

# PAO Maturity Assessment Using Professional Organisation Maturity Index

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## Introduction

Benchmarking is essential for identifying strengths, closing gaps, and demonstrating credibility to stakeholders. The Professional Organisation Maturity Index (POMI) is the first global benchmarking tool built specifically for professional accountancy organisations (PAOs). This article explains what POMI measures, why it matters, and what the inaugural 2026 results reveal.

## About the POMI

The POMI is a global framework that benchmarks how well PAOs are structured, governed, and positioned to serve the public interest. As such it provides a practical reference point for PAO leadership and key stakeholders such as donor agencies and regulators.

The POMI provides an indication of maturity. It relies on publicly available information that is, information available on public networks. In addition, maturity is a subjective concept. We have developed the POMI based on our own professional expertise and augmented with artificial intelligence (AI) — specifically Claude — to reflect what we see as the key aspects of maturity.

## Maturity Pillars

The POMI assesses an organisation's maturity by focusing on five core dimensions or 'pillars': market penetration (Pillar 1); transparency (Pillar 2); quality assurance and enforcement (Pillar 3); governance (Pillar 4); and education standards (Pillar 5). In so doing the POMI focuses on the institutional strength that underpins a modern, trusted, and effective professional body.

**Pillar 1 (P1): Market penetration** - presence and relevance in the national / regional profession

**Pillar 2 (P2): Transparency** - availability of strategy, annual reports, governance information and public disclosures

**Pillar 3 (P3): Quality assurance** - existence and credibility of QA, enforcement and discipline systems

**Pillar 4 (P4): Governance** - governance structure, independence, public-interest orientation and accountability

**Pillar 5 (P5): IES compliance** - alignment with International Education Standards and CPD

*Figure 1: POMI Maturity Pillars*

Each organisation is assigned a maturity score on a 0–1 scale for each pillar. The scores for the five pillars are then aggregated to arrive at a POMI score (out of 5). Scores of 4.5 or more are considered “Leading Global” organisations, scores of 3.75–4.5 are “Mature”, scores of 3–3.75 are “Developing”, scores of 2–3 are “Emerging”, and scores of 0–2 “Early-stage”. The Index is updated annually with the first set of results (summarized below) covering 2026.

## Benefits of POMI

POMI provides a clear and comparable snapshot of PAO maturity worldwide, supporting leadership decision-making, policy discussions, and donor engagement. It also reinforces the importance of transparency as both a measured dimension and a key enabler of meaningful benchmarking. The Index is designed to evolve over time, contributing to stronger, more transparent, and more trusted professional organisations globally.

For PAOs seeking membership of regional or global accountancy organisations, such as PAFA and IFAC respectively, the POMI serves as a simple diagnostic check of relative strengths and weaknesses that can serve as the basis for advising on strategy development.

## POMI Scores – Regional and Global Averages

The table below shows the regional and global averages for each of the five pillars and in aggregate. The PAOs scored are all 195 IFAC member organisations.

| Region                    | PAOs | P1   | P2   | P3   | P4   | P5   | Total Score | Maturity Band  |
|---------------------------|------|------|------|------|------|------|-------------|----------------|
| North America             | 2    | 1    | 1    | 0.88 | 1    | 1    | 4.88        | Leading Global |
| Western Europe            | 34   | 0.96 | 0.96 | 0.79 | 0.96 | 0.99 | 4.66        | Leading Global |
| South Asia                | 8    | 0.72 | 0.72 | 0.56 | 0.72 | 0.88 | 3.59        | Developing     |
| East Asia & Pacific       | 24   | 0.68 | 0.62 | 0.59 | 0.67 | 0.84 | 3.41        | Developing     |
| Central & Eastern Europe  | 31   | 0.58 | 0.6  | 0.52 | 0.66 | 0.83 | 3.2         | Developing     |
| MENA                      | 22   | 0.6  | 0.56 | 0.43 | 0.59 | 0.83 | 3.01        | Developing     |
| Latin America & Caribbean | 33   | 0.55 | 0.48 | 0.42 | 0.54 | 0.77 | 2.76        | Emerging       |
| Sub-Saharan Africa        | 37   | 0.4  | 0.53 | 0.44 | 0.53 | 0.78 | 2.68        | Emerging       |
| Central Asia              | 4    | 0.19 | 0.25 | 0.25 | 0.31 | 0.44 | 1.44        | Early-stage    |
| Global Average            | 195  | 0.62 | 0.63 | 0.53 | 0.66 | 0.83 | 3.28        | Developing     |

Figure 2: POMI regional and global average scores by pillar (0–1 scale) and maturity band, 195 IFAC member PAOs, 2026

## Key Findings

The overall results indicate considerable differences in maturity across regions and across the five POMI pillars: market penetration, transparency, quality assurance and enforcement, governance, and education standards.

The global average POMI score is 3.28, placing the overall population in the “Developing” maturity band. Education standards (Pillar 5) is the strongest-performing dimension, with a global average of 0.83, while quality assurance and enforcement (Pillar 3) is the weakest, at 0.53. Transparency (0.63), governance (0.66), and market penetration (0.62) fall between these two dimensions. This suggests that, while education standards are relatively well established across PAOs, further strengthening of institutional systems—particularly quality assurance and enforcement—could make an important contribution to organisational maturity. These gaps point to concrete, practical opportunities for institutional strengthening — particularly in building more robust quality assurance and enforcement capability.

The regional results reveal a significant maturity gap. North America and Western Europe achieve “Leading Global” scores of 4.88 and 4.66 respectively. South Asia, East Asia & Pacific, Central & Eastern Europe,

and MENA fall within the “Developing” band, with scores ranging from 3.01 to 3.59. Latin America & Caribbean and Sub-Saharan Africa are classified as “Emerging”, while Central Asia, with an average score of 1.44, is classified as “Early-stage”.

The results also demonstrate that maturity is multidimensional. No single pillar determines overall performance, and regional strengths are not necessarily consistent across all dimensions. The POMI therefore provides PAO leaders and stakeholders with more than a league table: it identifies relative strengths and areas where institutional development may be prioritised.

Importantly, the findings should be viewed as a baseline rather than a definitive measure of organisational effectiveness. Because the assessment relies on publicly available information and maturity is inherently subjective, differences in transparency and public disclosure may influence scores. Annual updates should nevertheless allow PAOs and stakeholders to track progress and identify longer-term trends.

### **PAO POMI Scores**

We have scored all 195 IFAC member organisations, and we can score potential members too. If you are an official representative of a PAO, or a stakeholder such as a donor agency or regulator, we would be glad to share your organisation’s confidential POMI score and talk through what it means for your priorities. Get in touch via LinkedIn — reach [Yuri Dolidze](#) or [Paul Thompson](#) directly to start the conversation.