ABWA The Association of Accountancy Bodies in West Africa

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Editor: Abel Aig. Asein

IFAC International Federation of Accountants®

IFAC Revises Statements of Membership Obligations(SMOs) to Strengthen Global Accountancy Profession

(New York, March 31, 2026)

The International Federation of Accountants (IFAC) today announced revisions to its Statements of Membership Obligations (SMOs) 1–7, effective April 1, 2026.

The SMOs set global benchmarks for IFAC members to support the adoption and implementation of international standards, as well as robust quality assurance and investigation and disciplinary systems.

The revisions introduce targeted refinements to reflect developments in quality management, professional education pathways, and expanded corporate and public sector reporting, and to support the continued modernization of the IFAC Member Compliance Program.

The revisions follow a rigorous global due process, including an Exposure Draft and extensive public consultation in 2025, reinforcing the SMOs' global credibility and authority.

Key revisions include:

- Quality Management: Alignment with international quality management standards to strengthen firm-level systems.
- Education: Encouragement of more flexible pathways into the profession, consistent with international education standards.
- Reporting Standards: Integration of expanded public sector reporting standards issued by the International Public Sector Accounting Standards Board and expanded corporate reporting standards issued by the International Sustainability Standards Board.

"These revisions help IFAC members continue to lead with integrity and excellence, ensuring their organizations remain resilient, innovative, and trusted worldwide. By following the SMOs, our members strengthen the adoption of international standards, reinforce quality and public interest systems, and demonstrate the collective strength of a truly global accountancy profession," said Lee White, IFAC Chief Executive Officer.

The revisions were approved by the IFAC Board in February 2026. To support implementation, IFAC has published a summary table of revisions and a frequently asked questions (FAQ) document to help members quickly understand the changes. IFAC will also host member webinars in May.

ECOWAS ACTS TO MAKE AIR TRAVEL MORE AFFORDABLE

Flying within West Africa is about to become easier, cheaper and more attractive. At their December 2024 Summit in Abuja, the Heads of State and Government of the Economic Community of West African States (ECOWAS) adopted a landmark measure aimed at lowering the cost of air travel across the region. From January 1, 2026, all ECOWAS Member States will remove taxes applied to air transport and reduce passenger and security charges by 25%.

The decision comes after years of stunted growth in the air transport sector of the region, arising from excessive taxes, charges and in some instances, fees, which together suppresses travels. This limits Governments' ability to raise the necessary revenue to invest in proper airport infrastructure, services and make it attractive to support economic development.

This vicious circle of over taxing/charging air transport which suppresses travels and hence limiting revenues for improvements, keeps sinking the air transport sector, despite strong efforts by regional airlines to sustain the industry.

The President's decision also considered consistent concerns raised by passengers, airlines and industry experts about the high cost of air travel in the region. Studies by ECOWAS, the African Union, the African Airlines Association (AFRAA) and the International Air Transport Association (IATA), consistently showed that West Africa is among the most expensive regions in the world to fly. Passengers are currently required to pay up to 66 separate charges, while airlines face more than 100 fees when operating flights. Compared to global averages, costs in ECOWAS are 85% higher for regional flights and 82% higher for international routes, creating a major obstacle to growth.

High airfares have direct consequences. They discourage people from travelling limit, trade opportunities, slow down the tourism sector and undermine ECOWAS's flagship programme: the free movement of persons and goods. A comparison with other regions is telling: while Northern Africa accounts for 40% of Africa's air traffic, West African route (Accra-Lagos) features among the ten busiest intra-African connections.

By adopting the Supplementary Act on Aviation Charges, Taxes and Fees, ECOWAS is addressing these structural problems. Head-on. The new policy is fully aligned with the principles of the International Civil Aviation Organisation (ICAO) and the Chicago Convention, which promotes fair, transparent and non-discriminatory aviation practices worldwide. It is also designed to boost the competitiveness of West African Airlines, strengthen airports and encourage investment in aviation infrastructure.

The expected benefits are significant. Ticket prices could fall by as much as 40% opening the skies to a much broader range of travellers. Airlines will carry more passengers, while airports and surrounding communities will benefit from increased traffic and spending. Tourism and business travel will expand and governments will ultimately gain more revenue from a stronger, more dynamic air transport sector.

This ambitious reform requires the cooperation of all stakeholders. While, by its legal regime, such Supplementary Acts signed by the ECOWAS Authority of Heads of State and Government are automatically binding and applicable, Member states must make the required amendments in their related national laws, policies and documentation to respect the Supplementary Act and ensure it is applied uniformly. Airlines are expected to pass the savings on to passengers by lowering fares.

The ECOWAS Commission will monitor implementation through a new Regional Air Transport Economic Oversight Mechanism and continue to promote complementary initiatives such as regional aircraft leasing, joint maintenance facilities and harmonised safety standards.

In essence, this is about more than reducing costs. It is about brining West Africa closer together,

Affordable air transport will allow families to connect more easily businesses to expand across borders and the region as a whole to grow in unity and prosperity. As we look ahead into 2026, the skies over West Africa promise to be more open, competitive and accessible than ever before. This is good news not only for travellers but also for the entire regional economy.

Culled from CALEBASSE, ASKY Inflight Magazine NO.66, Nov-Dec, 2025

ABWA ELECTS OFFICERS FOR 2026/2027 PRESIDENTIAL YEAR

At its 109th meeting held in Douala, Cameroon on March 13, 2026, the ABWA Council held its annual elections to usher in a new leadership in line with its Constitutional provisions.

During the meeting, the Institute of Chartered Accountants of Sierra Leone was elected as the 31st President of the Subregional body while the Ordre des Experts Comptables et Comptables Agrees du Benin (ONECCA, Benin) was elected as Vice President. The Institute of Chartered Accountants of Nigeria (ICAN) was elected as Treasurer. Accordingly, the baton of ABWA leadership as changed for the next 12months. The new office bearers are Mr Leslie Williams(President, ICASL) as ABWA President, Monsieur Serge Mensah(President, ONECCA, Benin) as ABWA Vice President and Queensley Suforatu Seghosime, mni (ICAN President-Elect) as ABWA Treasurer.

In his valedictory address, the 30th ABWA President, Mr. Mor Dieng thanked members of Council for the cooperation and support he received from all of them throughout his tenure as ABWA President. He said he felt greatly honoured by the opportunity and privilege to lead the Accountancy Profession in the subregion since 2024 in Lome when he was elected.

He added that, as a family and as Africans, Council members must close ranks and work together to advance the development of the subregion. He warmly congratulated the newly elected President and wished him a very successful tenure.



The outgoing President was full of praise for the Executive Secretary and the Secretariat staff for their diligence and commitment to duty. He especially commended the Executive Secretary for bringing his wealth of experience to bear on the job as reflected in the comprehensive reports presented at each meeting and his follow up actions on Council decisions.

He expressed great pain that the Secretariat staff experienced some bereavements during the period and prayed God to comfort and console them. He promised to continue to support ABWA even when he steps down as the 30th ABWA President.

In their various comments, members congratulated Mr. Dieng for a successful tenure and for this leadership despite the challenges experienced by some PAOs.

They commended him for the maturity he brought to bear on issues. They expressed the hope that he would continue to attend Council meeting as President of ONECCA, Senegal so that he would support the new leaders with his wealth of experience.

In his comment, the Executive Secretary saluted Mr. Dieng for the quality of leadership, the way he handled staff matters and indeed, the affairs of ABWA and cooperation between Anglophone and Francophone PAOs.

While describing him as a Pan-Africanist, he urged Council members to celebrate him for his accomplishments as the 30th ABWA President. In appreciation of his contributions to ABWA, the Executive Secretary presented him with a plaque of excellent service.

IPSASB

The World Bank Group's Governance Global Department hosted stakeholders in Washington, D.C. for the presentation of IPSASB SRS 1, *Climate-related Disclosures*, the first-ever public sector sustainability reporting standard released by the International Public Sector Accounting Standards Board (IPSASB) earlier this year. The

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event, *Advancing Climate Transparency: Global Launch of the First IPSASB Sustainability Reporting Standard*, brought together leaders from government finance, international organizations, and the development community to advance standardized climate reporting in the public sector, a critical pathway to accessing climate finance, and managing public finances to enable meaningful climate action.

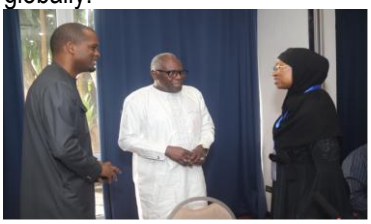
Leaders agreed that the release of IPSASB SRS 1 was a significant milestone in advancing public sector sustainability reporting that extends beyond the private sector to the public sector and governments in order to capture their substantive share of global emissions and ability to set policy addressing climate risks for the entire economy.

Emphasizing that access to climate finance depends on clear, consistent disclosures of climate risks, priorities, and performance, leaders praised IPSASB SRS 1 for its clear contribution to strong financial management and reporting practices already in place by many governments. They also expressed a shared intention to work together to strengthen implementation and support adoption across jurisdictions.

IPSASB SRS 1 enables governments to better communicate climate-related risks and opportunities, allows for comparability between jurisdictions, builds confidence among development partners and investors to commit capital towards public sector efforts, and ultimately mobilizes climate finance at the scale to address global challenges.

IPSASB Chair Thomas Mueller-Marqués Berger said, "The ultimate success of IPSASB SRS 1 depends on how effective jurisdictions are at using it in practice. This World Bank event is a real turning point: global leaders are in agreement about the need to advance its use and want to work together to coordinate their efforts to turn ambition into action." Arturo Herrera, Global Director, Governance at the World Bank, said, "Stronger, more consistent reporting through IPSASB SRS 1 is important for supporting better decision-making, building trust, and enabling governments to access the financing needed to respond effectively to challenges in a sustainable way."

IPSASB extends its sincere thanks to the World Bank for hosting the event and for their and other donors and development partners' continued support in advancing high-quality public sector reporting globally.



ABWA President and ICAN VP in tete a tete



ABWA President & Staff

IESBA LAUNCHES FIRM CULTURE AND GOVERNANCE NEWSLETTER SERIES

IESBA has launched a new five-part Firm Culture and Governance Update series exploring why strong ethical culture and governance frameworks matter, and the practical challenges accounting firms face in implementing them.

The series supports deeper stakeholder engagement as part of IESBA's Firm Culture and Governance Project and its Dialogues Initiative.

Through interviews, case studies, and IESBA Viewpoints, the series aims to broaden global discussion and gather insights that will shape the future direction of the project.

The International Ethics Standards Board for Accountants (IESBA) has launched the Firm Culture and Governance Update, a new five-part newsletter series dedicated to exploring the relevance – and the reality – of building strong ethical culture and governance within accounting firms.

As firms worldwide navigate growing complexity, heightened regulatory expectations, and increasing public scrutiny, culture and governance have become central to safeguarding trust in financial and non-financial information and to supporting professional accountants in adhering to existing provisions in the IESBA Code of Ethics. This

series aims to shine a light on those questions and gather meaningful insights from across the global ecosystem.

Strengthening Audit Quality in West Africa: The Importance of Effective Practice Monitoring by PAOs

Introduction

Reliable financial information is the foundation of strong financial markets, effective governance, and investors' confidence. Independent audits play a critical role in ensuring that financial statements present a true and fair view of an organization's financial position and performance. Consequently, maintaining high audit quality has become a priority for regulators, professional accountancy organizations (PAOs), and the global accounting profession.

In recent years, global attention has focused on strengthening audit quality through improved professional standards, stronger regulatory oversight, and more robust practice monitoring systems.

PAOs in West Africa therefore have an important role to play in ensuring that audit practitioners comply with internationally recognized standards and ethical requirements.

Through effective practice monitoring and quality assurance mechanisms, PAOs can promote adherence to global standards such as the International Standards on Auditing (ISAs) and the International Standard on Quality Management 1 and 2.

Understanding Audit Quality

Audit quality refers to the degree to which an audit provides independent and reliable assurance that financial statements are free from material misstatement. High-quality audits enhance the credibility of financial reporting and support the effective functioning of capital markets.

Audit quality is influenced by several factors including: Professional competence of auditors; Compliance with auditing standards; Strong internal quality management systems within audit firms; Effective oversight by regulators and professional bodies; Audit fees and resources; and Ethical conduct and independence of auditors as well as digitalisation of the audit processes.

Global Standards Supporting Audit Quality

The global auditing framework developed by the International Auditing and Assurance Standards Board (IAASB) provides the technical foundation for ensuring audit quality worldwide. Audit practitioners are required to comply with internationally recognized standards.

International Standards on Auditing (ISA)

The ISAs provide guidance on the responsibilities of auditors when conducting financial statement audits. These standards address critical areas including: audit planning and risk assessment; gathering audit evidence; fraud considerations; communication with those charged with governance; and forming an audit opinion. compliance with isas helps ensure that audits are conducted consistently and in accordance with global best practices.

Quality Management Standards for Audit Firms

To strengthen quality control within audit firms, the IAASB introduced a new quality management framework in December 2020. The framework includes: International Standard on Quality Management 1 (ISQM 1); International Standard on Quality Management 2 (ISQM 2); and Revised International Standard on Auditing 220. These standards became effective on 15 December 2022 and replaced the previous quality control standard, International Standard on Quality Control 1.

ISQM 1 requires audit firms to establish a risk-based system of quality management that addresses areas such as governance and leadership, ethical requirements, client acceptance and continuance procedures, resources, engagement performance, information and communication, and monitoring and remediation activities.

ISQM 2 focuses on engagement quality reviews, ensuring that certain audit engagements undergo an independent review before the audit report is issued.

To reinforce these standards, the International Standards on Sustainability Assurance 5000: General Requirements for Sustainability Assurance Engagements was issued in November 2024 and it would become effective for periods beginning on or after December

15, 2026. By raising the quality of audit especially of non-financial information, the standard will further enhance the trust and confidence of investors and other stakeholders in sustainability information.

Ethical Requirements for Auditors

Ethical conduct is a fundamental component of audit quality. Auditors must comply with the ethical requirements established by the International Ethics Standards Board for Accountants (IESBA). The International Code of Ethics for Professional Accountants issued by IESBA establishes principles relating to: Integrity; Objectivity; Professional competence; Confidentiality and Professional behaviour. The Code also includes independence requirements for auditors, which are essential for maintaining public confidence in the audit profession.

Practice Monitoring and Quality Assurance

Practice monitoring refers to the process through which professional accountancy organizations assess whether audit firms comply with professional standards and ethical requirements.

Effective practice monitoring systems typically include: Periodic inspection of audit firms; Review of audit working papers; Assessment of compliance with auditing standards; Evaluation of quality management systems; and Identification of areas requiring improvement. These monitoring activities help ensure that audit firms maintain high professional standards and continuously improve their practices.

Role of Professional Accountancy Organizations

Professional Accountancy Organizations (PAOs) play a crucial role in maintaining audit quality within their jurisdictions. Their responsibilities often include:

- Licensing and Regulation: PAOs establish the requirements for professional qualification and licensing of auditors.
- Practice Monitoring: Many PAOs operate practice monitoring or quality assurance programmes that periodically review audit firms.
- Continuing Professional Development: Professional bodies ensure that auditors maintain up-to-date knowledge through continuous training and professional education.
- Enforcement and Discipline: Where deficiencies are identified, professional bodies may impose corrective actions or disciplinary measures.

In West Africa, several professional bodies—including the Institute of Chartered Accountants of Nigeria and the Institute of Chartered Accountants Ghana—operate monitoring and disciplinary mechanisms designed to uphold professional standards. However, PAOs in the UEMOA states of Benin, Burkina Faso, Cote d'Ivoire, Guinea-Bissau, Mali, Niger, Senegal and Togo have common reporting, monitoring and disciplinary processes under the OHADA regulations and legislation.

Regional Challenges Affecting Audit Quality

Despite the existence of global standards, several challenges affect audit quality in parts of West Africa.

- Limited Resources: Many audit firms, particularly smaller practices, face resource constraints that limit their ability to implement sophisticated quality management systems.

- Capacity Constraints: There is still a need for increased training and capacity building in specialized areas such as forensic auditing, IT auditing, and sustainability assurance.

- Regulatory Coordination: In some jurisdictions, coordination between professional bodies and independent audit regulators may require strengthening.

- Rapidly Changing Business Environment: The increasing complexity of business transactions and financial reporting frameworks requires continuous professional development for auditors

Opportunities for Strengthening Audit Quality

While challenges exist, there are also significant opportunities for improving audit quality across the region. Professional accountancy organizations can strengthen audit quality by: initiating and expanding practice monitoring programmes; promoting compliance with ISQM and Sustainability Assurance standards; increasing training on IT audit and emerging audit risks; and strengthening collaboration with regulators and oversight

bodies. These initiatives will contribute to stronger corporate reporting and greater investor confidence in the markets of the sub-region.

Conclusion

Audit quality is essential for maintaining confidence in corporate reporting, promoting capital market activities and supporting economic development. Global standards issued by the IAASB and the ethical framework established by the IESBA provide a strong foundation for high-quality audits worldwide. However, the effectiveness of these standards depends largely on how they are implemented and monitored at the national and regional levels.

Professional accountancy organizations in West Africa therefore have a critical responsibility to ensure that audit practitioners comply with these standards through effective practice monitoring systems and continuous professional development.

LICPA HOSTS 108TH ABWA COUNCIL MEETING IN MONROVIA IN GRAND STYLE

The 108th ABWA Council meeting took place on January 23, 2026 in Monrovia, Liberia. It was hosted at the .... by the Liberian Institute of Certified Public Accountants (LICPA) in grand style. Members were given prestigious and customised travel bags, jotters and biros as souvenirs to mark the event which was declared open by the Liberian Minister of Finance and Economic Development, Hon Aguyan, CPA.

The meeting was also graced by the 19th ABWA President and Doyen of the Accountancy Profession in Liberia, Mr Mombo.



ABWA HOLDS Q1 2026 WEBINAR

On Tuesday, March 24, 2026, the ABWA Technical Committee held a free Webinar on IPSASB Sustainability Reporting Standards (SRS)1: Climate Related Disclosures approved in December 2025 and published on January 26, 2026. It is the first structure sustainability reporting standards for the public sector. In his welcome address, the Executive Secretary of ABWA Dr. Abel Aig. Asein noted that the impact of climate change on economic activities of corporate entities (whether in the public or private sectors) has not only been profound but also, pose severe threat to the environment, the planet and humanity at large. According to him, the heatwaves people have been experiencing in the last one month, for instance, point to the severity of the situation. This assertion was affirmed by the lead story of Businessday newspaper of 230326, ***"Northern farmers, workers count losses as heatwave disrupts commercial activities" with the byline: "Experts warn of health risks, dehydration and climate impacts".***

In simple terms, according to Dr, Asein, physical disasters and weather-related happenings like storms, floods and droughts destroy public infrastructures, health and educational facilities, cause unexpected disruptions not only in service delivery but also put strains on emergency response facilities and budgetary requirements. Such happenings pose serious challenges to fiscal sustainability of governments and public sector entities and their ability to meet their financial commitments, in the short and long terms.

Given the gravity of climate related risks, therefore, how can governments and public sector entities develop climate resilient capacity to be able to manage climate-related risks and take advantage of its associated opportunities? How can professional accountants in government and public sector entities properly capture and disclose useful information about climate related risks and opportunities to primary users of general purpose financial reports in order to promote transparency, accountability and enhance the quality of decision making? How to equip ourselves with the knowledge and skills do these are the objectives of this Webinar.

Declared open by the ABWA President, Mr. Leslie Williams, the Webinar was facilitated by Dr. Iheanyi Anyahara, PAFA Chair on Forum for Advancing Sustainability and Integrated Reporting in Africa.

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and Mrs Yewande Adeyi, Senior Manager, KPMG Advisory Services.

KEY TAKE AWAYS

- It is the first clear climate disclosure standard written for public sector designed to provide structured framework for climate reporting.

- Physical disasters and weather-related happenings like storms, floods and droughts destroy public infrastructures, health and educational facilities, cause unexpected disruptions not only in service delivery but also put strains on emergency response facilities and budgetary requirements.

- These natural happenings pose serious challenges to fiscal sustainability of governments and public sector entities and their ability to meet their financial commitments, in the short, medium and long terms as well as their ability to achieve the UN SDGs.
- Interestingly, these happenings also present a lot of opportunities arising from finance-driven initiatives to mitigate the impact of climate related-risks.
- Accordingly, the standard supports the global action to combat climate change by providing principles for climate related disclosures which can provide credible information for decision making and accountability.

- That countries of the global South stand a great chance of attracting more developmental funds by embracing climate reporting. Finance is often tied to performance to stimulate competition and better compliance.
- That professional accountants must show more than a passing interest in climate related risks and opportunities by ensuring that material information are reflected in the general purpose financial statements to enhance the quality of decision making
- That persons with governance responsibilities must exercise oversight duty on climate related risks and opportunities as part of their enterprise risk management strategies. We need to be assurance ready.
- As gatekeepers of credible sustainability information, accountants and the Accountancy Profession are at the heart of public sector climate accountability.
- We must integrate climate consideration into planning, budgeting and public financial management.
- That ABWA and PAFA should leverage their MoU to help Africa surmount the challenges of adoption and capacity building to ensure that the continent benefits from the huge climate finance provided by donor agencies.

Pursuant to this, ABWA will continue to organise free-capacity building programmes for the benefit of professional accountants. ABWA also urges all professional accountants to acquire competences in these emerging areas by regularly honing their skills in order to remain relevant and be able to adequately satisfy the needs of their stakeholders.

The Webinar was attended by over 250 participants drawn from UK, Equatorial Guinea and West African countries.

ONECCA, CAMEROON HOSTS 109TH COUNCIL MEETING

The 109th ABWA Council meeting took place on March 13, 2026 in Douala, Cameroon and it was hosted by ONECCA, Cameroon, it was attended by 11 PAOs including Messrs. Leslie Williams of ICASL, Paul Gaye of GICA, Allassane Ouedraogo of ONECCA, BF and Djetaba Dieudonne of ONECCA, Togo who joined the meeting virtually.

On behalf of Council, he expressed his gratitude to President David Fotso and Council members of ONECCA, Cameroon not only for agreeing to host the meeting but also for the hospitality shown to delegates since their arrival. He specially thanked President Fotso and his Council for the welcome dinner organised for members on March 12, 2026 to usher them into Cameroon. He further appreciated the sacrifices that members made to be at the meeting despite the fact that the day, as part of the last 10 days of Ramadan, had special religious significance to Moslem members.

Furthermore, he commiserated with the Executive Secretary whose daughter passed onto glory on February 5, 2026. While calling for the observation of a minute

silence in honour of the deceased daughter of Dr Asein, the President requested that both Christian and Islamic prayers be offered to God to console and comfort him and his family and put an end to bereavement within ABWA. These were rendered by the Presidents of ICAN and ICAG. The prayers were followed by the observance of a minute silence in honour of the departed.

Thereafter, the ABWA President invited the host President Mr David Fotso to give his welcome address.

In his address, Mr Fotso welcomed everyone to Cameroon and expressed the delight that his PAO was given the opportunity to host this very important event during which issues that will advance the course of the Profession will be considered. He noted that the Accountancy Profession is a discipline which underlies excellence even as the global landscape was changing and prioritising sustainability issues. He added that in this emerging scenario, chartered accountants must play greater role by redefining themselves to drive value creation.

Finally, he reiterated the unwavering commitment of ONECCA, Cameroon to the ideals of ABWA.

At the end of these introductory remarks, the meeting went into Executive session after which there was a press conference. The meeting ended with group photographs.



ICAN President at the home of the Executive Secretary

ICAN & ANAN PAY CONDOLENCE VISITS TO THE ABWA EXECUTIVE SECRETARY & HIS FAMILY

The leadership of both ICAN and ANAN paid condolence visits to the Executive Secretary on the untimely passing of his daughter on February 5, 2026 in Lagos. While the ICAN delegation by its President, Dr. Haruna Nma Yahaya, mni visited his Lagos home and hand delivered a condolence letter, the ANAN delegation led by Chief Hajia Z.T. Kishimi, FCNA visited him in his Abuja office. They also delivered a condolence letter with huge financial support. During each of the visits, prayers were said for the repose of the soul of the deceased and for God to comfort the Asein Family as whole. On behalf of his family, Dr. Asein expressed gratitude for the condolence visits as it considerably eased their pains and trauma.

PICTURES FROM THE 109TH ABWA COUNCIL MEETING, DOUALA, CAMEROON



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GHANA







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CONDOLENCE VISIT BY ANAN EXCO TO THE EXECUTIVE SECRETARY



SCENES FROM THE 108TH ABWA COUNCIL MEETING HELD IN MONROVIA, LIBERIA



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ABOUT ABWA

The Association of Accountancy Bodies in West Africa was established in 1982 by PAOs in the sub-region. ***At inception, the body had only 2 members.*** But today, it has 16 PAOs:

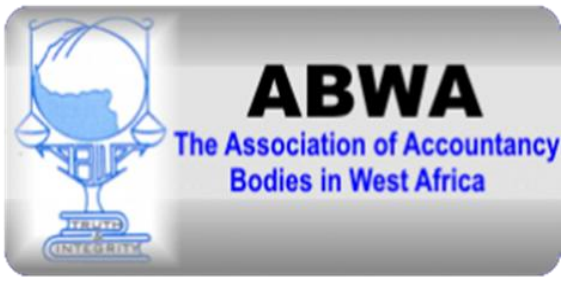
1. OECCA, Benin
2. ONECCA, Burkina Faso
3. ONECCA, Cameroon
4. OEC, Cote d'Ivoire
5. ICAG
6. ONECCA, Guinea
7. ORDEM, Guinea Bissau
8. LICPA
9. ONECCA, Mali
10. ONECCA, Niger
11. ANAN
12. ICAN
13. ONECCA, Senegal
14. ICASL
15. GICA
16. ONECCA, Togo

ABWA is an IFAC-recognized Network Partner.

ABWA's VISION

To effectively lead the development of the Accountancy Profession in the West African sub-region in the public interest.

ABWA's MISSION

- To promote the growth of and strengthen the Accountancy Profession in West Africa such that it remains a valued partner in the building of strong, sustainable organisations and financial markets for the development of the region's economy while acting in the public interest.
- ***OBJECTIVES***
- To ensure that accounting standards and practices are benchmarked on best global practices.
- To ensure that the accountancy profession consistently delivers on its public interest mandate with great ethical disposition.
- To partner with IFAC and PAFA to drive the development of the Accountancy Profession in the sub-region.
- To set the right tone for public sector financial management practices
- Provide professional information that will enhance the efficiency and technical competence of members.
- Monitor compliance to set professional standards for business, and ethical code .
- Create an interactive forum for professional peers in business
- Continuously educate members of their statutory duties and responsibilities as directors, non-executive directors, chief finance officers, internal auditors, in order to promote good corporate governance
- Assist members in professional practice to appreciate the unique needs of members in business
- Eliminate apathy and arouse members' interest in the Association's activities
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