



Implemented by:



Courageous Decisions in Burkina Faso: A new Organic Law for the Court of Audit is in sight

April 2015, by Katharina Noussi

The First President of the Court of Audit of Burkina Faso, Mr Noumoutié Herbert Traoré, as well as national and international experts clearly stood up for the strengthening the independence of the supreme audit institutions (SAIs).



The First President of the Court of Audit of Burkina Faso, Mr. Noumoutié Herbert Traoré, advocating for a new mandate and constitutional positioning.

The youth upheaval and the departure of former country President Blaise Compaoré in October 2014 created amongst other issues an opportunity for the reform of the judicial system including the constitutional positioning and mandate of the Court of Audit. At the initiative of Mr Traoré, an international workshop to discuss the need and options for a new Legal Framework was organised with the support of the

General Secretariat of the African Organisation of Supreme Audit Institutions (AFROSAI) in Cameroon and the GIZ regional programme “Good Financial Governance in Africa” and the GIZ programme “Advisory services to the Burkina Faso Ministry of Economy and Finance (PMEF) in Burkina Faso.”

The objective of this technical workshop was to gain the support from the internal staff of the Court of Audit and to sensitise key external stakeholders to the need for comprehensive reforms. The international participants included senior experts from Tanzania and Belgium as well as representatives the SAIs of Tunisia, Morocco, Senegal, Kenya and Mozambique. The AFROSAI General Secretariat, the representative of the Western African Monetary and Economic Union (UEMOA) and GIZ also held presentations. On the last day the KfW Development Bank, European Union, French Embassy and key national institutional stakeholders also took part in the discussions.

The innovative elements for the new organic law and other related laws can be summarised in five thematic groups:

1. constitutional positioning of the SAI,
2. the mandate of the SAI,
3. external communication,
4. human resource management and financial resources,
5. organisational procedures of the SAI.

There were around 80 workshop participants mainly comprised internal staff of the SAI and also including key external stakeholders. They learnt about international and regional standards and developments for external auditing and reform experiences from other African countries.

The contentious question concerned the constitutional positioning of the SAI. Some participants preferred the option that the SAI should remain within the judiciary but as a new financial jurisdiction apart from the judicial jurisdiction. Other participants (notably the AFROSAI General Secretariat) insisted that the SAI needs to be placed at equal distance with all three constitutional powers (judiciary, legislature and executive) in order to be fully independent and to respond to the expectations of SAIs in the 21st century (less focus on judging of accounts, trend to certification of accounts and performance auditing). No consensus could be reached even after exchanging technical arguments on this question. However, at the end of the workshop several senior experts from Burkina Faso as well as the First President himself showed leadership and voiced the need to be courageous, to try to reach far in order to leave a mark in the history of the country. With these emotionally moving statements the workshop was closed.

AFROSAI continues to support the reform process by mentoring the SAI of Burkina Faso.

Further information about the Good Financial Governance in Africa programme is available here <https://www.giz.de/en/worldwide/15725.html> or contact Dr Matthias Witt (matthias.witt@giz.de) and Dr Katharina Noussi (katharina.noussi@giz.de).



The GIZ programme was represented by Dr Katharina Noussi (front row, seventh from the left).