



SAI Burkina Faso boards the BUSS to positive change

When the Cour des Comptes of Burkina Faso attended the **BUSS** (Brokering Upscaled SAI Support) workshop in the CREFIAF region in October 2022, the SAI had already been working diligently towards the revision of organic law n°014-2000/AN of May, 2000.

The law relates to the composition, attributions, organization and functioning of the SAI. It needs adapting to highlight good management and transparency in public finances within WAEMU (Western African Economic and Monetary Union) and across the world by taking international audit and control standards into account. Specifically, the SAI wishes to make the government and parliament understand how important it is for the Cour des Comptes to have both financial autonomy and a substantial budget allocation to enable it to carry out the duties entrusted to it.

Several attempts had already been made to engender this revision, with pleas made to both the government and the National Assembly on the issues of financial autonomy and budget allocation – but without success. While financial autonomy seems to be receiving favourable attention from the Government and the Assembly, the same cannot be said for the substantial budgetary allocation needed for the SAI.

In fact, the last law revised by the Assembly was rejected by the Constitutional Council, not least because of the magistrate status awarded to the Ministry of Finance staff during their mandate at the Court of Audit – a mandate which the SAI feels should, ideally, be abolished or amended in a way which can allow the staff from the Ministry of Finance to pursue their career in the SAI, when necessary.

Against this background in the lead up to the launch of BUSS, the Court of Accounts of Burkina Faso attended the CREFIAF workshop with the aim of better understanding the areas and mechanism of donor support at a SAI level, and of benefitting from other SAIs' experience in their relations with donors.

Moreover, says Mr. Poda, President of Burkina Faso Cour des Comptes,

“ We were also very keen to see to what extent certain donors could accompany us according to our 2022-2024 action plan, and to have B2B discussions with donors. ”

He continues,

“ We very much appreciated the advice and guidance provided by the workshop facilitators on SAIs' relationships with donors, and especially the intervention of the donors that allowed us to understand in which areas they intervene and how they do it. ”

As a result of the **BUSS** workshop in CREFIAF and with a full appreciation of the donors' goals for supporting SAIs, the SAI of Burkina Faso was able to enter into direct dialogue with the World Bank and the African Development Bank to discuss the dual issues of financial autonomy and budget allocation. Both organisations are important partners of the SAI, which carries out financial and performance audits for many of their projects and programmes, and the SAI hopes the Burkina Faso authorities will listen more attentively to their pleas in support of the Cour des Comptes.

“ We hope the Court of Audit will finally be able to obtain the revision of the organic law n°014-2000/AN of May, 2000, all of which will allow the Court to have financial autonomy so that its budget is no longer arbitrated by the Ministry of Economy ”, comments Mr. Poda.

These outcomes are yet to be seen, but with the BUSS brokerage of opportunities for direct conversations between SAIs and donor organisations yielding positive results just weeks after the CREFIAF workshop, it is hoped that a favourable revision is not too far ahead.

