

## ORDRE NATIONAL DES EXPERTS COMPTABLES ET COMPTABLES AGRÉÉS DU SÉNÉGAL

Country: Senegal

Established: 2000

Membership: 139 CPAs, 10 accounting technicians, 70 audit and accounting firms, and 30 CPA trainees

Website: [www.onecca.org](http://www.onecca.org)

The Ordre National des Experts Comptables et Comptables Agréés du Sénégal (ONECCA) was created in January 2000 to ensure compliance with ethical rules laid down in the code of professional duties. ONECCA defends the honor and independence of the professions it represents.

Prior to 2000, the accountancy profession was part of an organization that included tax and legal advisors and commercial and insurance experts.

**Q1. *How did ONECCA approach establishing your Learning Center and working with local the local university? How does the Center help position ONECCA to serve your membership?***

On the initiative of ONECCA, an agreement was signed in 2008 to set up a CPA Learning Center under the leadership of ONECCA together with the National Conservatory of Arts and Trades in France and the University Cheikh Anta Diop (Higher Polytechnic School) in Dakar. The Centre has been in business since 2012 and our goal is thus to ensure the training and exam preparation for students who are our future members.

**Q2. *In working with the emerging professional accountancy organization in Guinea, what has ONECCA learned that has helped advance the profession in Senegal?***

Our institution was established around 12 years ago but it is based on a long experience of 40 to 50 years of practice and organization of the profession in Senegal. Thus, past errors have been taken into account in our organization of the Order process. Some of our rules were changed, by referring to the difficulties we have encountered in their operationalization. The assistance mission to the profession of Guinea was a great opportunity to share our experiences and a great opportunity to introspect on our own approach in Senegal. This allowed us to have a step back to appreciate our own model.

**Q3. *How do you see the progress and advance of the accountancy profession in the Africa region? What are the most pressing issues?***

The launch of the Pan African Federation of Accountants in Dakar, Senegal, in 2011 was really a big step on the way of the emerging of African accountancy profession.

Some of most pressing issues for us are:

- training, initial and continuous, and
- access to knowledge and documentation.

Thus, based on the ideas proposed by Senegal in June 2011, during the World Conference on Accounting in Washington D.C. (and after a courtesy visit to IFAC in New York), the World Bank took the initiative to set up a system of access to knowledge, professional and accounting standards, and the technical documentation in general (one of the great issues facing the profession and stakeholders).

The now ongoing project is to create a knowledge center in Africa to gather all the documentation and know-how from around the world and share them with all stakeholders (professionals, businesses, students, government agencies, universities, training centers, etc.).