BACKGROUND NOTE ON ACTION PLANS

SMO Action Plans are developed by IFAC Members and Associates to demonstrate fulfillment of IFAC Statements of Membership Obligations (SMOs). SMOs require IFAC Members and Associates to support the adoption[1] and implementation[2] of international standards and other pronouncements issued by independent standard-setting boards under the auspices of IFAC as well as by the International Accounting Standards Board (IASB); and to establish a Quality Assurance (QA) review and Investigation and Disciplinary (I&D) systems.

IFAC Members and Associates conduct a self-assessment against the requirements of SMOs and identify areas where improvements are needed. Based on the results of the assessment, Members and Associates develop an SMO Action Plan to (a) demonstrate how they fulfill the requirements of the SMOs and (b) where some requirements are not yet addressed, to present plans towards their fulfillment.

SMO Action Plans are designed to be ever-green documents that provide a comprehensive description of the accountancy profession and its legislative and regulatory environment in the jurisdiction as well as the actions undertaken by IFAC Members or Associates to support adoption and implementation of international standards and best practices.

Regular updates of the SMO Action Plans are required as part of the IFAC Member Compliance Program.

Use of Information

Please refer to the *Disclaimer* published on the Compliance Program website.

ACTION PLAN

IFAC Member: Ordre des Comptables Professionnels Agréés d'Haïti (OCPAH)
Approved by Governing Body: Conseil de l'Ordre des Comptables Professionnels Agréés d'Haïti
Original Publish Date: January 2013
Date of Publication: September 2017
Next Update: September 2018

---

[1] *Adoption* is concerned with the decision that international standards are appropriate for use in specific national financial reporting environments and with the actions necessary to effect those decisions, including incorporation into national requirements or requiring the use of international standards through law. Adoption may include a process to review draft international standards, translation, public exposure of proposed standards, approval, incorporation into national requirements as necessary, and promulgation of final standards, and, where applicable, a convergence process to eliminate or minimize differences between international and national standards.

[2] *Implementation* may include a process to build awareness of the adopted standards, provide relevant education and training, develop or disseminate implementation guidance and any other activities that promote proper understanding and use of the standards in practice.

Action Plan Subject: Governance
Action Plan Objective: Provide the entity with a sound technical and administrative structure that allows it to fulfill its mission

#	Start Date	Actions	Completion Date	Responsibility	Resource
Reinforcing the Technical and Organizational Capacity of the Professional Accountancy Organization					
1.	Oct. 2012	Organizational restructuring: improvement of members' database, update of the accounting software.	June 2013	Board	Finished
2.	Feb. 2010	Seeking out additional resources (human, financial, material). OCPAH has received financial support from the World Bank and has developed a productive relationship with France's DDPI. This partnership has resulted in the development of a Reform Bill and development/ implementation of training Modules: (i) Code d'éthique (ii) Normes Internationale de Missions d'Assurance (ISA-Environement); (iii) Normes International d'Audit (ISAE); (iv) Norme Internationale de Controle Qualité (ISQC 1); (v) Normes IFRS; (vi) Formation de Cabinet.	Ongoing	Board	
3.	Oct. 2012	Setting-up of a Committee in charge of monitoring the money efforts aimed at providing the Professional Accountancy Organization (PAO) with its own premises.	Oct. 2012	Board and Management Committee	Finished
4.	Oct. 2012	Creation of a fund aimed at providing the OCPAH with its own premises. OCPAH has purchased a land and is final stage for the selection of an engineering firm for the development of the blue print and construction of the premises.	Ongoing	Board	
5.	Feb. 2015	Setting-up of a discussion Platform for Accounting Firms and Professional Auditors. OCPAH's website is regularly updated to inform members on training, norms, changes in accounting standards, etc. In addition, OCPAH regularly organizes "Les Jeudis Comptable[3]" where specific themes are debated and during which 100 or more members participate.	Ongoing	Board	

---

[3] Accounting Thursdays.

#	Start Date	Actions	Completion Date	Responsibility	Resource
6.	May 2015	Make the discussion platform a permanent discussion tool for Accounting Firms and Professional Auditors with the objective of building the profession's capacity. OCPAH is planning to add to its website a Blog section where members can interact on selected subjects.	Ongoing	Board / Norms Committee	
7.	Oct. 2012	Initialization of the membership listing.	Dec. 2012	Executive Management	Finished
Supporting Continuous Professional Development					
8.	Jan 2015	Development and implementation of a monitoring system for the training of the members. OCPAH, with support from the World Bank and DDPI has developed and implemented training Modules: (i) Code d'éthique (ii) Normes Internationale de Missions d'Assurance (ISA-Environement); (iii) Normes International d'Audit (ISAE); (iv) Norme Internationale de Controle Qualité (ISQC 1); (v) Normes IFRS; (vi) Formation de Cabinet. Between October 2015 and June 2017, close to 150 members were trained.	June 2017	Board and Training Committee	Finished
9.	Nov 2014	Design, implementation and updating of a Train the Trainers program and of Continuous Professional Development plan. OCPAH has developed and implemented training modules as part of the continuous development plan. These trainings, offered to all OCPAH members, are successful as they raise awareness on IFAC standards and create an enabling environment for the implementation of international norms. The next step is for OCPAH to work with "Champions" who can participate in a "training of trainers" program for long term sustainability.	December 2018	Board and Training Committee	Finished
10.	Jan 2015	Raise funds. OCPAH has received financial support from the World Bank with technical assistance from DDPI.	Ongoing	Board /Public Relations Committee	

#	Start Date	Actions	Completion Date	Responsibility	Resource
		OCPAH will continue its effort in raising additional funds for the Continuous Professional Development plan.			
Improving the Communications System and Raising Awareness of OCPAH					
11.	Oct. 2014	Strengthening relations with the University.	Ongoing	Training/Norms and Public Relations Committee	
12.	Sept. 2015	Organization of an Inter-American seminar.	December 2019	Training/Norms and Public Relations Committee	
13.	Ongoing	Strengthening relations with the authorities and the socio-professional sector. On 15 July 2015, the Minister of Economy and Finance (Wilson Laleau) in letter No DT/CP/232/07-17, invited the Board of OCPAH to designate two members to join the "Commission d'Elaboration des Normes Comptables de l'Administration Publique Nationale" and to participate in weekly meetings at the DGTCP until the approval of the final document establishing the "Normes Comptables de l'Administration Publique Nationale". The board of OCPAH designated its President "Edouard Clement" and Advisor Eric Gaillard to join the Commission with the objective to push for the adoption of the IPSAS norms. Unfortunately, there was no additional follow-up from the GDTCP. OCPAH has a socio-professional relationship with l'Association haïtienne des économistes (AHE) and with The Institut des Auditeurs Internes d'Haiti.	Continuous	Training/Norms and Public Relations Committee	
14.	Ongoing	Organization of regular radio broadcasts. Active participation of members in OCPAH's TV Broadcast "OCPAH MAGAZINE".	Continuous	Public Relations Committee	
15.	March 2013	OCPAH regularly updates its Website to inform members on training, norms, changes in accounting standards, etc.	Continuous	Board, Executive Management	

#	Start Date	Actions	Completion Date	Responsibility	Resource
16.	Oct. 2012	Strengthening of the partnership with regional, inter-regional and international organizations (FIDEF, AIC, IFAC, and others).	Continuous	Board, International Relations Committee	

Action Plan Subject: SMO 1–Quality Assurance
Action Plan Objective: Develop the Quality Assurance review system and ensure the adoption and implementation of ISQC 1 and ISA 220

Background:

There is no Quality Assurance (QA) review system in place in Haiti. OCPAH is planning to develop such a system for its members and is on the path to organize its QAS. This has been discussed during a workshop on the draft of the Reform Bill, in April 2015, with the members of the Council.

OCPAH adopted ISQC 1 in December 1997 through a resolution issued by its General Assembly.

#	Start Date	Actions	Completion Date	Responsibility	Resource
Designing a Strategy to Effectively Implement a Quality Assurance Review System					
17.	May 2015	OCPAH, with support from the World Bank and DDPI has developed and implemented training Modules which includes Norme Internationale de Controle Qualité (ISQC 1). The Board to deliberate on the principles to retain for the implementation of the QA review system: - Lobbying before the authorities for the implementation of international norms. - Adoption of quality factors including the International Standard on Quality Control (ISQC) 1, the International Standard on Auditing (ISA) 220, the Code of Ethics for Professional Accountants of the International Ethics Standards Board for Accountants (IESBA), and the International Education Standard (IES) 7, *Continuing Professional Development*. - Assisting firms with the implementation of these standards and developing training.	Continuous	Board and Quality Control Committee	
18.	Sept. 2015	Development and adoption by the Board of a Quality Assurance Road Map.	Ongoing	Board and Quality Control Committee	
19.	Oct. 2015	Develop a QA review system that meets the SMO1 requirements and that ensures the implementation of the quality control standards by OCPAH members.	Ongoing	Board and Quality Control Committee	

#	Start Date	Actions	Completion Date	Responsibility	Resource
20.	Oct. 2015	Implementation of supervision tools and procedures for the internal and external quality assurance system (quality approach).	Ongoing	Board and Quality Control Committee	
Adopting ISQC 1 and ISA 220					
21.	Nov. 2014	OCPAH, with support from the World Bank and DDPI has developed and implemented training Modules: (i) Code d'éthique (ii) Normes Internationale de Missions d'Assurance (ISA-Environement); (iii) Normes International d'Audit (ISAE); (iv) Norme Internationale de Controle Qualité (ISQC 1); (v) Normes IFRS; (vi) Formation de Cabinet. Training sessions were conducted (2016-2017) on ISA; including ISQC 1. PowerPoint Presentations and related links[4] were shared with participants.	Ongoing	Board and Quality Control Committee	Finished
22.	Jan 2015	Analyze requirements foreseen by ISQC 1 and ISA 220. Review the *Guide to Quality Control for Small- and Medium-Sized Practices* published by the IFAC Small and Medium Practices Committee (SMP). Develop an implementation guide on the international standards which should be adapted to the various sizes of firms.	Ongoing	Board and Quality Control Committee	
23.	March 2015	The Board to adopt ISCQ 1 and ISA 220 and to approve implementation guides. Article 32 of the Reform Bill states the following: "Le Conseil de l'Ordre a pour mission d'élaborer les normes professionnelles haïtiennes. Ces normes professionnelles résultent de l'adoption des normes publiées par l'IAASB". It is thus implicit that all internnational norms are to be adopted by the General Assembly.	October 2016	Board	Finished

---

[4] http://www.nifccanada.ca/key-terms-french-only/item34665.pdf;

http://www.ifac.org/system/files/downloads/a007-2010-iaasb-handbook-isqc-1.pdf;

http://www.ifac.org/system/files/downloads/French-QC-Guide-Second-Edition.pdf.

#	Start Date	Actions	Completion Date	Responsibility	Resource
Disseminating and Implementing of ISQC 1 and ISA 220					
24.	Nov. 2014	Develop "Train the Trainers" seminars as well as training materials.	Completed	Board and Quality Control Committee	Finished
25.	Dec. 2014	The Board to approve training materials and selection of trainers.	Completed	Board	Finished
26.	Dec. 2014	Launch training campaign targeting members of the Association. - June 2015: Training of 65 trainers: on the foundations of international standards, ISQC1 and ISA 220 (part of DDPI and World Bank project). Another training has to be reprogrammed.	Ongoing	Board and Quality Control Committee	
Reviewing Effective Implementation of Quality Control and Other Relevant Standards					
27.	June 2015	Monitor the effective implementation of: - IESBA Code of Ethics; ISQC 1 and ISA 220; and - IES 7.	Annual Review	Board and Quality Control Committee	
Review of OCPAH's Compliance Information					
28.	Ongoing	Review and update sections relevant to SMO 1 as necessary.	Ongoing	Board and Quality Control Committee	

Action Plan Subject: SMO 2–International Education Standards for Professional Accountants and Other Pronouncements issued by the IAESB

Action Plan Objective: Support the implementation of all IES Requirements #1-8

Background:

The Ministry of Education has responsibility for setting the general accountancy education requirements in Haiti. OCPAH candidates for membership are required to complete a professional accountancy education program with universities, five years of practical experience requirement, and pass final examinations with the OCPAH. In addition, OCPAH members are required by the Ordre to complete 20 hours of Continuing Professional Development (CPD) per year.

In Haiti, each university has its own program which meets the requirements of the Ministry of Education, but there is no assessment of accounting and auditing programs by the Ministry or OCPAH.

- 2016 update:

OCPAH provided its members with a training on the taxation system and laws in Haiti in July 2016.

In September, the institution organized a conference on the role of the professional accountant in Haiti's economic progress and hosted six speakers on the topic of the importance of financial information and services as part of Haiti's economic growth.

#	Start Date	Actions	Completion Date	Responsibility	Resource
Promoting International Education Standards in Haiti					
29.	Dec. 2014	Raise public authorities' awareness of IES requirements (1 to 8); first with OCPAH members for compliance with Professional skills, values, ethics and attitudes; and continued Professional Development; second with the Ministry of Education and accredited Universities to incorporate the essential elements of the content and process of education and development on which IESs are based into the national education and development requirements for the accountancy profession; and third with key stakeholders for compliance with the sustained assessment of professional Capabilities and Competence. This is a long-term process as consensus among national stakeholders for public policy changes are often overshadowed by pressure groups and political interest.	Ongoing	Board and Training Committee	

#	Start Date	Actions	Completion Date	Responsibility	Resource
30.	Jan. 2015	Communicate the IES requirements to the universities that include Accounting in their teaching curricula; and notify them of all pronouncements issued by the IAESB.	Ongoing	Board and Training Committee	
31.	Jan. 2015	Assist universities that include Accounting in their teaching curricula in disseminating electronic copies of the IES and other related IFAC requirements to their students and keeping them informed on all pronouncements issued by the IAESB.	Ongoing	Board and Training Committee	
32.	Jan. 2015	Disseminate to universities that include accounting in their teaching curricula the Content of Professional Accounting Education Programs for gradual compliance with the requirements of the IES 2. Require the integration of the content of professional accounting education programs in the universities' curricula to ensure that their university degree program is recognized by OCPAH.	Ongoing	Board and Training Committee	
33.	Jan. 2015	Ensure that public authorities and universities understand that it is mandatory to include in professional accounting education subject areas related to accounting, finance and related knowledge; organizational and business knowledge; and information technology knowledge and competences; as defined in IES 2.	Ongoing	Board and Training Committee	
Enhancing Continuing Professional Development					
34.	Jan. 2015	Disseminate the content of IES 7, *Continuing Professional Development.*	Continuous	Board and Training Committee	Finished
35.	Feb. 2015	The Board monitors and implement IES 7 to ensure that all members are in compliance. Article 26 of the reform Bill stipulates that OCPAH members are obliged to continue their professional development (CPD) and are accountable to inform OCPAH on how they fulfill this requirement. A direct reference to IES or IFAC will be included in the bill. To facilitate the process, OCPAH, throughout 2016, organized CPD activities which were facilitated by World Bank and DDPI projects.	Ongoing	Board and Training Committee	

#	Start Date	Actions	Completion Date	Responsibility	Resource
36.	Feb. 2015	In 2016, OCPAH kept a log of all members who attended CPD activities organized by OCPAH; including number of hours logged and subject completed.	Continuous	Board and Training Committee	Finished
37.	March 2015	The Board to approve the document for annual declarations.	Ongoing	Board	Finished
38.	June 2015	Disseminate the declaration document to professionals on the field. Ensure that all OCPAH members are in full compliance with IES 7 and submit their declaration between October and December of every year.	Ongoing	Board and Training Committee	
39.	Oct. 2015	Collect information and analyze it to identify members who are not in compliance.	Ongoing	Training Committee	
Reviewing Final Examinations					
40.	Dec. 2014	Periodic review of training system and implementation of a corrective action plan.	Ongoing	Board and Training Committee	
41.	July 2015	For applicants, OCPAH organizes Coaching Sessions in six areas: (i) Fiscalité (ii) Prix de Revient; (iii) Vérification; (iv) Analyse Financière; (v) Comptabilité financière; and (vi) Ethique. Subsequently it organizes a final written assessment to ensure candidates admitted to membership are appropriately qualified. In addition, OCPAH will ensure that its Assessors prepares participants in theoretical knowledge as well as practical application of knowledge as recommended in IES 6.	Ongoing	Board and Training Committee	
42.	Dec. 2014	Revise the OCPAH final examinations. Ensure that, in addition to preparing participants in theoretical knowledge as well as practical application of knowledge as recommended in IES 6; that the exams are framed accordingly.	Ongoing	Board and Training Committee	
43.	June 2015	Ensure that final exams content are in compliance with IES requirements.	Ongoing	Board and Training Committee	

#	Start Date	Actions	Completion Date	Responsibility	Resource
Maintaining Ongoing Processes					
44.	Dec. 2015	Ensure that CPD system functions as intended.	Ongoing	Board and Training Committee	
45.	Ongoing	Establish a monitoring committee for regularly updating the training system.	Completed	Board and Training Committee	
Review of OCPAH's Compliance Information					
45.1	Ongoing	Review and update sections relevant to SMO 2 as necessary.	Ongoing	Board and Training Committee	

Action Plan Subject: SMO 3–International Standards and other Pronouncements Issued by the IAASB
Action Plan Objective: Establish mechanisms for the ongoing adoption and implementation of IAASB Pronouncements

---

Background:

OCPAH has proactively taken responsibility for the adoption and implementation of auditing standards in the country. As part of the draft law on the profession, the role of OCPAH in the standard-setting process is being discussed.

The professional accountancy organization had established ongoing convergence with the Pronouncements of the International Auditing and Assurance Standard Board (IAASB) as an objective but has not adopted new and revised standards in an ongoing manner. OCPAH is planning to make further progress in this area and to develop activities to assist its members with the implementation of the auditing standards.

#	Start Date	Actions	Completion Date	Responsibility	Resource
Establishing Mechanisms for the Ongoing Adoption of International Standards					
46.	March 2015	Disseminate to members auditing standards as defined by the IAASB for adoption. As articles 29, 38 to 56, 91, and 94 to 96 of the Reform Bill are dedicated to audits. OCPAH will ensure to include a direct reference to the IAA Standards. Article 32 of the Reform Bill clearly indicates that norms are adopted as published by the IAASB.	Ongoing	Board / Standards Committee	
47.	Aug. 2015	Raise public authorities and universities' awareness of IAASB Pronouncements.	Ongoing	Board / Standards Committee	
Assisting OCPAH Members with the Implementation of the IAASB Pronouncements					
48.	July 2015	Develop training tools and materials.	August 2016	Board / Standards Committee	Finished
49.	Sep. 2015	Train the Trainers on ISAs and other IAASB Pronouncements.	July 2016	Board / Standards Committee	Finished
50.	January 2015	Train OCPAH members on ISAs and other IAASB Pronouncements. - In July 2016 and in February 2017, a week-long training on ISA was organized through the DDPI and the World Bank project.	Dec. 2016	Standards Committee / Trainers	

#	Start Date	Actions	Completion Date	Responsibility	Resource
		Review of Implementation			
51.	Feb. 2015	Develop monitoring tools to further ensure ISAs and other IAASB Pronouncements are properly implemented.		Standards Committee	Finished
52.	March 2015	Analyze results and implement corrective measures as needed.		Standards Committee	Finished
53.	April 2015	Implementation of sanctions systems.		Board / Standards Committee	Finished
		Maintaining Ongoing Processes			
54.	Ongoing	Monitor the evolution of the new and revised standards and pronouncements issued by the IAASB.	Ongoing	Board / Standards Committee	
		Review of OCPAH's Compliance Information			
55.	Ongoing	Review and update sections relevant to SMO 3 as necessary.	Ongoing	Board / Standards Committee	

Action Plan Subject: SMO 4–IESBA Code of Ethics for Professional Accountants
Action Plan Objective: Adopt the IESBA Code of Ethics and Assist OCPAH Members with its Implementation

Background:
OCPAH has responsibility for adopting ethical requirements with respect to its members. The professional accountancy organization has adopted a Code of Ethics which is not set in accordance with the Code of Ethics for Professional Accountants issued by the IESBA. In addition, OCPAH are required to comply with additional legal ethical requirements in the course of their activities.
OCPAH is now planning to adopt the current IESBA Code of Ethics as ethical requirements.

#	Start Date	Actions	Completion Date	Responsibility	Resources
Promoting the Adoption of the New Legal Framework for the Accountancy Profession in Haiti					
56.	July 2012	The Presidential Decree of January 1984; which created OCPAH, sets the legal framework across seven (7) chapters: (i) Generalities, (ii) Structure, (iii) Rights, duties and obligations of the CPA; (iv) Administration; (v) Discipline; (vi) Resources, and (vii) General Assembly. Between 1984 and 1988, OCPAH organized 22 working sessions to develop and reached consensus on four manuals of procedures (bylaws) which are compiled in the "Livre d'Or[5]", voted during the General Assembly of June 1988. The "Gold Book" contains four (4) Sections: (i) Organizational Chart; (ii) Policies and Procedures; (iii) Professional Ethics; and (iv) Legal Framework. Each Section is divided into Chapters, and each chapter contains articles. In 2012, OCPAH, with the support of the World Bank and DDPI of France, and collaboration with the Haiti Ministry of Economy and Finance developed the Accountancy Reform Bill "Avant-Projet de Loi Comptable[6]"; and disseminated it to its members and other stakeholders for comments and feedbacks; while advocating for support.	December 2016	Board and Ethics Committee	OCPAH, World Bank, DDPI

---

[5] Gold Book.

[6] The Reform Bill, once completed and voted by the General Assembly, will replace the "Gold Book".

#	Start Date	Actions	Completion Date	Responsibility	Resources
		Between 2012 and 2016, OCPAH collaborated with the World Bank and the DDPI of France to review, update, and package the Reform Bill. On the political front, the Parliament was dysfunctional as general elections to renew the senate and the lower chamber could not be organized since 2013 due to civil unrest. In November 2016, presidential and parliamentary elections were successfully held and in February 2017, the President and newly elected members of Parliament were sworn in. This situation has created an enabling environment for OCPAH to engage the Parliament and other key stakeholders in a constructive dialogue and to submit the bill, once finalized, for review, As the reform bill is in its final stage of development to be presented to the General Assembly; OCPAH is continuing to promote its adoption and setting the ground for national authorities (Ministry of Finance, Parliament, etc.) to adopt it and to support its implementation.			
Revising and Updating of OCPAH By-laws, Regulations and Code of Deontology, Adoption of the IESBA Code of Ethics					
57.	Dec. 2014	Analyze the gaps between OCPAH and IESBA Codes of Ethics. Section C "Ethique Professionnelle" of the "Gold Book" contains four chapters: (i) General provisions; (ii) Duties of the CPA towards the profession; (iii) Relation of CPA with its clients; (iv) Duties of the CPA toward the Public; and (v) relationship of the CPA with fellow members". Article 31 of the Reform Bill addresses the obligation of the CPA to respect the codes of ethics and deontology. This article will be updated to include a direct reference to the IESBA Codes of Ethics.	December 2017	Ethics Committee	
58.	Feb. 2015	Develop new Code of Ethics.	December 2017	Board and Ethics Committee	

#	Start Date	Actions	Completion Date	Responsibility	Resources
59.	April 2015	The Board to ratify the revised Code of Ethics as well as By-Laws and regulations as needed. Once the Reform Bill is completed, it will be approved by the Board.	December 2017	Board	
60.	May 2015	Present the revised Code to the General Assembly for approval. Once the Reform Bill is approved by the Board, it will be presented to the General Assembly7 for adoption.	August 2018	Board	
Advocacy for the revised By-laws, for the Code of Ethics and Regulations and Assisting OCPAH Members with the Implementation of the Code of Ethics					
61.	June 2015	Develop tools to assist OCPAH members with the implementation of the Code of Ethics. OCPAH, with the support of the World Bank and DDPI, has developed (2015) and implemented (2016-2017) training Modules as follow: (i) Code d'éthique (ii) Normes Internationale de Missions d'Assurance (ISA-Environement); (iii) Normes International d'Audit (ISAE); (iv) Norme Internationale de Controle Qualité (ISQC 1); (v) Normes IFRS; (vi) Formation de Cabinet. These trainings, offered to all OCPAH members, are successful as they raise awareness on IFAC standards and create an enabling environment for the implementation of the IESBA Code of Ethics. The next step is for OCPAH to identify "Champions" who can participate in a "training of trainers" program for long term sustainability.	December 2018	Board and Ethics Committee	Finished
62.	June 2015	Dispatch revised documents to OCPAH members.	June 2018	Board / Executive Management	Finished
63.	August 2015	Encourage public authorities to support the revised documents. In November 2016, presidential and parliamentary elections were successfully held and in February 2017, the	Ongoing	Board / Ethics Committee	

---

7 The General Assembly takes place every year in August

#	Start Date	Actions	Completion Date	Responsibility	Resources
		President and newly elected members of Parliament were sworn in. This situation has created an enabling environment for OCPAH to engage the Parliament and other key stakeholders in a constructive dialogue to support the bill.			
64.	Sept. 2015	Organize Train the Trainers seminars on the revised Code of Ethics. Two (2) Train the Trainers workshops on the IESBA Code of Ethics were organized in September 2016 as part of the World Bank project. The workshops were for 3 days.	Completed September 2016	Board / Ethics Committee	
65.	August 2015	Divulgation of the revised Code of Ethics in professional spheres.	April 2017	Board / Ethics Committee	Reprogrammed
Maintaining Ongoing Processes					
66.	Apr. 2015	Develop monitoring and control tools to ensure the Code of Ethics is properly implemented. OCPAH will request the assistance of DDPI to develop a Monitoring Plan to ensure that the code is properly implemented.	August 2018	Board/Ethics Committee	Reprogrammed
67.	July 2015	Implement monitoring and control tools.	December 2018	Board/ Ethics Committee	Reprogrammed
68.	Ongoing	Implement a monitoring system to review new and revised IESBA pronouncements and update the Code of Ethics as needed.	Ongoing	Board/Ethics Committee	
Review of OCPAH's Compliance Information					
68.1	Ongoing	Review and update sections relevant to SMO 4 as necessary.	Ongoing	Board / Ethics Committee	

Action Plan Subject: SMO 5–International Public Sector Accounting Standards and Other Pronouncements Issued by the IPSASB
Action Plan Objective: Improve accounting practices in the public sector through the increase of accounting knowledge of IPSAS

Background:

Currently, there are no defined norms, standards[8], and procedures developed or implemented for the Public Sector in Haiti. On 15 July 2015, the Minister of Economy and Finance (Wilson Laleau) in letter No DT/CP/232/07-17, invited the Board of OCPAH to designate two members to join the "Commission d'Elaboration des Normes Comptables de l'Administration Publique Nationale" and to participate in weekly meetings at the DGTCP until the approval of the final document establishing the "Normes Comptables de l'Administration Publique Nationale". The board of OCPAH designated its President "Edouard Clement" and Advisor Eric Gaillard to join the Commission with the objective to push for the adoption of the IPSAS norms.

No additional invitation was received by OCPAH and there is no indication that this Commission was ever created.

International Public Sector Accounting Standards (IPSAS) have not been adopted in the country. OCPAH is planning to promote the adoption of the IPSAS in Haiti.

#	Start Date	Actions	Completion Date	Responsibility	Resource
Raising the Public's Awareness of IPSAS and Distributing the Standards to Professional Accountants in General and Public Sector Accountants in Particular					
69.	Aug. 2014	Compile IPSAS on various medias.	Sept. 2014	Board and Standards Committee	
70.	Jan. 2015	Raise awareness of IPSAS norms among Professional Accountants, including Public Sector Accountants.	Ongoing	Board and Standards Committee	
71.	Jan. 2015	Encourage the "Ecole Nationale en Administration et Finance (ENAF[9])" and other accredited universities to include IPSAS norms in their teaching curricula. Raise awareness of IPSAS norms with State entities such as CSCCA (National Audit Office), Ministry of the Interior, UCREF, ULCC, and Ministry of Economy and Finance.	Ongoing	Board and Standards Committee	
72.	Jan. 2015	Advert IPSASs via the OCPAH Magazine.	Ongoing	Public Relations Committee	

---

[8] There is a standardization problem in public administrations. There is not even a standardized Financial Reporting System. Each institution uses its own reporting format which cannot be compared with other institutions because they are structured differently.

[9] The MEF mostly recruits Graduates (Lauréats et Vice-Lauréats) from ENAF to develop a carrier and integrate the offices of "le Trésor, le Budget; la Douane, et l'Inspection Générale des Finances".

#	Start Date	Actions	Completion Date	Responsibility	Resource
73.	Dec. 2014	Insert links to IPSAS in the OCPAH Website.	Completed	Executive Management	
74.	Feb. 2015	Encourage ENAF and other universities that include Accounting in their teaching curricula and in subject areas related to accounting, finance and related knowledge; to offer Credits for national and international accounting standards, including IPSAS norms.	Ongoing	Board and Standards Committee	
Organizing Training Seminars on IPSAS for Professional Accountants in General and Public Sector Accountants in Particular					
75.	Nov. 2014	Collaborate with ENAF, accredited universities, and the DGTCP of the Ministry of Finance to organize conferences and or seminars on Public Administration Norms. Choose themes for IPSAS training seminar.	December 2018	Training Committee	Finished
76.	Jan. 2015	Encourage ENAF and other accredited universities to provide training to their teaching staff on international norms and develop a pool of experts for knowledge transfer to candidates who are planning to join public institutions.		Training Committee	Finished
Encouraging the Ministry of Finance through the "Commission d'Elaboration des Normes Comptables de l'Administration Publique Nationale" to establish IPSAS as the Public Sector Accounting Standards in the Country					
77.	Jan 2015	Follow-up with the DGTCP of the Ministry of Finance on the status of the "Commission d'Elaboration des Normes Comptables de l'Administration Publique Nationale".	Ongoing	Standards Committee	
Maintaining Ongoing Processes					
78.	May 2015	Monitor the status of the MEF Commission and advocate for the adoption of the IPSAS norms. Development of follow-up and monitoring tools to ensure the proper implementation of IPSAS (when adopted).	Ongoing	Standards and Training Committee	
79.	August 2015	Implementation of a monitoring system to ease the identification of new and revised IPSAS issued by the International Public Sector Accounting Standards Board (IPSASB) and the development of related recommendations to the GOH.	Ongoing	Standards and Training Committee	
Review of OCPAH's Compliance Information					
80.	Ongoing	Review and update sections relevant to SMO 5 as necessary.	Ongoing	Board and Standards Committee	

Action Plan Subject: SMO 6–Investigation and Discipline
Action Plan Objective: Strengthen the Disciplinary and Investigation Mechanisms

Background:

OCPAH has responsibility for establishing mechanisms for investigating and disciplining (I&D) its members for misconduct and breach of the rules. The I&D mechanisms established by OCPAH in articles 51 to 59 (Chapter 3) of the Livre d'Or, are complaints and information based.

While the I&D procedures are operational—for example, the OCPAH publicly censured one member in 2015—these mechanisms do not include all SMO 6 requirements and do not always function as intended due to financial and institutional lack of capacity.

#	Start Date	Actions	Completion Date	Responsibility	Resources
Strengthening of the Disciplinary and Investigation System					
81.	Feb. 2015	Title III, Chapter II, Section 4, articles 79 to 87 of the reform bill strengthen I&D mechanisms, and is in line with the SMO 6 requirements. According to Article 79 of the reform bill, a 3-member Disciplinary Committee is empowered and mandated to conduct investigations and take disciplinary action.	December 2016	Board / Disciplinary Committee	
82.	May 2015	Ensure that OCPAH members are fully aware of SMO 6 requirements and commit to vote in favor of the Reform Bill.	December 2018	Board / Disciplinary Committee	
Maintaining Ongoing Processes					
83.	Ongoing	Monitor new and revised SMO 6 requirements issued by IFAC and disseminate updates to members.	Ongoing	Board / Disciplinary Committee	
Review of OCPAH's Compliance Information					
83.1	Ongoing	Review and update sections relevant to SMO 6 as necessary.	Ongoing	Board / Disciplinary Committee	

Main Requirements of SMO 6

Requirements	Yes	No	Partially	Comments
Scope of the System 1. A system of investigation, discipline and appeals exists for the accountancy profession. The system is operational.			X	The Organizational Structure defined in the Livre d'Or, more specifically article 2 describes the attribution of the Disciplinary Committee; which is supported by sub-committees of Surveillance (Deontologie, Règlements Internes); Contrôle Professionel; etc.). The committees do not always function as intended due to financial and institutional lack of capacity. Articles 51 to 59 (Chapter 3) are dedicated to Discipline; with articles 57 to 59 prescribing disciplinary actions and appeal. There are no articles related to Investigation. Title III, Chapter II, Section 4, articles 79 to 87 of the Reform Bill strengthen I&D mechanisms, and is in line with the SMO 6 requirements.
2. Information about the types of misconduct which may bring about investigative actions is publicly available.	X			Article 57 stipulates that any transgression to professional ethic or internal regulations; and breach or dereliction of duty, integrity and honor; are types of misconduct that are subject to disciplinary actions. Title III, Chapter II, Section 4, articles 79 to 87 of the Reform Bill strengthen I&D mechanisms, and is in line with the SMO 6 requirements.
Initiation of Proceedings 3. Both a "complaints-based" and an "information-based" approach are adopted.	X			Article 53 of the Livre d'Or.
4. Link with the results of QA reviews has been established.		X		QA system not established.
Investigative Process 5. A committee or similar body exists for performing investigations.			X	The Organizational Structure defined in the Livre d'Or, more specifically article 2 describes the attribution of the Disciplinary Committee; which is supported by sub-committees of Surveillance (Deontologie, Règlements Internes); Contrôle Professionel; etc.).

	Requirements	Yes	No	Partially	Comments
6.	Members of a committee are independent of the subject of the investigation and other related parties.			X	The Organizational Structure defined in the Livre d'Or, more specifically article 2 describes the attribution of the Disciplinary Committee; which is supported by sub-committees of Surveillance (Deontologie, Règlements Internes); Contrôle Professionel; etc.). There are no articles related to Conflict of Interest. In the reform Bill, OCPAH will include a Conflict of Interest Declaration to ensure that members of committees are independent of the subject.
Disciplinary Process 7.	A separate disciplinary committee/entity exists to make disciplinary decisions on referrals from the investigation committee.		X		In the reform Bill, OCPAH will address this issue.
8.	Members of the committee/entity include professional accountants as well as non-accountants.		X		In the reform Bill, OCPAH will address this issue.
9.	The tribunal exhibits independence of the subject of the investigation and other related parties.	X			In the history of OCPAH, there are no reported instance of "non-independence" of the subject of investigation. Nevertheless, there are no articles in the Livre d'Or related to Conflict of Interest.
Sanctions 10.	The disciplinary system allows imposing an extensive range of penalties. It is particularly important to include (a) loss of professional designation; (b) restriction and removal of practicing rights; and (c) exclusion from membership.	X			Article 57 of the Livre d'or. Article 83 of the Reform Bill.

Requirements	Yes	No	Partially	Comments
Rights of Representation and Appeal 11. A third appeals body exists which is separate from both the disciplinary committee and investigative committee.	X			Article 59 of the Livre d'Or. Article 84, 85, and 86 of the Reform Bill.
Administrative Processes 12. Timeframe targets for disposal of all cases are set.			X	No timeframe is defined in the Livre d'Or. Article 79 of the Reform bill: 6 months.
13. Tracking mechanisms to monitor progress in investigation and discipline and related procedures are established.			X	None in the Livre d'Or. Article 79 of the Reform Bill: The mechanism are the deliberation register and the signed "Minutes "of hearings.
14. Records of investigations and disciplinary processes are established.			X	None in the Livre d'Or. Article 81 to 83 of the Reform Bill.
Public Interest Considerations 15. Activities are supported to ensure that the public is aware that an investigative and disciplinary system exists in the jurisdiction.	X			Every year, OCPAH sends reminders emails to members in regards to behavior, ethics, and related sanctions. Infractions are published in the National Newspaper "Le Nouvelliste" and OCPAH Website.
16. A process for the independent review of complaints on which there was no follow-up is established.	X			The number of complaints are not significant. The disciplinary committee files the complaints and track their due process.
17. The results of the investigative and disciplinary proceedings are made available to the public.	X			OCPAH publicly censured one member in 2015.
Liaison with Outside Bodies 18. There is an appropriate process for liaison with outside bodies on possible involvement in serious crimes and offences.			X	In the reform bill, there are references to the Penal Code and legal sections, including jail time. However, the implementation process is not described.

Requirements	Yes	No	Partially	Comments
Regular Review of Implementation and Effectiveness 19. Regular review of implementation and effectiveness of the system are performed and corrective actions are implemented.		X		OCPAH will include a "Commission de Suivi Stratégique" in the reform bill.

Action Plan Subject: SMO 7–International Financial Reporting Standards and Other Pronouncements issued by the IASB
Action Plan Objective: Contribute to the Dissemination and Implementation of IFRS in Haiti

---

Background:

Decree 16 of 1981 requires all non-financial, commercial companies to keep books of accounts in accordance with the standard accounting system—the Plan Comptable National (PCN). The PCN is not line with the IFRS and is outdated. Decree 16 of 1981 also established a National Accounting Board (CONACO) as a standard-setting body, under the Ministry of Economy and Finance. However, CONACO has not become operational since its establishment.

In 2005, the Tax Decree 29 mandated companies and sole proprietorships with annual sales or total assets of US $35,000 or more to prepare financial statements in accordance with the accounting principles included in the PCN and file them with the tax administration (the DGI). Small enterprises, defined as having annual sales or assets below US $35,000, are only required to keep record of their cash inflows and outflows.

OCPAH is registered with the IFRS Foundation and receives the eIFRS Professional Online Subscription.

The new draft accounting law refers to the International Financial Reporting Standards (IFRS) as the accounting standards to be used in the country. OCPAH is planning to further assist with the disseminations and implementation of the international standards.

#	Start Date	Actions	Completion Date	Responsibility	Resources
Raising Awareness of the IFRS and Communicating on the International Standards (IAS, IFRS)					
84.	Feb. 2015	Compilation of IFRS norms on various medias.	Completed	Board / Standards Committee	Finished
85.	Apr. 2015	Distribution of compilations of IFRS to Professional Accountants and raising OCPAH members' awareness of website providing information on such standards.	Completed	Board / Standards Committee	Finished
86.	Apr. 2015	Distribution of compilations of IFRS to universities where accounting is taught and raising their awareness of website providing information on such standards.	Ongoing	Board / Standards Committee	
87.	Apr. 2015	Publicize IFRS through issues of the OCPAH Magazine and seminars organized by OCPAH.	Ongoing	Public Relations Committee	
88.	Apr. 2015	Creation of a link on the OCPAH Website that refers the reader to IFRS.	Completed	OCPAH Executive Management	Finished

#	Start Date	Actions	Completion Date	Responsibility	Resources
89.	Apr. 2015	Encouraging Higher Education Authorities to further focus accounting education program on IFRS.		Board / Standards Committee	Finished
Organizing Training on IFRS					
90.	Jan. 2015	Choose themes for training seminars on IFRS. OCPAH, with support from the World Bank and DDPI has developed and implemented training Modules: (i) Code d'éthique (ii) Normes Internationale de Missions d'Assurance (ISA-Environement); (iii) Normes International d'Audit (ISAE); (iv) Norme Internationale de Controle Qualité (ISQC 1); (v) Normes IFRS; (vi) Formation de Cabinet.	December 2015	Training Committee	Finished
91.	March 2015	Design and implement a training plan on IFRS.	December 2015	Training Committee	Finished
92.	Nov. 2014	Identify trainers capable of delivering seminars on the themes that are retained.	December 2015	Training Committee	Finished
93.	Dec. 2014	Publicize the themes of seminars and training plan.	December 2015	Public Relations Committee	Finished
94.	Feb. 2015	Deliver training seminars on IFRS. From October to January 2017: 2 groups were trained for a total of 3 weeks on the full IFRS as part of the DDPI and World Bank project.	Completed January 2017	Training Committee	Finished
Encouraging Universities to Update their Training Program to Include Courses on IFRS					
95.	Jan.2015	Encourage accredited Universities that include Accounting in their teaching curricula to incorporate the essential elements of IFRS in their program requirements for the accountancy profession	Ongoing	Standards Committee	
96.	Oct. 2014	Encourage accredited Universities to register with the IFRS Foundation for the eIFRS Professional Online Subscription.	Ongoing	Standards Committee	

#	Start Date	Actions	Completion Date	Responsibility	Resources
Maintaining Ongoing Processes					
97.	Jan. 2015	Develop monitoring and control tools to track Universities that include IFRS in their program requirements for the accountancy profession	December 2016	Standards and Training Committee	
98.	March 2015	Ensure that OCPAH includes a budget line to systematically renew the eIFRS Professional Online Subscription	Ongoing	Standards and Training Committee	
Review of OCPAH's Compliance Information					
99.	Ongoing	Review and update sections relevant to SMO 7 as necessary.	Ongoing	Board / Standards Committee	

ORDRE
DES COMPTABLES
PROFESSIONNELS AGRÉÉS
D'HAÏTI

Affilié à :

IFAC
INTERNATIONAL FEDERATION
OF ACCOUTANTS

AIC
ASSOCIATION INTERAMÉRICAINE
DE COMPTABILITÉ

FIDEF
FÉDÉRATION INTERNATIONALE DES
EXPERTS-COMPTABLES FRANCOPHONES

Date	: August 14, 2017
Name	: Edouard CLÉMENT
Title	: Président du Conseil d'administration
Company	: Ordre des Comptables Professionnels Agrées d'Haiti (OCPAH)
Address	: 17, Rue Baussan, Turgeau
Email	: conseil@ocpah.ht

Dear Ms. Prinsloo,

Subject: Letter to Confirm Institutional Support for the SMO Action Plan

This letter is to confirm that the leadership of the OCPAH has reviewed the information contained in the SMO Action Plan prepared by the OCPAH Board as part of the IFAC Member Compliance Program and will provide institutional support for its implementation.

On behalf of the leadership of the OCPAH, I endorse publication of the SMO Action Plan on the IFAC website in the interests of transparency and to demonstrate our commitment to enhancing the quality and credibility of the accountancy profession worldwide.

Sincerely,

Président du Conseil d'administration

_____, _____

(Signature of President or Chairman of the Board or equivalent)   (Title)

Ordre des Comptables Professionnels Agrées d'Haïti (OCPAH)

_____

(Name of Organization)

August 14, 2017

_____

(Date)