EXPRESSION OF INTEREST

EXPRESSION OF INTEREST TO SERVE IN THE BOTSWANA ACCOUNTANCY OVERSIGHT AUTHORITY BOARD, EDUCATION & TRAINING COMMITTEE AND THE ENFORCEMENT COMMITTEE

INTRODUCTION

The Botswana Accountancy Oversight Authority (the Authority) was established by the Financial Reporting Act as the independent oversight body of the accounting and auditing profession; to regulate the reporting of financial matters of Public Interest Entities (PIEs) and the corporate sector; and for matters incidental thereto.

The activities of the Authority, in pursuit of its mandate, include, among others:

i. Certification of auditors and audit firms;
ii. Audit Practice Reviews of certified auditors and audit firms;
iii. Financial Reporting Monitoring Reviews of Public Interest Entities (PIEs);
iv. Corporate Governance Reviews of PIEs;
v. Setting standards for accounting, auditing and financial reporting;
vi. Enforcing compliance with the set standards, Laws and Regulations, applicable codes, and BAOA Rules;
vii. Investigating potential non-compliances with the set standards, Laws and Regulations, applicable codes, and BAOA Rules, by officers of PIEs, auditors and audit firms;
viii. Accreditation and monitoring of Professional Accountancy Organisations (PAOs); and
ix. Anti-Money Laundering Reviews of audit firms.

The powers of the Authority are exercised by the Board of BAOA as set out in the Financial Reporting Act. The Board has, pursuant to the Act, established committees of the Board and has delegated some of its functions to the committees. Two of the Board's committees are the Education & Training Committee and the Enforcement Committee.

Education & Training Committee (ETC)

The Committee is mandated to improve the integrity, competence, and transparency of accountants and auditors and to promote the development of the accountancy profession. The Committee's responsibilities, therefore, include to:

a) Assess and address the national training needs of the accountancy and auditing profession in Botswana, ensuring alignment with the broader skills requirements of the economy;

b) Develop a National Accounting Education and Training Master Plan that must be adhered to by stakeholders including professional accountancy organisations and tuition providers across the country guided by international standards and codes as the benchmark; and

c) Monitor compliance with the learning and development requirements of professional accountants as prescribed under International Federation of Accountants (IFAC), International Education Standards (IES), and International Education Practice Statements (IEPS) as expounded through the IFAC Statements of Membership Obligations (SMOs).

Enforcement Committee (EC)

As part of the outcomes of the aforesaid reviews (Audit Practice, Financial Reporting, Anti-Money Laundering), or following an investigation, a PIE, an officer of a PIE, an audit firm or a certified auditor may be referred to the Enforcement Committee for appropriate sanctioning. The Enforcement Committee is independent of the Board of the Authority, and it exercises quasi-judicial functions (i.e., it follows processes that resemble tribunal or court processes).

INVITATION TO SERVE IN THE BAOA BOARD, ETC AND EC

A. Board Member

The Authority invites experienced professional accountants with relevant skills, qualifications, and experience in external audit and financial reporting, and academic professional accountants, to apply for membership of the Board of the Authority.

Position Requirements:

Qualifications

1. Chartered Accountant (CA/CPA/ACCA);
2. Academic Professional Accountant.

Experience

At least 10 years' experience in management, a profession or academia.

B. ETC Member

The Authority invites experienced professional accountants with relevant skills, qualifications, and experience in external audit and financial reporting, and academic professional accountants, to apply for membership of the ETC.

Position Requirements:

Qualifications & Experience

1. Former Certified Auditor with at least 10 years' experience in external auditing, including training management in overseeing, mentoring, and developing trainee accountants enrolled in the ACCA and BICA professional qualification programmes.

2. Professional Accountant with experience in regulation of the accountants, but not currently active in regulation.

The above individuals are required to have expertise and practical knowledge of financial reporting and auditing standards, experience and interest in the field of education, training and the professional development of professional accountants and auditors.

C. EC Member

The Authority invites experienced professional accountants with relevant skills, qualifications, and experience in external audit and financial reporting to apply for membership of the EC.

Position Requirements:

Qualifications

1. Chartered Accountant (CA/CPA/ACCA).

Experience

At least 10 years' experience in external audit, and expertise and practical knowledge of internationally recognised financial reporting and auditing standards.

To apply

Please submit a CV and a covering letter, demonstrating your ability to operate as a Board or Committee member, clearly indicating the position applied for, to **imoatshe@baoa.org.bw.**

For a confidential enquiry regarding your interest, please feel free to contact **Ishmael Moatshe** (Director Legal & Board Secretary) at **imoatshe@baoa.org.bw / 3919735.**

Closing date for applications is **13th November 2026.** Only shortlisted candidates will be contacted.

BAOA
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