

# WORKSHOP 2 : RISK MANAGEMENT AND ACCOUNTING REFORMS

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# **SUMMARY**

**I – SITUATIONAL ANALYSIS OF ACCOUNTING REFORMS**

**II - TAKING INTO ACCOUNT THE CONCEPT OF RISK CONTROL**

**III - OUTLOOK**

# I – ACCOUNTING REFORMS

- ❑ Ongoing budget and accounting reforms in most countries characterised by the shift from cash accounting to accrual accounting to recognised rights and obligations;
- ❑ Existence of an adapted legal framework;
- ❑ Institutional framework undergoing change.

## II - TAKING INTO ACCOUNT THE CONCEPT OF RISK CONTROL IN THE REFORM

### ► The deficiencies found

- Absence of a global vision in the accounting reforms (which limits the control of the risks to the MOF);
- Lack of a clear and precise roadmap for accounting reforms;
- Confusion between internal control and traditional inspection controls (GIF and GIT);
- Late introduction of the risk management system in the accounting reform process;
- Low involvement of public authorities (political leadership);
- Weakness of control of the risk control system;
- Difficulty financing the activities (organization, training, IS ...) of the reform,

## II - TAKING INTO ACCOUNT THE CONCEPT OF RISK CONTROL IN THE REFORM

### ► **Advances (good practices)**

- Existence of a committee of reflection within ministries / GDTPA for the implementation of a risk management approach (eg Togo, Benin, Cameroon ...);
- Existence of a national internal control strategy (eg Mali);
- Designation of focal points and accounting process pilot (eg Benin);
- Existence in some countries of risk mapping (eg Mali, Ivory Coast, Morocco, BF);
- Virtue of the deployment of a quality management system in the context of the development of process maps;
- Creation of the structures responsible for control and internal audit;
- Contribution of traditional control bodies (GIT, GIF).

## II - TAKING INTO ACCOUNT THE CONCEPT OF RISK CONTROL IN THE REFORM

### ► Challenges

- Adaptation of structures (new organiSation);
- Adaptation of the information system;
- Taking the risk dimension into account in the context of the reform.

# PERSPECTIVES

- ▶ Generalization of setting up audit structures or in charge of auditing;
- ▶ Identification of risks related to the establishment of the single Treasury account;
- ▶ Deployment of the risk management system within other ministries;
- ▶ Steering the reform;
- ▶ Continued secure dematerialisation of data exchanges;
- ▶ Strengthening the control environment.

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ATTENTION**