AFRICAN ASSOCIATION OF ACCOUNTANTS - GENERAL

Aston University
BIRMINGHAM UK

ENHANCING THE STRATEGIC ROLE OF THE OFFICE OF THE ACCOUNTANT GENERAL (OAG):

RESEARCH INSIGHTS AND RECOMMENDATIONS

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APRIL 2026

Background: This is a policy paper jointly authored by a team of researchers (Teerooven Soobaroyen, Philippe Lassou, Danson Kimani, Pawan Adhikari & Firew Terefe) and executives from the African Association of Accountants General (AAAG) (Fredrick Riaga & Bruce Mwewa). The purpose of this paper is to stimulate debate on the strategic role of the OAG in Africa, with a view to articulate areas for policy development and improving extant OAG practices, supported by research evidence and evaluation.

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EXECUTIVE SUMMARY

Over the last two decades or so, reforms of Public Financial Management (PFM) systems have spread across Africa. Yet many countries continue to experience gaps between PFM policy reform, implementation of PFM systems and actual institutional performance. A key actor in the PFM space is the Office of the Accountant General (OAG), whose mandate generally encompasses fiscal integrity, financial reporting, cash management, internal control, and public accountability. Drawing on Public Expenditure and Financial Accountability (PEFA) and Open Budget Survey trends alongside a review of academic and practitioner research, this policy paper analyses the systemic conditions that shape the PFM outcomes and the implementing institutions, with an emphasis on the OAG. The paper contends that the OAG's performance and effectiveness face challenges due to capacity constraints, limited autonomy, political incentives, and fragmented digitalisation, which hinder public transparency, accountability and governance. The paper makes the case for the African OAGs to be repositioned as strategic foresight organisations, and not merely as compliance-oriented units. It proposes a multi-dimensional OAG reform trajectory combining institutional autonomy, professionalisation and capacity building, strengthened and holistic accountability, and better digital integration, supported by regional collaboration and learning through the African Association of Accountants General (AAAG).

1. Introduction

Public Financial Management (PFM) encompasses the processes through which governments plan, allocate, spend, control and report on public funds (Allen et *al.*, 2004). PFM is therefore a vital foundation of governance and economic development, especially in the case of low- and middle-income countries (Upadhaya *et al.*, 2024; AAAG, 2025). The management of public finances also represents a crucial dimension of the credibility and legitimacy of a national, regional and local government leadership, and increasingly, citizens and other stakeholders have taken an interest in the use and effectiveness of public resources. PFM reform activity in Africa has expanded over the past two decades, involving the introduction of internationally recognised legislations, digital systems, and accounting standards (Andrews, 2010; ACCA, 2024). The strength of PFM systems contributes to fiscal stability, public service delivery, and the ability of governments to mobilise and use public resources responsibly. Yet, these reforms have not always produced functional improvements (Andrews, 2013; Fritz and Verhoeven, 2017). African (and more generally developing countries') PFM trajectories are often described as examples of form without function, where reforms are adopted but not fully internalised or consistently applied (Porter *et al.*, 2012; Polzer *et al.*, 2021; Chavula, 2025).

The gap between reform adoption and its substantive embedding in a given context is a recurring theme in the literature. Pretorius and Pretorius (2009) argue that many reforms fail because they are transplanted from external contexts without sufficient attention to political, organisational and cultural conditions (see also Kimani *et al.*, 2021). Evidence of the latter has continued to surface across many contexts in Africa and beyond in the last decade or so (Fritz and Verhoeven, 2017; Jayasinghe et *al.*, 2021; Lassou *et al.*, 2024), albeit that some attempt has been made to adapt legislation and systems. Lassou *et al.* (2019) highlight how neocolonial legacies and externally driven initiatives can disrupt rather than strengthen national systems. These insights underline the need for reform approaches that are technically sound, contextually grounded and politically aware (Areneke *et al.*, 2022; Kimani et *al.*, 2026).

One of the key institutions underlying PFM systems is the Office of the Accountant General (OAG)[1]. The OAG is typically responsible for accounting integrity, internal control, cash management and the production of timely and accurate financial statements. Its work

[1] The OAG terminology does vary across contexts. In some cases, they are known as the Controller and Accountant General, Treasury and Accounting Department, National Director of Public Accounting, Treasurer and Paymaster General.

supports external audits, parliamentary oversight, fiscal transparency and public trust. Research shows that public sector accounting and auditing institutions across Africa face recurring constraints, including limited institutional autonomy, shortages of professionally qualified staff, fragmented digital systems and politicised administrative environments (Jayasinghe et *al.*, 2021; Mzansi, 2024; Upadhaya *et al.*, 2024). While these factors arguably weaken these institutions' ability to enforce fiscal discipline and to lead/sustain reform efforts, there is far less understanding of how (and to what extent) these challenges specifically apply to the OAG organisation. Therefore, understanding how the OAG fits into the wider PFM architecture is essential. Admittedly, African countries have often made progress in downstream components such as IFMIS (Integrated Financial Management and Information Systems) rollouts, TSA (Treasury Single Account) implementation and improvements in accounting rules (e.g. accrual or cash-based IPSAS[2]). Yet such technical advances do not always guarantee better results or translate in 'real-world' consequences (e.g. service delivery). Andrews (2010) and Abdulai (2020) both emphasise that reforms achieve sustainability only when supported by institutional maturity, capable staff and incentives aligned with transparency and accountability.

We contend that the OAG's effectiveness depends on several interlinked conditions. It requires operational autonomy to resist political interference (Fritz and Verhoeven, 2017). It depends on a professionalised workforce, although many countries lack sufficient numbers of qualified public sector accountants (Lassou et *al.*, 2025). It also relies on integrated digital systems such as IFMIS, but these systems are often fragmented or weakly governed (Kalisa, 2019; Polzer *et al.*, 2021). Finally, the value of financial reporting depends on the strength of the wider accountability ecosystem, including supreme audit institutions, parliamentary committees, civil society and the media, which must be able to scrutinise and act on financial information (Jayasinghe *et al.*, 2021; Joaquim et *al.*, 2025). In its 2025 position paper, the AAAG argues for a shift to a strategic, adaptive and forward-looking OAG, not only in a bid to address existing challenges but also to engage with emerging issues, such as climate-related shocks, debt vulnerabilities, digital transformation and heightened public expectations about accountability and transparency.

Building on this aspiration, this policy paper draws on diagnostic evidence and extant research to articulate how the OAG could evolve from a compliance focused administrative unit into a strategic institution at the centre of African PFM systems. It analyses trends in PEFA and Open

[2] International Public Sector Accounting Standards.

Budget Survey (OBS) assessments, explores institutional and political economy constraints, reviews digitalisation and IPSAS challenges and any existing lessons from AAAG (African Accounting Association – General) member countries. The overall goal is to outline a strategic, realistic and sustainable pathway for strengthening OAG performance and enhancing fiscal transparency and public accountability across the continent. At the same time, given the dearth of African OAG-specific research evidence, the authors of this policy paper acknowledge that much remains to be learned about policies, practices and experiences on the ground, and in turn, how such evidence can help delineate a clearer pathway.

2. PFM Performance in Africa: Evidence from PEFA and OBS

2.1. The Public Expenditure and Financial Accountability (PEFA) Framework Assessment Analysis

Understanding the performance of Public Financial Management systems across Africa requires careful interpretation of diagnostic tools such as the Public Expenditure and Financial Accountability framework and the International Budget Partnership's Open Budget Survey. These instruments generate systematic and comparable evidence on the quality of fiscal planning, budget execution, internal control, accounting practices, reporting timeliness and fiscal transparency. Taken together, they reveal deep structural patterns that directly influence how effectively the Office of the Accountant General operates across African countries.

As per the AAAG's 2025 position paper, the strategic responsibilities of the OAG align with core PEFA indicators[3]. Every significant aspect of PFM, including fiscal strategy, expenditure control, financial data integrity, cash management, internal control, whole of government reporting and FMIS performance, is closely linked to the OAG's mandate. This alignment highlights the central institutional role that the OAG plays in determining the coherence and reliability of national PFM systems.

[3] Strategic OAG roles align with core PEFA indicators as follows: Chief Financial Strategist (P1, P14); Principal Government Financial Advisor (P14, P16); Custodian of Public Financial Integrity (P27, P28, P29); Leader in Public Financial Innovation (P20, P25); Coordinator of Whole-of-Government Reporting (P27); Custodian of Treasury and Cash Management (P21, P22); Chief Fiscal Risk Strategist (P13); Strategic Budget Execution Partner (P18); Public Finance Data and Insights Steward (P6, P27, P28, P29, P30); PFM Systems Governance and Interoperability Lead (P25); Compliance Assurance and Control Environment Enabler (P20, P30); Fiscal Performance and Insights Strategist (P1, P3, P14, P27, P28).(Source: AAAG Position Paper)

Our analysis of PEFA assessments from 2018 to 2024 for AAAG member countries[4] highlights persistent weaknesses in several fundamental areas. Most countries receive scores between C and D+ for PI 27, PI 28 and PI 29, which relate to financial data integrity, in-year budget reporting and annual financial reporting. These low scores reflect widespread problems including incomplete reconciliations, inconsistent trial balances, delays in report preparation and material errors. These findings support our previous argument presented in Upadhaya *et al.*, (2024) that states PFM systems cannot achieve transparency and accountability when the accounting function itself is institutionally weak or lacks the authority to enforce compliance.

Figure 1. PEFA Framework Indicators (PI-01, PI-03, PI-06, PI-13) Scores Distribution across AAAG members (using 2022–2025 data)

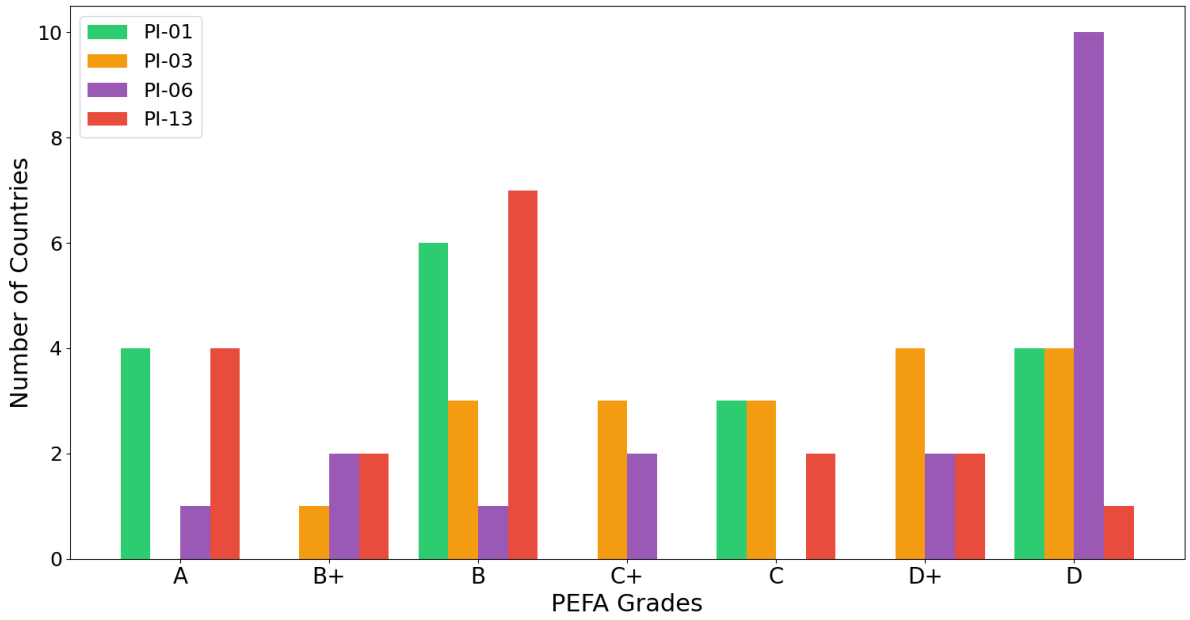
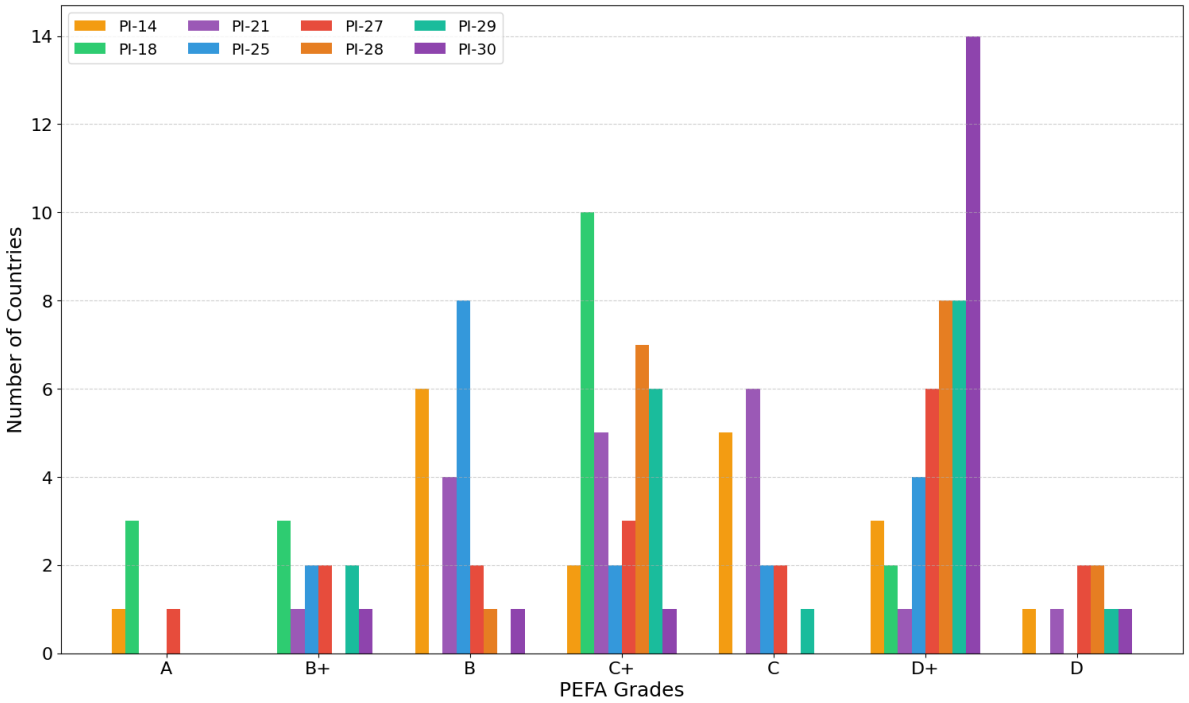


Figure 1 and 2 show PEFA Framework Indicators (PI-28, PI-29, PI-30, PI-01, PI-03, PI-06, PI-13) assessment scores distribution across AAAG members. The scores distribution across AAAG members reflect similar challenges. Budget reliability indicators, specifically PI-1 to PI-33, reveal significant variances between approved budgets and actual spending in many countries. These variances point to weaknesses in cash flow forecasting, commitment controls and budget execution. Abdulai's (2020) examination of Ghana's PFM reforms shows that these weaknesses often stem from institutional instability and fragmented administrative arrangements rather than from failures of technical design. Andrews (2013) amplifies this

[4]The analysis covers the following 18 AAAG member countries: Botswana, Cameroon, Chad, Côte d'Ivoire, Ghana, Kenya, Lesotho, Liberia, Malawi, Mozambique, Nigeria, Rwanda, Sierra Leone, Tanzania, The Gambia, Uganda, Zambia, and Zimbabwe.

observation by noting that many African PFM reforms fail to produce effective execution because organisational processes are not integrated and local capacity remains insufficient.

Figure 2. PEFA Indicators (PI-14, PI-18, PI-21, PI-27, PI-28, PI-29, PI-30) Scores Distribution across AAAG members (using 2022–2025 data)



Further, PEFA Indicators on Figure 1 and 2 shows scores distribution across AAAG members further illustrate challenges across internal control, treasury operations, digital infrastructure and medium-term fiscal planning. Although many countries have adopted financial management information systems, the ACCA (2024) assessment shows that these systems are often only partially operational, lack interoperability and continue to be undermined by parallel manual processes. Around 60% of African governments still rely on manual procedures for critical financial operations. This reliance compromises data accuracy and timeliness and makes financial statements issued by the OAG less reliable. These weaknesses also complicate IPSAS implementation, as shown by Kalisa (2019) and by Polzer *et al.* (2021) who argue that incomplete records and inconsistent data structures limit the effectiveness of such reforms. That the successful implementation of IPSASs in Africa requires the right infrastructure that enables the generation of timely, relevant and high-quality information for decision-making has also been outlined by the Pan African Federation of Accountants (PAFA, 2020).

These diagnostic findings show that although technical reforms such as TSA expansion, digitalised revenue collection and modernised charts of accounts have created visible improvements, whereas deeper issues relating to control systems, compliance, reporting quality and institutional coordination persist across most countries. In the main, these weaknesses seem to be shaped by political dynamics, by uneven capacity distribution and by leadership instability, creating an operational environment that places considerable strain on the potential for an effective OAG.

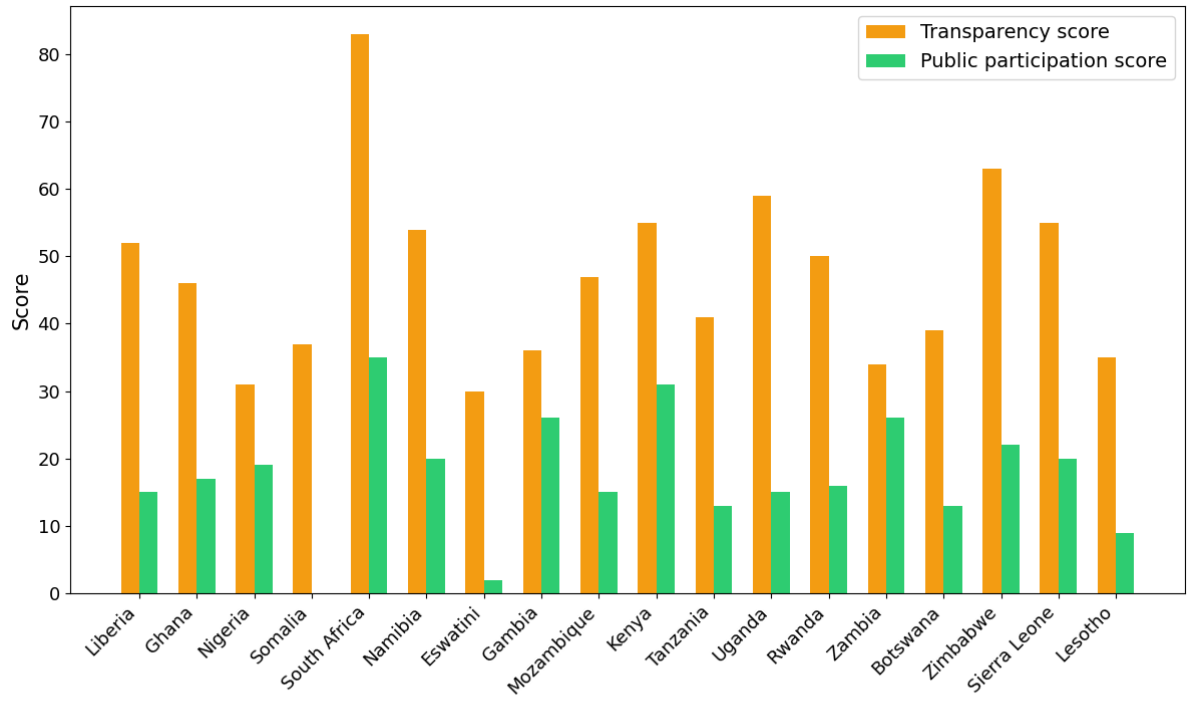
As shown above, our review of PEFA scores for the AAAG member countries[5] under the 2016 framework confirms these structural patterns. Performance on P1 and P14 indicates that although fiscal strategy frameworks are established, execution often remains inconsistent. Quality of Medium-Term Planning, reflected in P16, varies substantially and limits the reliability of forward-looking fiscal projections. The core indicators relating to financial data integrity, specifically P27, P28 and P29, reveal continuing challenges with accuracy, reconciliations and report timeliness. Internal control and digital readiness scores, such as P20 and P25, show slow progress in reducing manual processes and achieving full system integration. Budget documentation continues to be incomplete, as reflected in P6, while external audit ecosystems remain weak according to P30, especially in relation to audit coverage and follow up. Treasury and cash management performance, shown by P21 and P22, continues to be constrained by delayed disbursements and funds releases, fragmented bank accounts and unreliable cash forecasting. Fiscal performance indicators, including P1 and P3, show that expenditure and revenue often diverge from planned levels, while arrears management, captured in PI-13, remains limited, undermining both cash planning and budget credibility. Taken together, these findings reflect persistent challenges with regard to control environments, data integrity, digital integration and compliance, thereby calling for further work to improve or facilitate real-time fiscal visibility and analysis, interoperability, whole-of-government financial reporting, expenditure and revenue management, and treasury management. At the same time, the experience of countries such as Rwanda demonstrates that improvements in data governance and full IFMIS integration did lead to stronger and more stable PEFA outcomes.

[5] The analysis covers the following 18 countries: Botswana, Cameroon, Chad, Côte d'Ivoire, Ghana, Kenya, Lesotho, Liberia, Malawi, Mozambique, Nigeria, Rwanda, Sierra Leone, Tanzania, The Gambia, Uganda, Zambia, and Zimbabwe.

2.2. The International Budget Partnership's Open Budget Survey

The Open Budget Survey 2023 provides additional diagnostics. A small group of countries, including South Africa, Kenya and Botswana, achieve relatively strong transparency results, yet many African countries remain below the international transparency threshold of 61 out of one hundred. Public participation is even more limited, with few opportunities for citizens to engage meaningfully during budget formulation, approval, execution or audit follow up. Jayasinghe *et al.*, (2021) argue that many government accounting reforms focus heavily on technical upgrades while neglecting the societal and democratic dimensions of accountability, which limits their impact even when technical reforms appear to have been adopted.

Figure 3. Open Budget Survey (Transparency and Public Participation)



As summarised on Figure 3 above, the OBS evaluates transparency through the availability of key budget documents and assesses participation by examining the scope for citizen engagement with executive, legislative and audit institutions. Among AAAG countries to those the data is available, higher transparency and more open participation processes are consistently associated with stronger performance on PEFA reporting indicators, particularly PI-27 to PI-29. This relationship directly supports the AAAG's strategic objectives, which emphasise transparency, credible reporting and enhanced public trust as foundations for sustainable PFM reform and for a strengthened role of the OAG in national governance (Wijethilake et *al.*, 2025).

3. A Review of Insights from PFM and OAG Research.

In parallel to the PEFA and OBS diagnostics, which tend to convey a formal and holistic 'measure' of PFM performance over different assessment periods, there has been substantial research work evaluating the state (and to a lesser extent, consequences) of PFM reforms in developing countries, including in Africa[6]. Although PFM can encompass a wide range of roles, functions and activities related to the way governments manage public resources, narrower definitions take prominence in research and policymaking circles, e.g. downstream expenditure-related activities associated to budget execution (Allen *et al.*, 2004), upstream ones, across the budget cycle, debt management (Fritz and Verhoeven, 2017; ACCA, 2024) and all the way to discrete practices (e.g. accrual accounting, IPSAS, IFMIS, MTEF).

In the main, the state of PFM processes and reforms (notably the expenditure side) thereof tended to be the 'research subject' rather than the constituent organisation(s) in charge of implementing them[7]. In this light, earlier work noted that budget execution exhibited the most rapid and advanced improvement across all PFM dimensions, (e.g. charts of accounts, centralised cash management), while progress on advanced upstream reforms such as multiyear budgeting and programme budgeting was more mixed (ODI, 2012; Pretorius and Pretorius, 2009). In addition, issues with budget implementation often led to unsustainable deficits, allocations not reflecting the agreed priorities, not executed as appropriated, with spending inefficiencies undermining delivery (Haque et *al.*, 2015; PFM reforms in Pacific Islands; IMF). Thus, budgets are made better than they are executed, while practice lagged behind the creation of processes and laws, and processes are stronger when concentrated actors are engaged (Andrews, 2010); an issue which Porter *et al.* (2012) described as a disconnect between 'form' and 'function'. The typical factors leading to such issues involved a lack of political will, limited capacity, and an over-emphasis on inappropriate (often imported solutions).

Fritz and Verhoeven (2017) firstly provided a detailed analysis of the quality of PFM systems (using PEFA data), concluding that there were only significant associations to income per capita (positive) and share of revenues from natural resources (negative). Other predicated positive factors (per capita growth, political stability and democratic regime) were weakly

[6] While this policy paper draws on published research, a systematic review is outside the scope of the work (several such reviews are cited in the reference list).
[7] Noticeably, there are far more studies about 'auditing' institutions (e.g. Auditor-General, Court of Accounts; Supreme Audit Institutions) compared to 'accounting' ones.

significant. Secondly, Fritz and Verhoeven (2017) carried extensive field studies in Georgia, Nepal, Nigeria, Philippines & Tanzania, noting the empowering role of international models of PFM legislation (e.g. PFM, Procurement, Audit), the relevance of central finance agencies' mandates and how these were organised (concentrated vs. de-concentrated), the need for effective relationships between the executive and legislative and across different levels of government, the importance of a political-technical interface for driving PFM reforms, the role of political ideology (e.g., electoral cycles), and the relative absence of a demand-side for reforms (e.g. citizens, media, NGOs). The study is pertinent in highlighting the range of outcomes and experiences, requiring a long window of analysis, the need to prioritise change, the risk of reform 'backsliding', and why development partners should reflect more on the local applicability of the (international) norms that they seek to promote. To a large extent, these key lessons or factors surface in many of the subsequent studies in Africa.

A criticism of earlier PFM work was the limited evidence about the consequences of reforms. With the availability of a larger set of PEFA assessment data (119 countries; 2006 to 2022), Upadhaya *et al.* (2024) found that good quality (process-oriented) public financial management (PFM) system is associated with improved public accountability (e.g. budget credibility and corruption perceptions), as we all as outcome-oriented fiscal transparency. At the same time, the expected influence of supreme audit institution independence and parliamentary oversight was mixed. Similarly, Agyemang *et al.* (2023) argue that institutional capacity mitigates fiscal shocks, positioning robust PFM reforms as essential for enhancing fiscal agility and ensuring the sustained resilience of health systems during crises and pandemics. Tapsoba *et al.* (2024) focused on health consequences, noting countries with high-quality PFM had the lowest maternal, under-five and NCDs mortality rates. In combination with high-level political commitment and budget allocations, PFM (more specifically, the 'predictability and control in budget execution' dimension) contributed to more favourable health outcomes (Tapsoba *et al.*, 2025). Further instances of positive developments in the African context are highlighted in Jayasinghe et al. (2021) (improved quality of government financial statement information) while greater local autonomy in the design and use of computerised accounting systems reduced corruption and irregularities (Lassou *et al.*, 2019). Finally, Tawiah (2023) and Tawiah, Soobaroyen and Tawiah (2024) report that IPSAS adoption has had some positive influence on mitigating corruption and enabling greater access to international financing. While the above shows the potentialities of improved PFM processes and systems, the evidence across Africa remains limited, particularly

when it comes to demonstrating how PFM and the relevant accounting institutions (including the OAG) contribute to better service delivery.

Furthermore, evidence suggests that lessons have been learned on the need to enact PFM reforms appropriately, avoiding 'big bang' approaches and being mindful of the political economy in which such reforms are implemented (e.g. Pretorius and Pretorius, 2009[8]; Andrews, 2013; Fritz and Verhoeven, 2017; Lassou *et al.*, 2019). Yet, several recurring challenges have been documented. These are summarised in Table 1 alongside some key research sources, and categorised as structural and institutional challenges, technology and digitization challenges, human capacity challenges, political and legal challenges and procurement challenges. Some of these challenges have been heightened since Covid-19 and the ongoing geopolitical crises (public procurement, fiscal vulnerabilities, reduction in development funding), while others are seen to be more profound for some regions (e.g. Francophone Africa). A persistent issue across all contexts seems to be the development of sufficient educational, training and organisational capacity (Jayasinghe *et al.*, 2021; Lassou et al., 2025), which can help ensure the sustainability and effectiveness of accounting institutions such as the OAG.

Table 1. Recurring Challenges Affecting PFM Implementation in Africa

Challenge Category	**Key Challenges / Manifestations**
Structural & Institutional	Persistent weaknesses in PFM systems despite formal legal and procedural frameworks, particularly exposed during shocks such as COVID-19 and in procurement and enforcement functions (Upadhaya *et al.*, 2024); AfDB, 2023). Fragmented coordination between budgeting, accounting and auditing functions, including across levels of government, alongside overlapping mandates and unclear institutional roles that generate inter-agency rivalries (Upadhaya *et al.*, 2024).

[8] The authors discuss the following frameworks for PFM reforms: The 'Getting the Basics Right' approach stresses that foundational accounting and control systems must be prioritised before more advanced reforms can succeed. The platform approach emphasises incremental capacity-building, while the strengthened approach highlights country-led strategies, coordinated support and PEFA-based monitoring. Political-economy perspectives, such as the Drivers of Change approach, underline that the OAG's organisational effectiveness depends not only on technical design but also on informal incentives, power relations and institutional legitimacy.

Technology & Digitalisation	Long delays in IFMIS implementation and uneven digitalisation across PFM institutions (ACCA, 2024; Kalisa, 2019). Weak data quality and limited digital competencies among staff undermine fiscal reporting and oversight, while inadequate ICT infrastructure, cybersecurity vulnerabilities and dependence on annual budget allocations constrain system modernisation (ACCA, 2024).
Human Capacity	Persistent shortages of technically qualified accounting and audit staff, with capacity building often narrowly interpreted as ad hoc training rather than systemic organisational development (Betley *et al.*, 2015; Lassou et *al.*, 2025). Limited legislative authority restricts influence on strategic policy decisions (Mzansi, 2024), while weak professional networks—especially in Francophone contexts—limit peer learning and reform diffusion (Jayasinghe *et al.*, 2021).
Political & Legal	Politicisation of public finance undermines transparency, accountability and data integrity (Lassou *et al.*, 2019; Jayasinghe et *al.*, 2021). Weak enforcement mechanisms limit consequences for non-compliance, contributing to delays in financial reporting and weak follow-up on irregularities, while low fiscal transparency and limited public participation persist (ACCA, 2024). External reform pressures often overlook political economic constraints and the need for incremental reform pathways (Jayasinghe et *al.*, 2021)
Procurement & Financial Management	Systemic non-compliance, bid-rigging, corruption and inefficiencies in public procurement weaken expenditure control and value for money (Jayasinghe *et al.*, 2021; Upadhaya *et al.*, 2024; Lassou et *al.* 2025). Limited impact of procurement reforms on broader economic performance, particularly in resource-rich contexts, alongside weak investment oversight and internal controls (Chavula, 2025).

Within the specific context of the OAG, research on its structure and operations are few and far between (whether in Africa or beyond)**.** From a few studies, constraints include acute capacity shortages, leadership instability, fragmented digital systems, and adverse political and institutional environments. Evidence from Ghana, Rwanda, Nigeria and Francophone African countries demonstrates that shortages of professionally qualified accountants and limited opportunities for staff development significantly weaken the OAG's ability to produce reliable financial reports, enforce internal controls and sustain reform implementation (Anlesinya et *al.*, 2014; Burlaud, 2018; Kalisa, 2019; Ajiteru et *al.*, 2025). Even in countries that have formally adopted IPSAS or implemented IFMIS platforms (see e.g., the case of Tanzania, Mbelwa et *al.*, 2019), limited organisational capacity often results in reporting delays, inconsistent records and continued reliance on parallel manual processes. Leadership within the OAG also emerges as a significant organisational determinant. In Nigeria, Ajiteru *et al.* (2025) find that the competence and strategic direction of the Accountant General strongly

influence reform credibility and institutional performance. Broader PFM evidence reinforces that strong political and technical leadership are necessary for sustained progress, and that technical reforms alone cannot succeed when political commitment is weak or unstable (Andrews, 2013). Where political interference, leadership turnover and limited autonomy characterise the OAG's environment, organisational fragility tends to follow, which weakens accountability in general. Fritz and Verhoeven (2017) refer to the implications of operating a 'concentrated' model (all PFM activities under one organisational and ministerial remit) vs a 'deconcentrated' model (PFM activities delegated to different specialised agencies/departments, often involving several ministries). Each model can bring its own benefits and challenges for the OAG. For example, a deconcentrated model implies close inter-relationships, collaboration and clear delineation of responsibilities between specialist agencies/departments. However, in practice, there are often overlapping mandates, unclear institutional roles and rivalries between agencies (Upadhaya *et al.*, 2024). Tavakoli (2012) also highlights the issues of fragmented responsibilities, donor-driven parallel systems and persistent corruption further weakening the effectiveness of the OAG. Overall, however, there is little understanding of the organisational structuring of OAGs and other PFM agencies.

Digital and information systems reforms further highlight the importance of organisational structure. In Ethiopia and Tanzania, Muhammed (2014) shows that reforms succeed when systems are adapted to local realities, sequenced carefully and supported by effective internal processes. Incremental development of digital accounting systems in Benin, documented by (Lassou *et al.*, 2019), similarly shows that locally grounded and participatory reforms embed more effectively than externally imposed models. In Ghana, Betley et *al.* (2012) demonstrate how IFMIS challenges stem from both weak capacity and fragmented institutional responsibilities. Kalisa (2019) further shows that IPSAS implementation is constrained by outdated infrastructure, limited stakeholder buy-in and insufficient resources, reinforcing the need for OAG structures capable of supporting digital transformation. Several other studies and reports of international organisations have presented similar findings discussing how poor IT infrastructure has exacerbated the adoption and implementation of IPSASs in Africa and elsewhere (see e.g., ACCA, 2017). The adoption of digital tools can improve service delivery and strengthening oversight functions, however, these benefits are contingent on addressing infrastructural limitations, digital literacy gaps, and potential inequities in access to technology. Argento *et al.* (2026) points out that emerging risks such as data privacy breaches, algorithmic bias, and the complexity of digital governance require careful institutional adaptation and

capacity building. Therefore, ensuring that technological progress strengthens, rather than undermines, accountability, equity, and societal trust is necessary.

Institutional legacies shape the organisational design of OAGs across African countries. Francophone systems maintain centralised, legalistic frameworks with distinct professional 'Corps' corresponding to specific accounting and auditing functions or occupations which closely aligns with France's legacy systems. It is worth noting that the notions of accounting and auditing as we know from the (dominant) Anglophone tradition do not necessarily translate into the same notions and practices in Francophone systems. For example, internal audit as a function does not appear to exist as a single function in the Francophone system; and financial reporting does not contain the same set of accounts and does not follow similar formats. Such differences often limit flexibility and slow integration of new reforms. For example, a study by Lassou et *al.* (2025) shows how these structures complicate attempts to modernise accounting and auditing functions and calls for different approaches to professionalisation initiatives. Anglophone systems, in contrast, tend to be more open to professionalisation through relatively active professional accountancy bodies and have progressed more rapidly in adopting IPSAS and IFMIS. Finally, weak procurement systems further undermine financial control and complicate the OAG's oversight role, as demonstrated in Chavula's (2025) analysis of procurement practices in Africa and case studies highlighting non-compliance, overriding internal controls, bypassing of e-procurement systems, bid rigging. It is also reported that the monetisation of party political activity and elections essentially turn procurement arrangements into funding schemes to financially sustain politicians and their supporters (Lassou *et al.*, 2024; Upadhaya *et al.*, 2024; Lassou et *al.*, 2025).

Overall, this review of the literature shows that strengthening PFM systems in Africa remains a live issue and one which closely involves the OAG. In particular, the evidence suggests that OAG institutions require coherent organisational design, leadership stability, professionalised staffing structures, integrated digital systems, and supportive political and accountability environments. Technical reforms such as IPSAS or FMIS adoption become effective only when the OAG possesses the organisational capabilities and institutional positioning needed to translate reform inputs into sustained improvements. Admittedly, the AAAG's Gap Analysis (AAAG, 2024) concurs in the identification of weaknesses by revealing inconsistent reporting lines, incomplete or outdated legal mandates, weak budgetary independence, uncertain tenure arrangements and significant deficits in IFMIS robustness, asset registers, valuation

practices, liability recognition and IPSAS capacity. Collectively, these findings demonstrate that many OAGs have yet to leverage sufficient institutional authority, systems capability, financial autonomy and professional skills required to meet international standards and deliver reliable, transparent and comprehensive financial information

4. The Strategic OAG: Guiding Principles and Proposed Way Forward

The African Association of Accountants General has positioned itself as the central continental driver of OAG reforms by grounding its agenda in the weaknesses repeatedly identified through PEFA assessments, gap analysis and academic research. In this light, the AAAG Strategic Plan (2024-2028) outlines a targeted reform agenda in which the Association acts as a continental platform to raise professional standards, ethical conduct and technical capability in public financial management, while simultaneously addressing specific PEFA weaknesses. Its partnerships with the African Union, AFROSAI-E, PAFA, the African Professionalisation Initiative and academic research institutions aim to develop African standards, diffuse research evidence-based practices, strengthen accountability and improve the technical foundations of OAG performance.

AAAG's Position Paper (2025) deepens this agenda by arguing that reform cannot stop at 'technical' fixes (e.g. digitalisation, capacity building, implement IPSAS and other relevant standards) but must elevate the Accountant General into a strategic leader at the centre of a country's fiscal governance. It proposes an expanded PEFA-aligned mandate that positions the OAG as chief financial strategist, principal government financial adviser, custodian of public financial integrity, steward of public finance data, leader of digital modernisation, coordinator of whole-of-government financial reporting, chief fiscal risk strategist and key actor in performance-informed budgeting.

Building on the above ambitions and taking into consideration extant research evidence, this policy paper outlines the guiding principles underpinning the notion of a strategic OAG:

Guiding Principle 1 (From Hindsight to Foresight): The OAG's institutional mindset needs to transition from a hindsight to an insight and finally to a foresight organisation. By this we mean that the traditional compliance and historical financial reporting mandates of the OAG need to be leveraged as a basis for providing actionable insights to government and political leaders. Rather than being (arguably) seen as a 'data provider', the OAG should

emphasise its competences relating to the analysis of the data for forecasting, modelling and prediction (notably with the use of artificial intelligence tools). Such a principle will align the ambition of acting as a chief financial strategist, principal government financial adviser, and steward of public finance data.

Guiding Principle 2 (Leading PFM reforms): The documented experiences from PFM reforms across Africa suggest there is a need for strong internal expertise to implement appropriate frameworks and pathways for PFM reforms. A continued reliance on external (and often donor-linked) advisors does not enable African accounting institutions to lead, learn from, and evaluate the consequences of reforms. A Strategic OAG should therefore develop or enhance its capacity to lead and implement whole-of-government accounting reforms (including on digital modernisation), providing critical advice and inputs as well as being cognisant of the risks and challenges of such implementation. Retaining such 'in-house' experience translates into a valuable resource, enhances organisational credibility and ensures there is institutional memory to address subsequent reforms and challenges.

Guiding Principle 3 (Representing the Public's Financial Interest): Research evidence shows that citizens and communities are not often privy to the role and functions of the OAG, and to the motivations for PFM reforms; even when the latter are (paradoxically) about improving public accountability and transparency. Much is instead predicated on formal lines of accountability via elected officials (e.g. members of parliament, public accounts committees) and pressures from a few civil society actors (e.g. media/press, spending or anti-corruption watchdogs). A consequence of this situation is limited public interest and apathy (except when cases of fraud, corruption or irregularities emerge), a perceived opacity about the nature of the reforms, and arguably a concurrent lack of (or limited) political will since accounting or PFM issues are not seen as politically important. A Strategic OAG will therefore need to heighten the public relevance of PFM processes and practices, engaging more directly and openly with citizens, communities, stakeholders and civil society. As in the case of the private sector, where the accounting profession and firms often speak of upholding the 'public interest', it seems logical and appropriate for the OAG to communicate, engage and operate in a similar vein as a custodian of public financial integrity.

Guiding Principle 4 (Demonstrate Service Delivery Outcomes): Most of the research evidence and evaluations from academic and development institutions respectively has tended to focus on the outputs and narrow performance measures of PFM reforms (e.g., PEFA indicators relating to budget execution, effectiveness of payroll controls, timeliness of budget

reports and financial statements, comprehensiveness of budget information, scope of external audit, adoption of IPSAS). While important in assessing the quality of internal processes (and progress thereof), there is far less evidence on how the OAG's practices and processes actually impact on the wider operation of government activities and ultimately on the livelihoods of citizens and communities. Extant societal frameworks could be relied upon (e.g. Sustainable Development Goals) to help underpin how the OAG's activities or processes (as well as reforms) eventually benefit the wider society (e.g. on health, education, poverty alleviation, climate reduction) and thus better position the strategic role of the OAG.

Guiding Principle 5 (Invest in institutional, organisational and individual capacity): Much of the discussion amongst academics, practitioners and policymakers agree on the crucial need for capacity building in OAGs, noting that reform promoters and governments do not pay sufficient attention to the human and technical resource requirements. Unfortunately, 'capacity building' seems to be a taken-for-granted term, often implying piecemeal staff development and training activities to ensure a reform can go ahead (Pretorius et al., 2011). However, according to the UNDP (2008; cited in Pretorius et al., 2011), capacity building involves a more holistic exercise at three levels: enabling environment (policies, legislation, power relations, social norms), organisational level (systems, procedures) and individual level (experience, knowledge and skills development). It also implies a participatory approach in that the relevant stakeholders (i.e. public sector accounting institutions) need to be engaged in the process of assessing existing strengths and requirements. Such a strategic approach ensures that specific capacity building initiatives do not end up being fruitless or have limited impact. For example, while there may be an OAG policy to encourage staff to complete an accounting qualification, this completion would need to be in line with civil service rules and be recognised as such through appropriate rewards and incentives. A strategic approach to capacity building would also consider how to re-structure the organisation (around roles, functions, activities) and develop performance measures and other key performance indicators that would align to the individuals' and teams' responsibilities. In other words, a Strategic OAG would need to reflect on capacity building in a joined-up way.

Building on the above guiding principles, we articulate below some examples of how change could be made in practice:

(a) **Improve the strategic and political resources on the OAG board:** Assuming the OAG has a formal governing board (if not, an advisory board could be established), the mandate of the OAG board (with a wide and diverse membership) could be

extended to help develop a strategy and advise the organisation on engaging both on technical and political fronts.

(b) **Strengthen the OAG's human capital**: Given the significant diversity and complexity of challenges (e.g. fiscal uncertainties, impact of climate change, political interference, fraud), there is a pressing need to build the confidence of staff, adapt the organisation to changing circumstances and strengthen the ethical focus of the role. This will imply a review of the human resource strategy considering development, retention, morale and motivation of OAG staff and management. An illustration of this review could be the trial and evaluation of performance-based pay/incentives to ensure that officials are acknowledged for their work/efforts in mitigating or eliminating the prevalence of financial irregularities, buttressed by clear criteria and availability of reliable data/metrics" (Upadhaya *et al.*, 2024).

(c) **Stakeholder Engagement**: In addition to refining an engagement strategy with the formal stakeholders (e.g. political leaders, officials and parliamentary members), the OAG can develop a community engagement strategy at national and sub-national level to initiate visibility around the role and contributions of the organisation. Such proactive citizen participation serves as a powerful mechanism for enhancing institutional legitimacy and fostering public trust (Wijethilake et *al.*, 2025). The OAG could also develop a 'popular reporting' project (Joaquim et *al.*, 2025), whereby summarised (and plain language) versions of government financial statements and OAG reports could be disseminated. In this way, this will improve the OAG's public accountability.

(d) **Differential approach to capacity building and system development**: Given regional (e.g. Anglophone, Francophone, Lusophone) and in-region diversity, a strong understanding of local context and system(s) is needed to balance common and tailored capacity (including professional initiatives) programmes and workable accounting information systems in a member countries' context.

Further examples of activities would flow from the strategic analysis process. In addition, collaborations with local researchers could be instigated to develop joint research and evaluation projects on themes of interest e.g. operational challenges (e.g. supplier payments, fraud mitigation, budget execution, digitalisation), organisational ones (e.g. performance management; procurement systems) and societal impact (demonstrating service delivery outcomes; engaging with the community.

5. Risks and Assumptions for Successful Implementation of OAG Reforms

The effective implementation of public financial management (PFM) reforms, in which the Office of the Accountant General plays a central role, depends on a set of legal, political, technical and capacity conditions that are often uneven or fragile across AAAG member countries. Because these reforms aim to strengthen financial reporting, digital systems, fiscal risk management and whole-of-government accountability, they require strong enabling environments, sustained political commitment and adequate professional capacity. Table 2 in the appendix summarises the key generic risks that may undermine PFM reform progress, and outlines likely mitigation measures and responsible actors needed to ensure that reforms anchored in the OAG are credible, sustainable and aligned with PEFA expectations.

6. Conclusions

Strengthening the Offices of the Accountants General is essential for building credible and transparent PFM systems across Africa. Evidence from PEFA, OBS, academic research, reports and the AAAG gap analysis shows persistent weaknesses in financial reporting, internal control, digital integration and fiscal risk management, confirming that technical reforms alone are insufficient without stronger institutional foundations. AAAG's strategic plan, positioning framework and conference resolutions provide a coherent pathway for transforming the OAG from a compliance function into a strategic fiscal institution responsible for financial integrity, whole-of-government reporting and digital modernisation.

The evidence-based analysis presented in this paper points out clear policy implications for governments, OAGs, and development partners. First, countries need to strengthen the legal and institutional foundations of the OAG by modernising public finance laws, clarifying mandates and ensuring operational independence that supports fiscal integrity and credible reporting. This is essential for improvements in PEFA indicators related to financial data

integrity, internal control, fiscal strategy and whole of government reporting. Second, digitalisation must be elevated as a core policy priority, with governments investing in integrated IFMIS platforms, data governance frameworks and digital skills to improve the accuracy, timeliness and completeness of financial information. Third, the persistent skills gap identified across member states requires adoption of comprehensive capacity development strategies that include competency frameworks, continuous professional development, clear career pathways and collaboration with research institutions.

A further implication is the need to strengthen institutional incentives for transparency and accountability. Governments should reinforce the roles of all stakeholders such as public accounts committees, audit institutions and civil society oversight, ensuring that financial reports issued by the OAG lead to meaningful scrutiny and follow up. The AAAG should continue to use its continental convening power to promote peer learning, standard setting and progress monitoring, while working with member states to embed strategic OAG functions into national development plans. Development partners can support reforms by aligning technical assistance with AAAG priorities, promoting country-owned reform pathways and investing in long term capacity building rather than short term compliance projects.

Based on these implications, five reform priorities emerge. Countries should strengthen legal frameworks that elevate the OAG into a strategic fiscal institution. They should institutionalise integrated digital systems that support IPSAS aligned reporting and credible financial data. They should invest in professionalisation and workforce development within the OAG and wider PFM ecosystem. They should promote transparency and accountability mechanisms that translate improved reporting into improved governance. Finally, AAAG and its academic and technical partners, including Aston University, should continue to drive continental coherence through evidence generation, peer learning and harmonised reform support. Together, these policy actions can shift African PFM systems from compliance orientation to strategic, data driven and resilient fiscal governance.

Overall, African OAGs have the mandate and potential to become central drivers of fiscal transparency and accountability when supported by coherent reform strategies and strong continental leadership. With AAAG's coordination role, academic partnerships and member states' commitment to evidence-based reforms, the continent is well placed to build modern, reliable and future-ready PFM systems that strengthen public trust and support long-term development.

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Appendix

Table 2. Integrated Risk Management Table (Template)

Risk Category	Key Risks	Mitigation Measures	Responsible Actors
Legal and Institutional Risks	Outdated public finance laws; weak or unclear OAG mandate; fragmented legal frameworks; slow legislative reform processes	Modernise Public Finance Acts; reinforce OAG independence; harmonise frameworks; fast-track legal reforms	Ministry of Finance; Parliament; Public Service Commissions; AAAG
Political and Governance Risks	Leadership turnover; inconsistent political will; resistance to transparency; weak oversight institutions; corruption	Build political coalitions; embed reforms in national plans; strengthen PAC and SAIs; use AAAG peer-review pressure	Ministry of Finance; Parliament AAAG
Technical and Digital Systems Risks	Fragmented IFMIS; limited interoperability; cybersecurity weaknesses; non-IPSAS-capable systems	Upgrade IFMIS; adopt data governance standards; strengthen cybersecurity; invest in IPSAS-enabled redesign; AAAG digital working groups	Ministry of Finance; ICT Authorities; OAG; AAAG
Human Capacity and Professionalisation Risks	Shortage of qualified accountants; weak IPSAS and analytics skills; high turnover; reliance on consultants	Develop competency frameworks; continuous CPD; retention incentives; strengthen training institutes; enforce skills transfer clauses	OAG; Public Service Commissions; Training Institutes; AAAG; PAFA; AFROSAI-E

Note: The likelihood, impact and risk level are to be determined by the relevant institution.

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