

WESTERN CAPE PROVINCIAL PARLIAMENT



REPORT

16TH ANNUAL CONFERENCE AND 20TH ANNUAL GENERAL MEETING (AGM)

OF

THE SOUTHERN AFRICA DEVELOPMENT COMMUNITY ORGANISATION OF PUBLIC ACCOUNTS COMMITTEES (SADCOPAC)

7 TO 13 SEPTEMBER 2024

VICTORIA FALLS, REPUBLIC OF ZIMBABWE

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Conference Theme:

**"Enhancing Regional Prosperity through Parliamentary Oversight, Prudent Financial Management,
and Accountability,"**

DELEGATION:

Mr Ferlon Christians (Chairperson and Leader of the Delegation);
Prof Nomafrench Mbombo (Member);
Ms Benedicta Van Vuuren (Member);
Mr Peter Johnson (Member); and
Mr Dustin Davids (Support Staff).

1. INTRODUCTION

The Public Accounts Committee of the Western Cape Provincial Parliament has been invited by the SADCOPAC to attend its annual Conference in Victoria Falls, Zimbabwe.

This report provides a summarised record of the WCPP delegation's attendance at the Conference.

The 16th Annual Conference of the SADCOPAC combined themes of regional unity, economic development, and parliamentary accountability. The following is a comprehensive list that were the Conference's focal discussion themes:

- 1.1. **Parliamentary Oversight and Accountability:** The Public Accounts Committees (PACs) was highlighted as important in the promotion of financial accountability, transparency, and good governance. The theme, "Enhancing Regional Prosperity through Parliamentary Oversight, Prudent Financial Management, and Accountability," underscores the importance of sound financial supervision in the pursuit of collective prosperity in Southern Africa under the oversight of the PACs.
- 1.2. **Regional Collaboration:** The speaker emphasizes the importance of regional collaboration, commending private firms and adjacent countries for their contributions to the expansion of tourism in Southern Africa. The mutual benefits that result from these partnerships are cited as an illustration of how the nations of the region can collaborate to foster economic development and the welfare of their citizens.

2. THEMATIC DISCUSSIONS

The format of the Conference meetings consisted of daily overall general assembly meeting with all member states in the mornings, while the afternoon sessions comprised of plenary groups where specific themes were discussed and engaged on.

The themes that were deliberated on consisted of the following:

- 2.1. Promoting sustainable development through domestic resource mobilisation;
- 2.2. Ensuring accountability through fiscal transparency;
- 2.3. Regulating the adoption and implementation of Artificial Intelligence;
- 2.4. Success of Integrated Financial Management System (IFMIS) implementation within the SADC region;
- 2.5. Roles of Public Auditors and Accountants in ensuring transparency and accountability in the use of public resources; and
- 2.6. Implementing International Public Sector Accounting Standards (IPSAS) in SADC countries.

3. CONFERENCE RESOLUTIONS

The Conference ended with resolutions based on the thematic discussion, which should be included in the Business Plan/Programmed Agenda of each jurisdiction for oversight and report back to SADCOPAC.

3.1. CONFERENCE PREAMBLE

The following Preamble was adopted by the Conference and was based on the above-mentioned thematic discussions, as follows:

- 3.1.1. Recognising the critical role of Public Accounts Committees (PACs) in promoting fiscal transparency, accountability, and sustainable development, and acknowledging the importance of modernizing public finance management systems to enhance efficiency, accountability, and compliance;
- 3.1.2. Cognisant of the growing complexity of public financial systems, the increasing importance of digital transformation, and the need for stronger international cooperation, robust oversight, resource mobilization, and integration of innovative practices like Artificial Intelligence (AI) into governance processes;
- 3.1.3. Considering the global shift towards accrual accounting standards, the imperative for strengthening tax administration, the need for comprehensive asset management frameworks, and the essential role of auditors and accountants in ensuring accountability;
- 3.1.4. Reflecting the shared objective of building resilient economies, reducing fiscal leakages, and fostering transparency and accountability in both public and private sectors, thus supporting sustainable economic growth across the SADC region;
- 3.1.5. The 16th Annual Conference of the SADCOPAC reaffirms its commitment to good governance and sound economic management by enhancing the oversight and capacity of PACs, integrating international public finance management standards, and fostering collaboration across the region to address emerging challenges and harness new opportunities for development.

3.2. CONFERENCE RESOLUTIONS

Based on the Conference's Preamble which was adopted by the Conference and was based on the above-mentioned thematic discussions, the following resolutions were adopted for implementation by each jurisdiction:

3.2.1. Promoting Sustainable Development through Domestic Resource Mobilisation

3.2.1.1. PACs should influence the enactment of implementable tax laws that would promote tax collection efficiency through taxpayer education, streamlined procedures, modernized technology, and robust enforcement.

3.2.2. Ensuring accountability through fiscal transparency

3.2.2.1. PACs should influence enactment of legislation requiring Public Accounts Committees (PACs) to review Auditor General reports within the fiscal year of the publication the said reports.

3.2.2.2. PACs should enhance enforcement mechanisms to ensure compliance with fiscal laws and regulations, comprehensive asset management frameworks including clear consequences for non-compliance.

3.2.3. Artificial Intelligence

3.2.3.1. All SADC Member States shall develop the framework of regulating adoption and implementation of Artificial Intelligence, within 1 year from the adoption of the resolution.

3.2.3.2. SADCOPAC should collaborate with SADC to institute a Council in the region that will regulate the implementation of Artificial Intelligence in SADC region in line with the SADC Framework on AI within 1 year from the adoption of the resolution.

3.2.4. Success of Integrated Financial Management System (IFMIS) Implementation in the Region

3.2.4.1. PACs should strengthen oversight and accountability through IFMIS by ensuring that it is fully integrated to cover all public finance management processes, aligning the IFMIS implementation to IPSAS Accrual Accounting System.

3.2.4.2. On Advocating for Adequate Resources for IFMIS Sustainability, PACs should advocate for sufficient financial, technical, and legislative support for the sustainability of IFMIS.

3.2.5. Roles of Public Auditors and Accountants in ensuring transparency and accountability in the use of public resources

3.2.5.1. PACs should advocate for sufficient funding and independence of the SAIs through enactment of legal statutes which guarantee that both the public auditors and accountants are equipped with the necessary tools and are competitively remunerated, while implementing continuous capacity-building programs to enhance their skills.

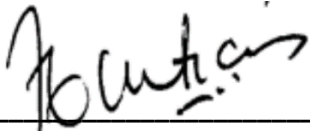
3.2.6. Implementing International Public Sector Accounting Standards (IPSAS) in SADC Countries

3.2.6.1. PACs should ensure that their respective states develop and submit a formal plan for adopting the IPSAS Accrual Accounting system within one year of adopting this resolution.

3.2.6.2. PACs should champion the implementation the IPSAS Accrual Accounting System by 2030 and thus should provide annual progress reports during the SADCOPAC yearly conference to track implementation milestones.

4. RESOLUTIONS/RECOMMENDATIONS TO CONSIDER FOR THE WCPP PAC

4.1 The Committee will operationalise those resolutions, where applicable, after consultation with and direction from the South African Association of Public Accounts Committees.

A handwritten signature in black ink, appearing to read 'Ferlon Christians', written over a horizontal line.

MR FERLON CHRISTIANS, MPP

WCPP PAC CHAIRPERSON AND LEADER OF THE DELEGATION