comments
3. Most up to date versions of ISQC 1 and other relevant ISA are adopted as the quality control standards.	Y			OHADA regulations
4. Member Body assists firms in understanding the objectives of quality control and in implementing and maintaining appropriate systems of quality control.	Y			Supply packages of standards and tools to all firms for missions, code of ethics and quality assurance system. By trainings on standards and tools Self-assessment on quality control Recommendations of improvement followed the self-assessment control.
Review cycle 5. A cycle-based, risk-based, or a mixed approach for selecting firms for QA review is used.	Y			Firms are selected on a cycle-based approach, every three years in compliance to OHADA regulations.
6. For cycle-based approach, quality control reviews are required to take place at least every six years (and every three years for audits of public interest entities).	Y			Firms are required to a control at least once every three year, as mentioned in OHADA regulation. The requirement is the same for firms as well as for public interest entities.
QA Review Team 7. Independence of the QA Team is assessed and documented.	Y			Our PAO is still making small steps as far quality assurance is concerned, however the QA team is built of high-quality controllers who will received an appropriate training and will be equipped by a control quality guide and will be selected for mission based on their independency. A regional project of the quality control teams is under process at WAEMU level and under the leadership of CPPC President, the current Benin PAO President.

Requirements	Y	N	Partially	Comments
				The quality control team of a country can then carry on a quality control mission with the other WAEMU countries.
8. QA Team possesses appropriate levels of expertise.	Y			
Reporting				
9. Documentation of evidence supporting the quality control review report is required.	Y			
10. A written report is issued upon conclusion of the QA review and provided to the firm/partner reviewed.	Y			Our PAO has planned to adopt that method.
Corrective and disciplinary actions				
11. Reviewed firms/partners are required to make timely adjustments to meet recommendations from the review report.				Recommendations were made after the self-assessment quality control and members are called to adjust regarding those recommendations.
12. QA review system is linked to the Investigation and Discipline system.				Our PAO has planned to adopt that method.
Consideration of Public Oversight				
13. The body responsible for QA reviews cooperates with its oversight body and shares information on the functioning of the QA review system, as needed.	Y			<ul style="list-style-type: none"> - On the National scale, Benin Government has designated Public overseer in order to have a continuous sight on the functioning of the Institution as well as its members. - On WAEMU scale, the Regional Federation of WAEMU Accountants, oversees PAO functioning quality as well as its members.
Regular review of implementation and effectiveness		N		Being at the Beginning, this is not yet a reality, but it's planned to be taking into account.

Requirements	Y	N	Partially	Comments
14. Regular reviews of implementation and effectiveness of the system are performed.				

Action Plan Subject: SMO 2 and International Education Standards

Action Plan Objective: Ensure accountancy education program compliance with International Education Standards

N°	Start Date	Actions	Completion Date	Responsibility	Resource
<p>Background:</p> <p>Entry requirements for the accountancy profession are set at the regional level by WAEMU Regulation N°. 12/2000/CM/UEMOA, which introduced the Degree in Accounting and Finance (DECOFI) and the Higher Education Degree in Accounting and Financial Management (DESCOGEF) as pre-requisites to practice the profession in WAEMU countries. Ordre des Experts Comptables et Comptables Agréés du Bénin (OECCA-Benin) states the qualification system has been reformed to align with International Education Standards (IES). The DESCOGEF qualification is for Certified Accountants and the DECOFI qualification is for Chartered Accountants. The DECOFI is a five-year professional accountancy education program that includes a three-year practical experience requirement and intermediate and final professional exams. Only Chartered Accountants registered by a professional institute in WAEMU countries are permitted to practice auditing. Furthermore, all candidates for entry to the profession must complete three years of verified practical experience and pass final examinations with the Regional Commission for the Formation of the Accounting and Financial Experts (CREFEFCF), an external body recognized by WAEMU.</p> <p>At the national level, Law No. 2004-03 of 2006 stipulates that the Ministry of Finance is responsible for the regulation of the accountancy profession and establishes the Ordre des Experts Comptables et Comptables Agréés du Bénin (OECCA-Benin), the only professional accountancy organization in the country.</p> <p>Law No. 2004-03 of 2006 stipulates that Chartered Accountants and Certified Accountants, the two regulated categories of professional accountants in Benin, must be members of OECCA-Benin. Chartered Accountants must (i) obtain one of two professional certifications recognized by the government, that is, the regional DECOFI described above or the French Diplôme d'Expertise Comptable (DEC), and (ii) complete 48 hours of CPD annually. The French DEC is also a five-year program with a three-year practical experience requirement and intermediate and final exams. Certified Accountants must hold a DESCOGEF qualification. The Law N° 2004-03 permits the grandfathering of Chartered Accountants and Certified Accountants who were previously allowed by the Ministry of Finance to join OECCA-Benin's membership when the institute was established.</p> <p>National level activities</p> <p>In respect to the ROSC A&A recommendation 69 and upon a World Bank grant in 2009, OECCA-BENIN has successfully conducted the review of the national accountancy professional education curriculum for compliance with the IES. This program improvement was successfully conducted. The signatures by the Ministry in charge of Secondary Technical and Professional Training and the Ministry of High level Education and Scientific Research of the two official launching acts enabled its applicability from 2010-2011 academic year. The program provides qualifications and certifications from secondary level to university with Master degree in accounting and management. In clear, the program provides learners with required and compulsory education enabling to continue with DEC and DECOFI qualification which is fully operational. Further to this, 250 teachers have been trained to the revised program all over Benin. Usually, periodic capacity building sessions are organized by government for stakeholders. OECCA-BENIN will monitor the revised program to ensure its compliance with IES and provide recommendations to government when needed.</p>					

N°	Start Date	Actions	Completion Date	Responsibility	Resource
<p>OECCA-Benin will review the revised Statements of Membership Obligation (SMO) 2 which has been ratified by the IFAC Council in November 2012.</p> <p>In 2013, OECCA-Benin started an “Open doors” day to sensitize aspirants, students and new students on orientation towards the accountant profession.</p> <p>In 2014, OECCA-Benin met with representatives of the Minister of Finances and the President of the Constitutional Court were held to sensitize the political and governmental authorities on the requirements of the IESs. OECCA-BENIN is looking to organize some meetings with other relevant authorities.</p> <p>In June 2014, In order to facilitate access to the profession, to students from Benin and other countries of Africa, an exchange meeting was held at Institute Français (French Cultural Centre) with the Director of Studies at Nantes Academy in France, to deal with the content of the report submitted by students, and with the way to make perennial, the oral exam of UE 13 in Cotonou.</p> <p>In 2015, To facilitate orientation access to the accountant profession to students, OECCA-BENIN has organized “the Day of accountancy” during which, the profession has been comprehensively explained.</p> <p>In 2019, the fifth session of the French DCG UE 13 oral examination was held and the process already ongoing based. Till now, a total of 124 candidates registered for this exam.</p> <p>OECCA-BENIN as one of the basic partners of the CGA in the process to reduce informal economy in Bénin support the two centers in Bénin through training and capacities building workshops. These activities include OECCA-BENIN members regarding compliance with their CPD annual obligations of at least 48 hours per year. A monitoring system exists for members CPD from OECCA-BENIN program under the supervision of the Commission for CPD.</p> <p>OECCA-BENIN has organized sensitization and information interview requests to the new government authorities further to changes during presidential mandates on an ongoing basis. OECCA-BENIN has also taken the opportunity to promote the revised IES effective as of July 2016 and updates.</p> <p>.</p> <p>Regional level activities</p> <p>OHADA</p> <p>In June2012, the World Bank financed through the PACI grant, the improvement of business climate within OHADA area, the implementation of an OHADA Chartered accountant diploma for the 17 member States for compliance with IFAC standards. Provisions are made at OHADA level to improve the Expression of interest (EI) and Terms of references (TORs). A consultant has assessed the proposals and their report is awaited. This initiative is still awaited by member States to have an OHADA chartered accountant diploma.</p> <p>From December 7 to 9, 2017, OECCA-BENIN attended the OHADA workshop organized in Abidjan to consider the report related to the chartered accountant diploma in OHADA area.</p>					

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<p>On January 26, 2017, OHADA adopted the Uniform Act relating to Accounting Law and financial information including the Revised SYSCOHADA, the revised SYSCOHADA effective January 1, 2018 the Benin Government through the ministry of finances, the ministry of technical education, the ministry of high level education, supported IES 1, organizing for free, a national five days capacities building workshop to update consequently, the national accounting curriculum shareholders on the new OHADA accounting framework. Globally 572 accountancy teachers have been trained on the revised OHADA to update learners' skills in colleges and universities starting academic year 2017-2018.</p> <p>In January 2017, the Revised SYSCOHADA has adopted the Full IFRS principle for all quoted companies and public interest entities, and the Convergence with IFRS for other entities.</p> <p>In 2018, under the leadership of OECCA-BENIN, the ABECS (Association of Benin aspirant chartered accountants) duplicated four times, the training session on the revised SYSCOHADA.</p>					
<i>Raising the Awareness of the Requirements of IES and Beginning Application to University Education</i>					
28.	September 2012	Inform the government about BENIN and OECCA-BENIN obligations as an IFAC Associate and the need for OECCA-BENIN to ensure professional accountancy education compliance with IFAC IES and conduct or assist periodic review.	Completed	President OECCA-BENIN	Council and Presidents of SMOs Committees
29.	February 2013	<p>Education authorities were appointed since April 2016 further to the presidential election in March 2016. Consequently, OECCA-BENIN has planned to lobby the new appointed education authorities to conduct an assessment of the current revised program of accountancy professional education after more than eight years of implementation. This includes recommendations to both Ministry of Secondary Technical and Professional Education and the Ministry University Education and Scientific Research.</p> <p>OECCA-BENIN has planned to review the revised program against the requirements of the revised IES.</p>	Partly completed Interviews with some relevant Authorities awaited	President OECCA-BENIN	OECCA-BENIN Council members - President and Vice-president of SMO2 Committee Representatives of Ministry of Secondary Technical Education and Professional Training Ministry of University Education and Scientific Research
30.	Ongoing	<p>Participate in the teaching of accounting and management disciplines in schools and universities.</p> <p>To interest pupils and students in the profession of chartered accountant through the organization of open days.</p>	Ongoing	President of OECCA-BENIN	OECCA-BENIN Council members - President and Vice-president of SMO2 Committee Representatives of Ministry of Secondary

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N°	Start Date	Actions	Completion Date	Responsibility	Resource
		<p>To conduct meso and macroeconomic studies aimed at informing political and economic decision-makers on the workings of business and the economy.</p> <p>To promote technical and scientific works.</p> <p>To encourage and contribute during the mandate, to the evaluation of the compliance with IFAC's HEIs, of the accounting and management-teaching program in schools financed by the World Bank and in force in Benin since the beginning of the 2011-2012 school year.</p> <p>Organize every year the national accounting days.</p> <p>Creation of a qualifying training center</p> <p>Creation of a diploma training center</p>	<p>December 2021</p> <p>December 2022</p>		<p>Technical Education and Professional Training Ministry of University Education and Scientific Research</p>
Strengthen Professional Experience Requirements (IES 5)					
31.	July 2012	<p>OECCA-BENIN has reviewed its relevant text for compliance, including integration of Comptables Agréés as Experts-comptables under the conditions they satisfy 10 years of experience and receive 80 hours of training and capacity building sessions inter alia on audit and related missions, including knowledge on local law on business and additional 20 hours for the compulsory final activities report.</p> <p>2018, The Benin Supreme Court considering appeals dated 2006 from some members made five decisions to confer the title of Chartered accountants, to the members previously listed as Certified accountants.</p> <p>2019. The OECCA-BENIN members listing Commission consequently made 15 decisions to entitle the Certified Accountants who did not appeal in 2006 while creating the OECCA-BENIN Institute.</p> <p>2019. The OECCA-BENIN members listing has been updated consequently.</p>	<p>Completed In 2019</p> <p>Completed September 2018</p> <p>Completed September 2018</p> <p>Completed September 2018</p>	<p>Council and CPD Commission</p>	<p>OECCA-BENIN Council members Supreme Court Commission for Members listing President and Vice-president of SMO 2 Committee</p>

N°	Start Date	Actions	Completion Date	Responsibility	Resource
		The OECCA-BENIN Council will consequently request the approval of the of the revised law 2004-03 of April 27 2006 including all the Certified Accountants as Chartered Accountants.	30 th June 2021		
		Alert and support the Government in complying with the provisions of the Uniform Acts of OHADA and national laws and regulations.	30 th June 2021		
		Updating the fee schedule for public accounting assignments	31 st December 2020		
		To enforce the application of decree no. 2012-558 of 31 December 2012 on audit fees.	Ongoing		
		Drawing up a collective agreement for the accounting profession	31 st December 2020		
		Create a regional branch of OECCA-BENIN for the North of Benin in Parakou.	31 st December 2022		
		Encourage the creation of one or more Friendly Fellowships of Accountants.	Ongoing		
		Participation in trade and economic show events	Ongoing		
		Facilitate any grouping into a trade union or technical association	Ongoing		
		Celebrating the five-year anniversary of the Order's creation	1st July 2021		
		Continue our active participation in international accounting and auditing bodies with increased impact of our Order (CCOA, CPPC, CNC-OHADA, ABWA, PAFA, FIDEF, IFAC, IFWA, etc.).	Ongoing		
		Strengthening our relations with the political-administrative Authorities and National Institutions	Ongoing		
		Strengthen the protection of members of the Institution against third parties.			

N°	Start Date	Actions	Completion Date	Responsibility	Resource
		<p>Initiating and conducting inter-professional meetings with lawyers, notaries, bailiffs, real estate experts, employers' associations (CNPB, CIPB, CCIB, etc.).</p> <p>Contribute to the organization of the regional congresses of WAEMU accountants</p> <p>To complete the registration process of the Beninese members living in Côte d'Ivoire on the OEC-CI list.</p> <p>Maintaining organs meetings' regularity</p> <p>Launch reflection and initiate the opening of the Institution to Antananarivo's call</p>	<p>Ongoing</p> <p>Ongoing</p> <p>Annual</p> <p>June 2021</p> <p>Ongoing</p> <p>Ongoing 31st December 2021</p>		
Continuing Professional Development/ Education Requirements (IES7)					
32.	December 2012	<p>Review of the Benin accountancy education curriculum for compliance with IES and License-Master-Doctorate (LMD) curriculum.</p> <p>After the 2012 members training, a new training session on the revised syllabi issued through the project financed by the World Bank (in force since 2011) to improve Benin accountancy education curriculum to ensure compliance with revised IES and LMD curriculum for all the members in Academia and can include teachers leaving in Cotonou and nearby. Members who are college promoters will be provided with the revised curriculum. This training session will take into account the revised IES and their updt.</p>	Postponed to October 2020	OECCA-BENIN Council members President and Continuing Professional Development Commission	OECCA-BENIN Council members President and Vice-president of SMO 2 Committee
33.	January 2009	Every year, OECCA-BENIN Organizes two training and capacities building sessions on the annual finance law 2020 for members, their firm assistants and accountants from the private sector.	Completed on January Every year	OECCA-BENIN Council members President and Continuing Professional Development	OECCA-BENIN Council members President and Continuing Professional Development Commission

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N°	Start Date	Actions	Completion Date	Responsibility	Resource
				Commission Trainers from Tax Office	
34.	June 2016	Support the Approved Management Centers (CGA) by training session and capacities building workshops.	Continuous process	OECCA-BENIN Council members President and CPD Commission	OECCA-BENIN Council members President and Continuing Professional Development Commission
35.	June 2016	Support the Training Center for the Approved Management Centers (CENAFOC) of the Ministry of Finance through advices and regular training for SMEs. CENAFOC is a public training centre for public and private sector accountants. In order to disseminate and promote IFAC standards and requirements, OECCA-BENIN intends to back up CENAFOC and CGA (Approved Management Centers) dedicated to mitigate illegal accountants and help informal economy come out). This activity includes OECCA-BENIN member's attendance to help them comply with their compulsory annual 48 CPD hours.	Continuous process	OECCA-BENIN Council members CGA and Continuing Professional Development Commission	OECCA-BENIN Council members President and Continuing Professional Development Commission
36.	November 2016	Members and aspirants are trained on the revised IES. Members are provide with the translated IES.	Continuous process	OECCA-BENIN Council members President and Continuing Professional Development Commission	OECCA-BENIN Council members President and Continuing Professional Development Commission
37.	Ongoing	Set up an e-learning tool; Pursue training by integrating Strategic Areas of our skills consolidation and the conquest of new professional spaces; To create a center for continuing education in auditing, accounting, finance and management training. Establish a computer committee whose purpose is to communicate the expectations of the members of the Order to software publishers. Promote the Institution on the national scale	Ongoing	OECCA-BENIN Council members President and Continuing Professional Development	OECCA-BENIN Council members President and Continuing Professional Development Commission

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N°	Start Date	Actions	Completion Date	Responsibility	Resource
		<p>Organize training session on the annual finance legislation in all departments.</p> <p>Establish a training plan and ensure its implementation.</p> <p>Drawing training themes from the strategic plan, action plan and needs analysis of members, their employees and customers</p> <p>Strengthen the Institution members' capacities and the firms' collaborators.</p>		Commission	
Examination on Local Business Law Knowledge					
38.	July 2012	<p>In regard to IES 5 practical experience requirement for aspiring professional accountants, OECCA-BENIN Assembly General approved its members Certified Accountants, to apply for membership as Chartered Accountants in respect to a grandfathering provision.</p> <p>They passed an oral exam inter alia on the requirement of local business law, audit, accounting, code of ethics.</p>	Completed in May 2019	OECCA-BENIN Council members President and CPD Commission President of Members listing Commission	OECCA-BENIN Council members General Assembly Supreme Court Commission for Members listing
Maintaining Ongoing Processes					
39.	Ongoing	President and Vice president of SMO 2 committee maintain an ongoing process of monitoring new and revised standards and communicate them to all concerned.	Ongoing	President of OECCA-BENIN and President of SMO 2 Committee	President of OECCA-BENIN and Vice-president of SMO 2 Committee
40.	Ongoing	Process periodic reviews of OECCA-BENIN education requirements to ensure they continue to incorporate and meet with all IES requirements. This includes review of the existing requirements and preparation of the Action Plan for the future activities where necessary.	Ongoing	OECCA-BENIN Council President and CPD Commission	OECCA-BENIN Council members
41.	Ongoing	Supply the other SMOs Committees with relevant IFAC updated publications related to each SMO.	Ongoing	President OECCA-BENIN	President and Vice-president of SMO 2 Committee and CPD Commission
Review of OECCA Benin's Compliance Information					
42.	Ongoing	Process periodic review of OECCA BENIN's response to SMO 2 Section and update the response as necessary.	Ongoing	President OECCA-BENIN	President of SMO 2 Committee

Action Plan Subject: SMO 3 and IAASB Pronouncements
Action Plan Objective: Adopt and implement ISAs in an ongoing manner

N°	Start Date	Actions	Completion Date	Responsibility	Resource
<p>Background</p> <p>Regional level</p> <p>OHADA</p> <p>The Organization for the Harmonization of Business Law in Africa (OHADA) Uniform Act Relating to Commercial Companies and Economic Interest Groups 4/1997 (revised January 2014) and OHADA Uniform Act Organizing and Harmonizing Company Accounting Systems 2/2000 stipulate that statutory audits are mandatory for all public companies and limited liability companies (LLCs) that exceed determined thresholds. Banking and insurance legislations also require mandatory audits of banks, financial institutions, and insurance companies. However, no auditing standards are specified.</p> <p>January 26, 2017, OHADA adopted the Uniform Act Relating to Accounting Law and financial information including the Revised SYSCOHADA. The revised SYSCOHADA effective January 1, 2018 adopted IAASB audit standards and updates and consequently, all the OHADA 17 member states are therefore compulsorily bound to IFAC, IASB pronouncements and OHADA guidelines.</p> <p>WAEMU</p> <p>The Conseil Permanent de la Profession Comptable (CPPC) is the regional auditing standard-setter based on WAEMU Regulation No. 01/2009/CM/UEMOA of 2009. The CPPC was the recipient of funding from the World Bank in 2010 to develop ISA-based auditing guidelines. The CPPC issued no auditing standards. OECCA-BENIN is also bound to communitarian guidelines and standards. However, in June 2012, OECCA BENIN bylaws were reviewed to require the members to use ISA.</p> <p>2017, Further to OHADA achievements in revising the SYSCOHADA, adopting IFAC standards and their updates, effective January 1, 2018, WAEMU consequently adopted all the outcomes of OHADA reviews as far as ISA, ISCQ 1, Code of Ethics are concerned.</p> <p>National level</p> <p>Though ISAs are not adopted by Benin government, OECCA-BENIN Members conduct any audit and related missions conducted using the ISA standards. OECCA-BENIN has adopted the clarified International standards on auditing (ISAs) without modification, with respect to their members, as a self-regulatory requirement in June 2012. Capacities building and training sessions were organized to update members on ISAs and International Auditing and Assurance Standards Board (IAASB) Pronouncements. In accordance with 2009 ROSC A&A recommendation N° 66 on ISA adoption, without waiting the</p>					

N°	Start Date	Actions	Completion Date	Responsibility	Resource
<p>achievement of WAEMU guidelines and manual, OECCA-BENIN will sensitize Government on the necessity to legally adopt ISAs as the national auditing standards.</p> <p>A training session on ISA was held on September 13-16 followed by another training session on ISA to support the dissemination of the decree 2012-558 issued on December 31, 2012 governing audit fees in Benin.</p> <p>Because of the fact that entities should hire an auditor but they didn't, in regard to OHADA requirements, OECCA-BENIN published a warning sensitization message in the official newspapers La Nation. This same message is duplicated in the OECCA-BENIN annual members' list book since.</p> <p>In July 2014, during the Assembly General meeting, members were given a CD on ISA standards to support their CPD. The file on ISA standards are available OECCA-BENIN web site. Aspirants monitored by OECCA-BENIN have received the file by mail.</p> <p>OECCA-BENIN will promote the new auditor reporting standards through a training seminar for members, aspirants and private sector accountants on the revised ISA which are effective to audit financial statements closed by December 2016.</p> <p>December 23, 2014. by letter N°0838/MDJLDH/DC/SGM/SP-C, Benin Government requested the opinion of the Arbitration Common Court of OHADA on the existence of two accounting frameworks as far as WEAMU revised SYSCOA for 8 member states and the revised SYSCOHADA for 17 members states.</p> <p>2015. OECCA-BENIN is represented within the CENTIF (National Analytic Task force for data on money laundering and terrorism financing), in the light of law N° setting it up and consequently takes part in its activities to fight money laundering, terrorism financing and secure the financial information.</p> <p>In the light of the law N°2011-20 of October 12, 2011 on the fight against corruption and related offenses in the Republic of Benin, OECCA-BENIN is represented in the National Authority to fight against corruption (ANLC). Members were renewed in May 2016, after the presidential election of April 2016. OECCA-BENIN is currently appointing its new representative within ANLC.</p> <p>In the same way, OECCA-BENIN is represented within the FONAC (National Front to fight against corruption).</p> <p>On November 5, 2015, the Arbitration Common Court of OHADA confirmed that only the SYSCOHADA is applicable within OHADA member states.</p> <p>January 1, 2018, through OHADA Regulation 01/2017, the revised SYSCOHADA is effective and BENIN government, which successfully fought to have the revised SYSCOHADA as the unique financial reporting framework for the OHADA 17 members states, organized a related national Train the Trainers for 572 teachers from college and universities to update their capacities and skills.</p>					
Promote the Adoption of ISAs					
43.	April 2016	Inform the government and private sector stakeholders (Chambre deCommerce et d'Industrie du Benin-CCIB, Conseil National duPatronnat du Bénin-CNPB) about OECCA-BENIN obligations as an IFAC Associate and the need for BENIN to adopt and implement:	Completed In 2018	President of OECCA-BENIN	OECCA-BENIN CouncilMembers

N°	Start Date	Actions	Completion Date	Responsibility	Resource
		<ul style="list-style-type: none"> • ISA as soon as WAEMU guidelines and application Guide on international professional standards are disclosed and, • ISQC 1 to further ensure firms compliance with international requirements and pronouncements and BENIN ROSC A&A recommendations. 			
44.	July 2016	<p>2016 sensitization seminar to members, accountants in business and public control organisms on ISA. This includes the clarified ISAs which came into effect on December 15, 2009.</p> <ul style="list-style-type: none"> • Members training on “Evidence collection ISA 5” <ul style="list-style-type: none"> • Members training on “Risk based audit” • Members training on “The missions of the auditor” 	<p>Continuous process</p> <p>Completed Completed Completed</p>	President OECCA-BENIN	President of SMO 3 Committee CPD Commission
45.	August 2015	<p>Conduct a sensitization lobbying in order that financing partners require professional accountants for the book keeping of their financed projects and NGOs.</p> <p>Conduct a sensitization lobbying in order that financing partners (Embassies, EU and UNICEF. Etc.) Require national professional accountants for audits and other services for their projects.</p>	October 2020	President OECCA-BENIN	President and Vice- President of SMO 3 Committee
46.	October 2015	<p>Conduct a sensitization lobbying campaign in the Benin municipalities to appoint auditor in the municipalities</p> <p>Identify eligible entities to get an auditor and claim for appointment.</p>	May 2020	President OECCA-BENIN	President and Vice- President of SMO 3 Committee
47.	November 2015	<p>Conduct a sensitization lobbying campaign to get financial partners support for OECCA-BENIN members' expertise and assistance to the Chamber of audits of the Supreme Court. The Chamber of Audits of the Supreme Court is a public institution, housed within the Supreme Court, to audit public expenses and political campaigns expenses of the Republic of Benin.</p>	July 2020	President OECCA-BENIN	President and Vice- President of SMO 3 Committee
48.	May 2016	<p>Conduct a lobbying campaign towards Court of Appeal in order to require OECCA-BENIN members' judicial expertise as in Benin there are about six Courts of appeal to reexamine as well as victims and wrongdoers' situation under various aspects or</p>	November 2020	President OECCA-BENIN	President and Vice- President of SMO 3 Committee and Président

N°	Start Date	Actions	Completion Date	Responsibility	Resource
		examine heritage financial issues related to assess private or public entities to be closed. The most important of these Courts of appeal is that of Cotonou.			and VP Commission de Défense du Monopole
49.	April 2016	Conduct fight against illegal accountants jointly with the Tax office	Ongoing process	President OECCA-BENIN	President and Vice-President of SMO 3 Committee - President and VP Commission for Monopole Defense
50.	November 2016	Organize a training session for members, aspirants and private sector accountant on the revised ISA :260-315 – 540_570- 700-701 – 705- 706-720- 800-805– 810, etc. which are effective to audit financial statements closed by December 15, 2016. Together with the various auditor opinion reports. Adoption of OHADA Regulation 01/2017 on the harmonization of the audit and accounting professional practices in the OHADA Members States.	Completed on June 2017	President OECCA-BENIN	President and Vice president of SMO 3 Committee and CPD Commission
51.	January 2020	Organize training sessions on revised ISA	Second semester 2020	Council	President and Vice president of SMO 3 Committee and CPD Commission
52.	Ongoing	OHADA PE Pack Convention signed with the DDPI of France, Training of trainers planned at UEMOA level, Dissemination of the training to all members and implementation in the Firms.	Ongoing	President OECCA-BENIN	President of SMO 3 Committee
53.	Ongoing	Disseminate OHADA ISAs application guide, ensuring its availability to all members. Accordingly, follow OHADA related initiative for compliance.	Tools received from OHADA	President OECCA-BENIN	President and Vice president of SMO 3 Committee and CPD Commission
Support of Implementation of IAASB Pronouncements					
54.	September 2012	Develop training and capacities building sessions for members on ISAs as yearly planned by the CPD committee for members and new ones. Training on ISA will be compulsory for members to keep a high and updated level of knowledge on IAASB pronouncements.	Ongoing process	President OECCA-BENIN	President and Vice president of SMO 3 Committee and CPD Commission

N°	Start Date	Actions	Completion Date	Responsibility	Resource
		Provide members with related information through, FIDEF alerts, France CSOEC "Revue française de comptabilité", and France institute magazine "SIC." (www.expertscomptables.fr)			
55.	March 2012	Awaiting the signature of government decree, set up an enhanced training and capacities building sessions on ISAs for all members, accountants in business, aspiring accountants and public sector control bodies as well as private sectors stakeholders.	Continuous process	President OECCA-BENIN	President and Vice president of SMO 3 Committee and CPD Commission
Maintaining Ongoing Processes					
56.	Ongoing	<p>Continue to support ongoing convergence with IAASB Pronouncements.</p> <p>To this extent, members were provided the latest translated version of ISA published by Canada's CPA Institute. A training session was held to support members' CPD in June 2016.</p> <p>Members were forwarded the latest ISA translation link notice from IFAC on July 2016.</p> <p>Members were forwarded the bilingual lexicon on auditing released by France DIPAC.</p> <p>Processing ongoing translation of new and revised standards; and updating on a regular basis training curriculums.</p> <p>Discipline the pricing of audits: Enforce the application of decree n ° 2012-558 of 31 December 2012 relating to audit fees.</p> <p>Enforce the Code of Ethics and Internal Rules.</p> <p>Negotiate group health insurance for managers and staff of Cabinets.</p> <p>Create a mutual fund for members of the Order. Institutionalize the assistance of the Order to confreres in circumstances</p> <p>Endow the Order with an anthem. Update the Order's logo and PINS</p>	Ongoing	President OECCA-BENIN	7 Presidents of SMOs Committees

N°	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Review of OECCA-BENIN's Compliance Information</i>					
57.	Ongoing	Process periodic review of OECCA-BENIN's response to SMO 3 Section and update the response as necessary.	Ongoing	President OECCA-BENIN	President of SMO3 Committee

Action Plan Subject: SMO 4 and the IESBA Code of Ethics
Action Plan Objective: Adopt and implement the IESBA Code of Ethics

N°	Start Date	Actions	Completion Date	Responsibility	Resource
<p>Background</p> <p>Regional level</p> <p>WAEMU</p> <p>At the WAEMU level, The World Bank is currently involved in the development of a code of ethics for the eight members of the monetary union based on the requirement of the IESBA Code. This code of ethics is still in process at WAEMU level consequently, no code of ethics is adopted at regional level.</p> <p>National level</p> <p>OECCA-BENIN undertook to review its relevant texts following the 2009 ROSC A&A recommendation N° 67. In accordance with the partnership signed on June 2010 between France DDPI and OECCA-BENIN, the Code of ethics has been revised for full compliance with the requirement of the Code of Ethics for Professional Accountants of the International Ethics Standards Board for Accountants (IESBA). OECCA-BENIN is currently lobbying at the new relevant elected government level to give force to the revised relevant texts. OECCA Benin is holding meetings with the relevant stakeholders.</p> <p>OECCA-BENIN will review the revised Statements of Membership Obligation (SMO) 4 which has been ratified by the IFAC Council in November 2012. Training sessions were held for members in November 2012 and the process goes on for registered new members.</p> <p>In 2014, members were given a CD on IFAC's, France Institute's Code of ethics during the Assembly General meeting. These tools are also available on our web site.</p> <p>In 2015, OECCA-Benin became a member of the CENTIF (National Analytic Task force for data's on money laundering and terrorism financing), in the light of law N° setting it up and consequently takes part in its activities to fight money laundering, terrorism financing and secure the financial information.</p> <p>In 2016, in the light of the law N° 2011-20 of October 12, 2011 on the fight against corruption and related offenses in the Republic of Benin, OECCA-BENIN is represented in the National Authority to fight against corruption (ANLC). Members were renewed in May 2016, after the presidential election of April 2016.</p> <p>In the same way, OECCA-BENIN is represented in the FONAC (National Front to fight against corruption).</p> <p>As Benin authorities include OECCA-BENIN in these three institutions, provisions are made to get the output feedback from the appointed members during workshops.</p> <p>A training session on the Code of Ethics was held on November 24 2016. Members are provided with IESBA bilingual (English-French) lexicon of code of ethics 2009.</p> <p>In 2017, OECCA-BENIN has pro-actively promoted the new NOCLAR standard which was recently released and effective July 2017 through training of members, aspirants, and those in business. OECCA-BENIN has consequently lobby and adopt the new NOCLAR and review its relevant rules and jurisdiction.</p>					

N°	Start Date	Actions	Completion Date	Responsibility	Resource
<p>In regard to the article 97 of its Code of ethics, OECCA-BENIN will review its rules to integrate a compulsory annual CPD for new members above all. This activity will be compulsory for all members further to any IFAC or OECCA-BENIN review.</p>					
<p>Adoption on 8 june 2017 of OHADA regulation n°1/2017 on professional standards, code of ethics and quality assurance system applicable in the 17 member countries of this organization.</p>					
<p>From December 4 to 9, 2017, OECCA-BENIN attended the dissemination workshop on the Code of Ethics and audit tools organized by OHADA in Abidjan.</p>					
<p>Adoption of the IESBA Code of Ethics</p>					
58.	April 2012	<p>Further to the adoption by OHADA of IFAC code of ethics and update, OECCA-BENIN will review its rules and comply with OHADA IFAC based adopted Code of Ethics to inter-alia integrate :</p> <ul style="list-style-type: none"> - Annual compulsory CPD on the Code of ethics above all for new members. This activity will include all members after any review from IFAC and OECCA-BENIN. - The adoption of the new NOCLAR, etc. 	<p>Pending approval by OECCA-BENIN General Assembly and relevant authorities.</p> <p>Approval expected by December 2020</p>	Council President	OECCA-BENIN Council Members General Assembly, President and Vice-president of SMO 4 Committee
<p>Supporting Member Implementation of the Code</p>					
59.	Décembre 2017	Set up training and capacities building sessions on the revised Code of Ethics adopted by OHADA for all members.	Continuous process	President of OECCA-BENIN	President and Vice president of SMO 4 Committee and Continuing Professional Development
60.	Août 2012	Mettre en place des sessions de renforcement des capacités sur le Code d'éthique adopté par l'OHADA Une session de formation a			
61.	August 2012	OECCA-BENIN will provide members, accountants in business, aspirants accountants and public sector control bodies and private sectors accountants and other stakeholders with the revised version of IESBA Code of Ethics.	Continuous process	President of OECCA-BENIN	President and Vice president of SMO 4 Committee and Continuing Professional Development

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N°	Start Date	Actions	Completion Date	Responsibility	Resource
62.	January 2016	Strengthen the fight against illegal accountants who tarnish the accountant job.	Ongoing process	President of OECCA-BENIN	President and Vice president of SMO 4 President of Monopole defense Committee
63.	January 2020	Organize a training session on the Code of Ethics	September 2020	Council President	President and Vice president of SMO 4 CPD Commission
<i>Maintaining Ongoing Processes</i>					
64.	Ongoing	Continue to support compliance with the revised Code of Ethics. This includes review of the implementation of the Action Plan to date and updating the Action Plan for the future activities.	Ongoing	President of OECCA-BENIN	President and Vice president of SMO 4 Committee and Continuing Professional Development Commission
<i>Review of OECCA-BENIN's Compliance Information</i>					
65.	Ongoing	Perform periodic review of OECCA-BENIN's response to SMO 4 Section and update the response as necessary.	Ongoing	President of OECCA-BENIN	President and Vice president of SMO 4 Committee

Action Plan Subject: SMO 5 and IPSAS
Action Plan Objective: Promote the adoption and implementation of IPSAS in

N°	Start Date	Actions	Completion Date	Responsibility	Resource
<p>Background</p> <p>International Public Sector Accounting Standards (IPSAS) are not in used in Benin. A particular standard called “Comptabilité publique” developed by WAEMU is used for public entities.</p> <p>The provisions of the requirements of these standards are to be integrated to national legislation no later than December 31, 2011 and in force no longer than January, 2012. Today in Benin two organic laws live together and one is expected to fade out provisions gradually. This is the organic law n ° 86-021 of September 26, 1968 and the new law n ° 2013-14 of September 27, 2013 which largely repeals the provisions of the former and is near implementation. Meanwhile, requirements related to Member States should comply with the provisions relating to the implementation of accrual accounting. As currently required by OHADA, the State accrual-basis accounting includes:</p> <ul style="list-style-type: none"> • The budget accounts; • The general accounts; • Materials accounting; • Cost Analysis Accounting. <p>Consequently, Member States if needed have an additional period of two (2) years (January 1, 2019). Arrangements are made for the extension of public accounting and trainings are scheduled for members consequently as soon as tools are available.</p> <p>The implementation of the IPSAS is bound to communitarian guidelines and requirements, so that OECCA-BENIN is still awaiting tools from WAEMU and OHADA. IPSAS are expected to be implemented in the member countries of the Union by 2017 or later. Two members of each Professional Accountancy Organization (PAOs) in each WAEMU country received training on IPSAS and additional trainings will be organized at the national level. OECCA- BENIN has updated the training agenda consequently. Benin is bound to communitarian public accounting requirements and is lobbying for the adoption or adaptation of IPSAS as public accounting standards at OHADA and WAEMU level.</p> <p>OECCA-BENIN will promote the adoption of IPSAS in the country in accordance with WAEMU communitarian guideline N° 09/2009/CM/UEMOA on Public sector Accounting plan. ROSC A&A recommendations implementation Committee, Conseil National de la Comptabilité (CNC), and World Bank Representation in BENIN, will assist OECCA-BENIN in successfully promoting the adoption of IPSAS to comply with IFAC SMO 5 requirements. Public authorities will be informed on IPSASB works through literature in French on Public sector accounting standards and updates when available.</p> <p>In 2014, OECCA-Benin members were given a CD on IPSAS during the Assembly General meeting. These tools are also available on our web site. OECCA-BENIN lobbied with the Government supervisor and a CD on IPSAS was sent to the Minister of Economy and Finances in August 2014.</p>					

N°	Start Date	Actions	Completion Date	Responsibility	Resource
<p>Further to the presidential election and the change of government in Benin on April 6, 2016, a sensitization and information interview was held with the new minister of finance who was previously a member of OECCA-BENIN but has requested his omission as member as stated by OECCA-BENIN's rules. OECCA-BENIN will promote and raise stakeholders awareness on IPSAS through collaboration with CENAFOC which a public accounting training center.</p> <p>In 2017, without waiting for WAEMU and OHADA, OECCA-BENIN schedules a training session on IPSAS for its members by May 2017. Additionally, the Ministry of Finances (a former member of OECCA-BENIN) and Ministry of Finances Chief Economic affairs office as well as the Government Controller were provided the new and revised IPSASB pronouncements.</p> <p>Participation of OECCA-BENIN in the conferences on IPSAS and PMF (Public Finance Management) in 2018 and 2019 at the headquarters of the African Union in Addis Ababa, Ethiopia, through the President Cosme GOUNDETE.</p> <p>Presentation by OECCA-BENIN of a paper on the PMF at the Joint ECOWAS-WAEMU Conference held in Banjul, The Gambia from 04 to 07 December 2019.</p>					
Promoting the Adoption of IPSAS					
66.	August 2012	<p>The CNC and the resident World Bank Delegation in Benin will help lobbying for the promotion of the implementation of IPSAS for governmental entities of Benin and compliance with SMO 5 requirements as soon as OHADA tools on IPSASs are available as the process seems to be more advanced at OHADA level than WAEMU. Though WAEMU has no tools on IPSAS for its member states, Public authorities will be sensitized on IPSASB French publications and subsequent update as members have been provided a CD on IPSAS on July 5 2015 during a training session and AGM.</p>	Ongoing	President of SMO 5 Committee	4 volunteers members of SMO 5 Committee Representatives of Ministry of Finance
67.		<p>Le CNC et la délégation résidente de la Banque mondiale au Bénin aideront à faire du lobbying pour la promotion de la mise en œuvre des IPSAS pour les entités gouvernementales du Bénin et le respect des exigences SMO 5 dès que les outils OHADA sur les IPSAS seront disponibles car le processus semble être plus avancé à Niveau OHADA que l'UEMOA. Bien que l'UEMOA ne dispose d'aucun outil sur les normes IPSAS pour ses États membres, les autorités publiques seront sensibilisées aux publications françaises de l'IPSASB et à la mise à jour qui suivra, car les membres ont reçu un CD sur les normes IPSAS le 5 juillet 2015 lors d'une session de formation et de l'AGA</p>			

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N°	Start Date	Actions	Completion Date	Responsibility	Resource
Supporting the Implementation of the IPSAS					
68.	October 2012	Organize for members and those working in the public sector a sensitization campaign on IPSAS.	Ongoing	President of OECCA-BENIN	President & VP SMO 5 Committee and CPD Commission
Maintaining Ongoing Processes					
69.	Ongoing	<p>Continue to support compliance with the IPSAS. This includes review of the implementation of the Action Plan to date and updating the Action Plan for the future activities.</p> <p>Future activities that should be planned include ongoing monitoring of the IPSASB pronouncements and exposure drafts; providing comments about the exposure drafts; informing OECCA-BENIN members.</p> <p>A representative of OECCA-BENIN worked from 2018 to 2019 on the project to update the WAEMU State Chart of Accounts, which took into account IPSAS and is scheduled for completion in 2020.</p>	Ongoing	President of OECCA-BENIN	President & Vice President of SMO 5 Committee
Review of OECCA-BENIN's Compliance Information					
70.	Ongoing	Perform periodic review of OECCA-BENIN's response to SMO 5 Section and update the response as necessary.	Ongoing	President of OECCA-BENIN	President & Vice President of SMO 5 Committee

Action Plan Subject: SMO 6 Investigation and Discipline
Action Plan Objective: Incorporate SMO 6 Requirements

N°	Start Date	Actions	Completion Date	Responsibility	Resource
<p>Background</p> <p>National level</p> <p>OECCA-BENIN has a statutory Investigation and Discipline Commission, which works as a trial on charges against members upon submission by the Council. Respondents may appeal decisions of the Commission to the Administrative Chamber of the Supreme Court. Decisions from the Commission are notified to the Ministry of Finance, the Public Prosecutor, to the WAEMU Conseil Permanent de la Profession Comptable by the President of the Council. Decisions are published in legal newspaper.</p> <p>OECCA-BENIN current Investigation and Discipline Chamber held two meetings. The magistrate who chairs the Chamber has been appointed by the Minister of justice on October, 1st 2012. The Chamber has once suspended two members for six months and one year and released the information.</p> <p>Regional level</p> <p>OHADA</p> <p>The World Bank grant PACI (Project to improve business climate in OHADA area) to OHADA on June 21 2012, is dedicated inter alia to develop standards on Investigation and Discipline for the 17 members States in compliance with IFAC standards.</p> <p>January 1, 2018, through OHADA Regulation 01/2017, the revised SYSCOHADA is effective and BENIN government, which successfully fought to have the revised SYSCOHADA as the unique financial reporting framework for the OHADA 17 members states, organized a related national Train the Trainers for 572 teachers from college and universities to update their capacities and skills.</p>					
Promoting the strengthening of the Investigation and Disciplinary mechanism					
71.	August 2012	<p>In regard to SMO 6, analyze the conditions of full compliance of OECCA-BENIN National Chamber of Discipline with IFAC requirements; make comparison with legal framework, and make recommendations.</p> <p>In 2016, these activities were postponed because of lack of availability of the judge, President of the Chamber of discipline.</p>	July 2020	President of SMO6 Committee	4 volunteers members of SMO 6 Committee / and OECCA-BENIN Council members
72.		Concernant SMO 6, analyser les conditions de pleine conformité de la Chambre Nationale de Discipline OECCA-BENIN avec les exigences de l'IFAC; faire une comparaison avec le cadre juridique et faire des recommandations.			

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N°	Start Date	Actions	Completion Date	Responsibility	Resource
		En 2016, ces activités ont été reportées faute de disponibilité du juge, président de la chambre de discipline. Une réunion est prévue le vendredi 9 décembre 2016 afin de planifier d'autres activités.			
73.	August 2012	Seminar to prepare a strategy to promote SMO 6 requirements related to the Commission for Investigation and Discipline / the Disciplinary Council and the Supreme Court, and the public.	October 2020	President of OECCA-BENIN	4 volunteers members of SMO 6 Committee / and OECCA-BENIN Council members
74.	Ongoing	Implementation of the adopted strategy to promote SMO 6	Ongoing	President of OECCA-BENIN	4 volunteers members of SMO 6 Committee / and OECCA-BENIN Council members
75.	August 2012	Sensitization session on Disciplinary Council. Assess members awareness on the scope of the Institute's Disciplinary Council (Commission for Code of Ethics, Investigation and Discipline) based on the outcome and address the knowledge gap. Search and share jurisprudence case from other organizations such as France in particular, to enhance members' awareness.	May 2020	President of OECCA-BENIN	President and Vice-president of SMO 6 Committee and Continuing Professional Development Commission
Maintaining Ongoing Processes					
76.	Ongoing	Continue to support the adopted strategy on Disciplinary Council. This includes review of the implementation of the Action Plan to date and updating the Action Plan for the future activities. Future activities that should be planned include ongoing monitoring of the adopted strategic plan on Disciplinary Council pronouncements and exposure drafts; providing comments about the exposure drafts; informing OECCA-BENIN members.	Ongoing	President of OECCA-BENIN	President and Vice-president of SMO 6 Committee
Review of OECCA-BENIN's Compliance Information					
77.	Ongoing	Perform periodic review of OECCA-BENIN's response to SMO 6 Section and update the response as necessary.	Ongoing	President of OECCA-BENIN	President and Vice-president of SMO 6 Committee

Main Requirements of SMO 6

Requirements	Y	N	Partially	Comments
Scope of the system				
1. A system of investigation, discipline and appeals exists for the accountancy profession. The system is operational.	✓			The system of investigation, discipline and appeals are set up by the law 2004-03 of April 27 2006 creating OECCA-BENIN and fully operational. Members are appointed by the Benin government and elected by OECCA-BENIN General Assembly.
2. Information about the types of misconduct which may bring about investigative actions is publicly available.	✓			Information about the types of misconduct are public available after investigations make evidence of the misconduct.
Initiation of Proceedings				
3. Both a “complaints-based” and an “information-based” approach are adopted.			✓	The Council considers the complaint and invites the member for information. After this the ID Committee is referred to consider information and conduct investigation consequently. Report is given to the President of the Council.
4. Link with the results of QA reviews has been established.		✓		QA review system is not yet in place. According to the misconduct, reviews is scheduled to clarify the cause of the misconduct. Report could lead to recommendations to correct the professional lacks.
Investigative process				
5. A committee or similar body exists for performing investigations.	✓			After considering the complaint, the President of the Council sets up an information/investigation Committee called “Conseil de discipline” which conducts investigation and makes suggestions to the Council. The Council regarding the level of the misconduct can refer to the National Chamber of Discipline for higher sanction
6. Members of a committee are independent of the subject of the investigation and other related parties.	✓			Members of the committee are independent of the subject or related parties and have to resign in case of conflict or threat on independence.
Requirements	Y	N	Partially	Comments
Disciplinary process				
	✓			The Council is entitled to set up separate different independent committees for various issues to conduct investigation and suggest sanction when needed. Apart from the Council and the National Chamber of discipline,

Requirements	Y	N	Partially	Comments
7. A separate disciplinary committee/entity exists to make disciplinary decisions on referrals from the investigation committee.				the Discipline committee could only make suggestion in its report to the Council after conducting due investigations.
8. Members of the committee/entity include professional accountants as well as non-accountants.	✓			In the light of the law 2004-03 of April 27, 2006, the national Chamber of Discipline is chaired by a Magistrate appointed by the minister of Justice as well as his three magistrate assistants. The Ministry of Finances appoints two senior executives. OECCA-BENIN after election, appoints four members
9. The tribunal exhibits independence of the subject of the investigation and other related parties.	✓			The independent of this Tribunal is guarantees by the law, the rules and the code of ethics.
Sanctions 10. The disciplinary system allows imposing an extensive range of penalties. It is particularly important to include (a) loss of professional designation; (b) restriction and removal of practicing rights; and (c) exclusion from membership.	✓			According to law 2004-03 of April 27, 2006 and OECCA-BENIN rules, the Council may impose : warning, reprimand with or without record and finally temporary suspension The National Chamber may impose loss of professional designation, removal of practicing rights and exclusion from membership
Rights of representation and appeal 11. A third appeals body exists which is separate from both the disciplinary committee and investigative committee.	✓			According to law 2004-03 of April 27, 2006, the appeal body is the Administrative Chamber of the Supreme Court for the decision made by the National Chamber of Discipline. The National Chamber of Discipline is the appeal body for the suspension decision and warning made by the Committee of discipline or the Council.
Administrative Processes 12. Timeframe targets for disposal of all cases are set.	✓			The Committee for discipline is request to conduct its investigation within a determine time and the period of appeal is also determined.

Requirements	Y	N	Partially	Comments
13. Tracking mechanisms to monitor progress in investigation and discipline and related procedures are established.	✓			During the first case of misconduct in 2010 tracking mechanism was displayed in the training structure ASFOREX in France, Côte d'Ivoire and the President of the Council was provided timely report on the progress of investigation
14. Records of investigations and disciplinary processes are established.	✓			For each case, the investigation committee provides reports to the Council and the disciplinary process is established
Public Interest Considerations	✓			After the decision was made, the Government Controller, the Ministry of Finances and WAEMU were informed.
15. Activities are supported to ensure that the public is aware that an investigative and disciplinary system exists in the jurisdiction.				The decision is displayed at the Institute secretary without stating the reason leading to it, according to rules requirements related to sanctions.
16. A process for the independent review of complaints on which there was no follow-up is established.			✓	The Minister of Finance is entitled to ask for review of complaints
17. The results of the investigative and disciplinary proceedings are made available to the public.	✓			In 2010, the sanctions were made available to public without details but informing their suspension for six and one year through the national newspaper "La Nation". The results were made available to members as displayed at the Institute secretariat. The members General Assembly was officially informed of the two cases with related sanctions.
Liaison with Outside Bodies	✓			WAEMU bodies are fully involved in investigation and discipline process. Consequently, some informations were provided by members from OEC Côte d'Ivoire
18. There is an appropriate process for liaison with outside bodies on possible involvement in serious crimes and offences.				

Regular review of implementation and effectiveness 19. Regular review of implementation and effectiveness of the system are performed and corrective actions are implemented.	✓			Review of implementation and effectiveness of the system will be performed by February 2017. A meeting will be held with the Magistrate, President of the National Chamber of Discipline on Friday 9 December 2016 to prepare the activity in 2017.
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Action Plan Subject:
Action Plan Objective:

SMO 7 and IFRS
Maintain and continuously improve an ongoing program for adoption and implementation of IFRS

N°	Start Date	Actions	Completion Date	Responsibility	Resource
<p>Background</p> <p>Regional level</p> <p>WAEMU and OHADA</p> <p>International Financial Reporting Standards (IFRS) are not currently implemented in Benin. The standards in use in Benin are issued by regional organization (WAEMU and OHADA).</p> <p>Since WAEMU/CCOA recommendation N° 001/2014/COM/UEMOA/CCOA on August 5, 2014 adopting the SYSCOA (Système Comptable), the 8 member states were facing a dual situation related to which standard to implement. World Bank is financing OHADA to review SYSCOHADA for 17 states. Benin is supporting SYSCOHADA as the unique and main standard-setter in regards to the number of member states taking into account, the harmonization of standards and practices in Africa. Consequently, Benin required the arbitrage of the CCJA (the communitarian court of justice and arbitrage) to give opinion on the standard to adopt and implement in WAEMU members states through its letter n°001/2015/AC. In November, the CCJA, by its notice n°03/2015 on November 5, 2015, confirmed that the unique accounting framework applicable within OHADA area is the SYSCOHADA.</p> <p>A part from the review of SYSCOA in force in WAEMU 8 member States, the World Bank grant PACI to OHADA, on June 21 2012, aims to review the Uniforms Acts on accounting rights with OHADA accounting system "Système Comptable OHADA". The World Bank project, which is still in process, aims the adoption at the OHADA level of the IFRS for Public Interest Entities (Bank, Insurance, etc.) and of the OHADA Accounting System for Small and Medium Enterprises. The Expression of interest and TOR have been drafted. A consultant is hired to assess the proposals and the report is awaited. OECCA-BENIN members took part in the train the trainer's session on IFRS held on April 17-19 2012 in Douala Cameroon for the 8 Institutes from the 8 member States. A first module of training for members was held on August 13-14 2012. Lobbying at government level on the IFRS goes on and OECCA Benin planned some meetings with political and governmental authorities before the end of 2013. In its role as president of the CNC-OHADA, OECCA-Benin had supervised the drafting of the conceptual framework, and the various options were scheduled to review the revised SYSCOHADA.</p> <p>During the CNC-OHADA meeting in May 2016 in Kinshasa, a new President was elected and OECCA-BENIN now on Past President, was elected to chair Committee in charge of the non-financial accountings.</p> <p>The review of the OHADA accounting system took into account the specificities regarding economic, legal and cultural environment of the OHADA member countries. It was carried out on the basis of five main pillars which are :</p> <ul style="list-style-type: none"> - The Uniform Act relating to the accounting law and financial information of entities, - OHADA General Accounting Plan (abbreviated PCGO), - An accounting mechanism on the consolidated and combined financial statements. 					

N°	Start Date	Actions	Completion Date	Responsibility	Resource
<p>The vision of the revised SYSCOHADA is:</p> <ul style="list-style-type: none"> • For SMEs: <ul style="list-style-type: none"> - Based on a financial information drafted for various users; - Legal because "accounting must primarily transcribe law 11" with a vision based on the right of ownership, with some exceptions "... resulting in an expansion of the scope of balance sheet 12" in an economic vision of accounting, based on the preventive principle. • For the PIEs (Public Interest Entities): <ul style="list-style-type: none"> - Based on a financial statement developed primarily to investors, current and potential lenders of the entities (principle of fair value and aiming fair image based on neutrality); <p>As part of the World Bank project, it was decided that the entities with listed securities on a stock exchange or made up by public earning and those seeking funding through a public offering, should establish and develop annual financial statements according to the International financial Reporting standards (IFRS) in addition to the SYSCOHADA financial statements. The auditor must issue an opinion on these financial statements according to the IFRS standards.</p> <p>.National level</p> <p>The only accounting standard applicable in Benin is the OHADA accounting system (SYSCOHADA) for all private entities. Only, the listed entities will consolidate their established accounts in addition to their accounts SYSCOHADA, accounts based on IFRS at the request of their holding company. OECCA-BENIN's members are trained on IFRS every year. New members are trained on backgrounds and main characteristics of IFRS – IFRS Conceptual Framework - Overview of IFRS. The others and new deal with IFRS for SMEs. They are given report on related events such as the train the trainers. workshop organized in Lagos on 25-27 November 2014.</p> <p>Pro-actively, capacities building sessions are planned jointly with the National Accounting Council (CNC), for members of the Institute in order to master the revised SYSCOHADA. The CNC is not fully operational as its lacks means but held meetings and gives its opinion when requested.</p> <p>The CNC is entitled to organize training sessions, assist private and public entities, conduct study or research, collect information, speak out on behalf of Benin and give opinion on legal, regulatory issues or make recommendations on accounting and standards.</p> <p>In 2016, a training was organized on : "Panorama of IFRS, comparative study with revised the SYSCOHADA". A CD was made available to attendants and other members. Members were also trained on the OHADA revised collective procedures to help members understand and implement the applicable accounting standards and SYSCOHADA standards.</p> <p>In 2017, OECCA-BENIN plans to take part in the review at OHADA level jointly with its Government Controller. OECCA-BENIN suggestions are reported to the government. Members will be trained of IFRS.</p> <p>In January 2017, the Revised SYSCOHADA has adopted the Full IFRS principle for all quoted companies and public interest entities of OHADA, and the Convergence with IFRS for other entities.</p>					

N°	Start Date	Actions	Completion Date	Responsibility	Resource
Promoting IFRS at the National Level					
Maintaining Ongoing Processes					
78.	Ongoing	<p>Continue to support compliance with the IFRS. This includes review of the implementation of the Action Plan to date and updating the Action Plan for the future activities.</p> <p>Future activities that should be planned include ongoing monitoring of the IASB pronouncements and exposure drafts; providing comments about the exposure drafts; informing OECCA-BENIN members.</p> <p>Set up a working tool (methodological guide). Set up a methodological guide for each of the missions listed in the strategic lines.</p> <p>Reinforce the fight against illegal immigrants: awareness raising, cooptation, coercion, then repression.</p> <p>Stop the internal complicity of illegal activities within the Institution. DGAE: have CACs (titular and substitute) appointed in State companies and Offices that do not have them.</p> <p>Lobby the Tribunals and Courts of First Instance to regain the sovereignty of the consultancy and expert appraisal missions.</p> <p>Institutional marketing and communication to promote our role as a "public utility". Produce the Institute's newsletter.</p> <p>Organize a structured communication campaign aimed at political authorities, public institutions, companies, NGOs, development projects, TFPs and the general public.</p> <p>To make the Institute's website a real animating tool. To put a illustrated directory of the members of the Order on the site. To set up discussion forums on the site.</p>	Ongoing	President of OECCA-BENIN	President and Vice-president of SMO7 Committee

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N°	Start Date	Actions	Completion Date	Responsibility	Resource
		Establish a partnership with the media for better communication on the Institution's activities. Make users aware that members of the Institution are bound by a code of ethics and professional conduct.			
Review of OECCA-BENIN's Compliance Information					
79.	Ongoing	Perform periodic review of OECCA-BENIN's response to SMO 7 Section and update the response as necessary.	Ongoing	President of OECCA-BENIN	President and Vice-president of SMO7 Committee