

WORKSHOP 1- Risk management : organisation and actors

MODERATORS : Jérémy DELALIN

Kokouda KOUGNIGBAN

REPORTERS : Bidénam G. ALLOUKY

Sokémawu AGBODJINOU

AXES OF DISCUSSION

1- RISK MANAGEMENT OBJECTIVES

2- PILOTAGE

3- TOOLS

4- EXPECTATIONS

1- RISK MANAGEMENT OBJECTIVES

A- ENSURING ACCOUNTING QUALITY AT THE STATE LEVEL AND ITS DEMANDS BY:

- *the faithful image of the accounts*
- *the financial and accounting transparency*
- *the performance (efficiency, effectiveness)*
- *the quality of the financial statements*
- *the compliance with accounting standards and regulations*
- *the quality assessment*
- *the respect of the deadlines of production of the accounts*

1- RISK MANAGEMENT OBJECTIVES

**B- CONTROL COSTS (Cost killing) by
performing operations at the lowest cost**

1- RISK MANAGEMENT OBJECTIVES

C- WINNING THIRD PARTY CONFIDENCE:

- *the fight against fraud*
- *the creation of a culture of accountability*
- *the credibility with TFPs and the confidence of the securities market*

2- PILOTAGE

2.1- STRATEGIC PILOTAGE

- Pilotage must be provided at a very high level (Minister, departmental GS, GD)**
- It is desirable to have a dedicated structure for this purpose: Strategic Committee.**
- The person in charge of the piloting (the leader) must engage strongly in the process.**
- The process must ensure continuity in case of change at the head of the organisation.**

2- PILOTAGE

2.2- OPERATIONAL CONTROL

- It is desirable to create an Operational Committee directly attached to the GD.**
- The committee consists of process pilots**
- Operational staff help to fuel the process**
- Report to the management committee**

3- TOOLS

- **Mapping of accounting processes based on accounting cycles**
- **Risk mapping**
- **Functional organisation chart**
- **Procedures Manual by Service**
- **Internal control reference system**
- **Job descriptions**
- **Information system**

3- TOOLS

For what purpose?

- **Action plan**
- **Evaluation**
- **Followed**

3- TOOLS

PLACING MAN AT THE HEART OF THE PROCESS: Capacity building (awareness raising, training)

4- EXPECTATIONS

- **Risk Management Process**
- **Process mapping**
- **Risk mapping**
- **Human resources at the center of risk management**
- **Risks related to new payment systems**
- **Coaching in change management**

4- EXPECTATIONS

- Risk management
- Risks associated with the reform of the CUT
- Risks related to the remote payment of taxes
- Risks and digitization
- Risk management and preparation of opening balance sheets
- Conduct of Change: Resistance, Fears
- Risks in Implementing Material Accounting
- Identification, assessment and prioritization of risks