

AFROSAI-E

STRATEGIC PLAN 2025 - 2029



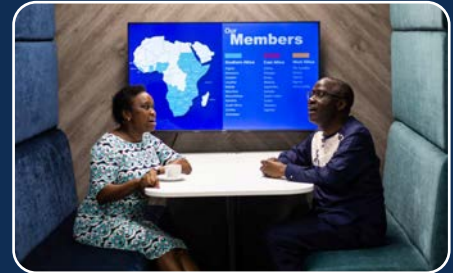




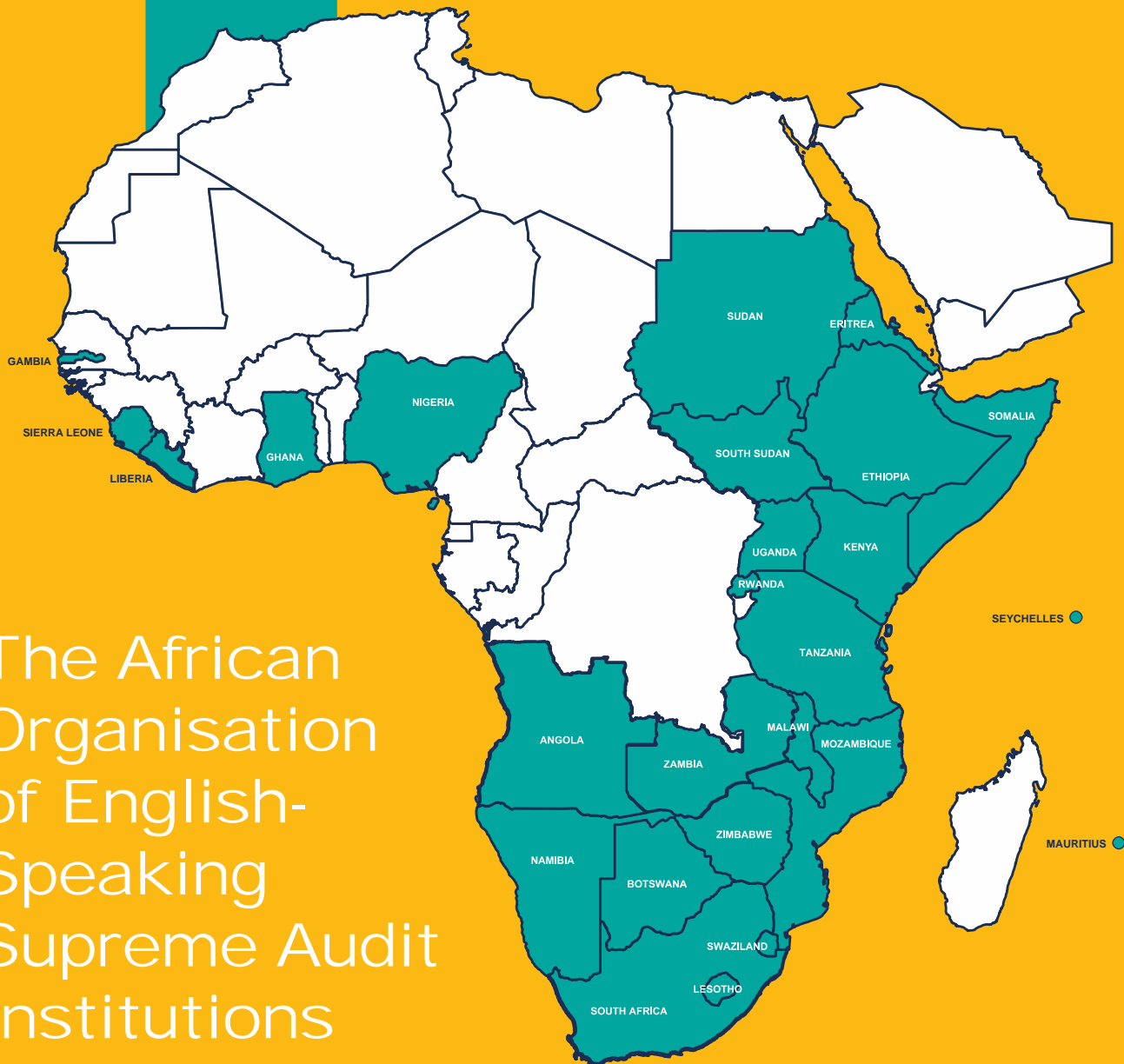
AFROSAI-E

STRATEGIC PLAN
2025 - 2029





The African Organisation of English-Speaking Supreme Audit Institutions



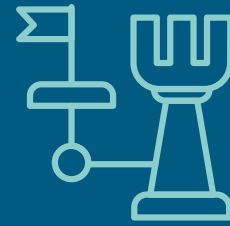
AFROSAI-E is the English language subgroup of AFROSAI, the African branch of the International Organisation of Supreme Audit Institutions. AFROSAI-E performs an enabling role in the region by sharing information with its members and supporting them towards the better performance of their mandates.

We are a member-based institution with 26 Auditors-General from English-speaking African countries making up our Governing Board. We were established in 2005 with the shared vision of making a difference in the performance of our member supreme audit institutions (SAIs). Through our Executive Secretariat, which the Auditor-General of South Africa hosts, members are empowered to optimise their audit performance to comply with the INTOSAI Standards for Supreme Audit Institutions (ISSAIs) and strengthen their institutional capacity to implement their mandate effectively.



VISION

To make a difference in the performance of SAs.



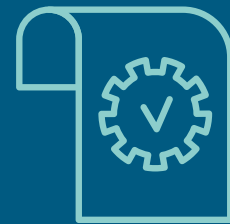
MISSION

We commit to supporting and cooperating with our member SAs to enhance their institutional capacity to successfully fulfil their audit mandates, thereby making a difference in the lives of citizens.



THEORY OF CHANGE

If SAs are capacitated to be well-functioning institutions that produce quality and relevant audits, then they can contribute to greater transparency and accountability in the public sector.



VALUE PROPOSITION

AFROSAI-E is uniquely positioned to provide credible insights into the progress of our members. We have an unparalleled depth and breadth of knowledge about the historical and current challenges our member SAs face individually and collectively. This enables us to effectively assess future opportunities and match SAI needs with capacity-building initiatives for outcome-driven implementation at the SAI level.

VALUES

Our values enable our vision to make a difference in the performance of SAIs. Team engagements shape a shared understanding of our values to establish a unique identity. The values as described below include the behaviours we aspire to:



PROFESSIONALISM refers to our image and how we engage. We aim to be ethical and transparent in all our interactions.

We strive to:

- Conduct ourselves ethically, responsibly and respectfully, aligned with our Code of Conduct.
- Deliver our targets with excellence (high standards) as per agreed timelines and agreed quality.
- Show integrity, diligence and accountability in driving and achieving our commitments.



INNOVATION focuses on creative ways of delivering against our commitments. We aim to drive continuous improvement, reflect, and capitalise on learning opportunities.

We strive to:

- Be agile in a changing environment and embrace and adapt to new ways of doing things.
- Adapt to digital changes.
- Research and develop new/unique ways to deliver services and products for impact.
- Find and implement new methods and technology to deliver products and services to lead regional innovation and transformation.



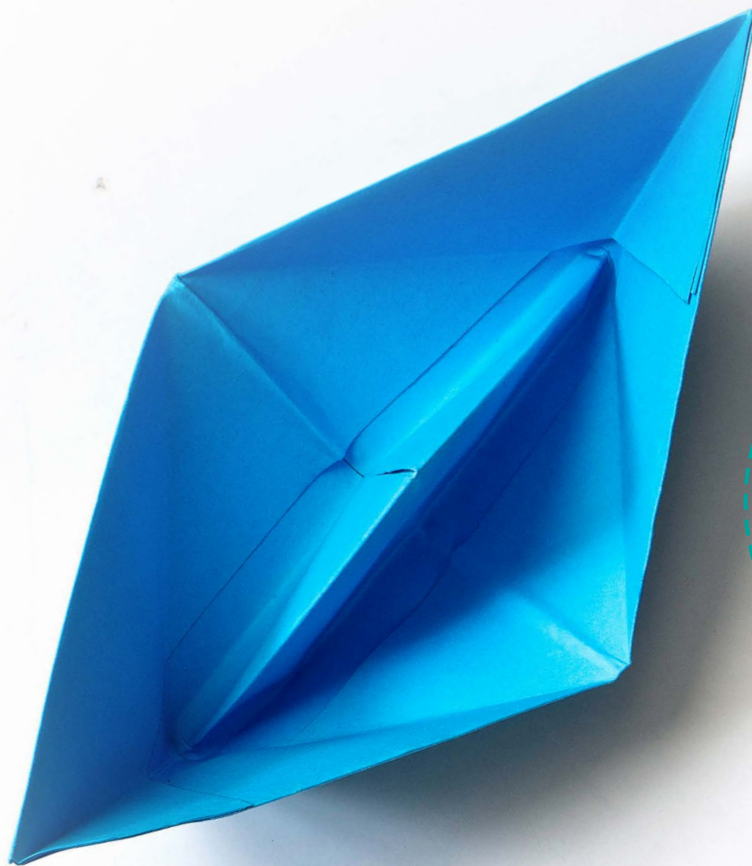
COLLABORATION refers to teamwork and interdependence with a shared vision and common goals. We aim to be open and considerate in our engagements, underpinned by respect and tolerance.

We strive to:

- Understand stakeholders' needs and exceed their expectations through continuous engagement and collaboration.
- Be open-minded and constructive when exploring thoughts, ideas and approaches to meet our commitments.
- Embrace teamwork, diversity, and inclusivity to promote integration across strategic goals.

CONTENTS

FOREWORD	1
1. INTRODUCTION	3
2. SAIs NAVIGATING THE EVOLVING LANDSCAPE	5
3. OUR STRATEGIC FRAMEWORK	9
WHY: THEORY OF CHANGE.....	10
WHAT: STRATEGIC OUTCOMES.....	12
HOW: FOCUS AREAS	13
HOW: FIVE WORKSTREAMS.....	15
AFROSAI-E AS A MODEL ORGANISATION IN DELIVERING OUR MANDATE.....	21
4. MONITORING AND EVALUATION	25



FOREWORD

It is with great pride and a deep sense of purpose that I present the AFROSAI-E Strategic Plan for 2025 to 2029. This plan reflects our unwavering commitment to fostering excellence, transparency, and accountability in public sector auditing across our region. It sets a clear roadmap for addressing both the challenges and opportunities that define our dynamic landscape.

Over the next five years, AFROSAI-E will continue to serve as a vital catalyst for the professional growth of Supreme Audit Institutions (SAIs) within our region. By aligning our strategic priorities with the evolving needs of our members, we aim to strengthen institutional capacity, promote audit quality and relevance, and enhance the quality of public financial management.

AFROSAI-E is a donor-funded institution, and the successful implementation of this Strategic Plan relies not only on the continued support of our valued development partners but also on fostering new partnerships with potential funders. Expanding our network of supporters is critical to achieving the ambitious goals we have set for 2025 to 2029. We remain committed to demonstrating the impact of our work and the value of investing in public sector accountability, transparency, and good governance. By engaging both existing and new partners, we can collectively drive meaningful change and deliver on the priorities outlined in this plan.

This Strategic Plan has been crafted through a collaborative process, engaging stakeholders across our member countries and beyond. It builds on the solid foundation laid in previous years while embracing innovative approaches to tackle emerging challenges such as technological advancements, climate change, and the demand for greater public sector accountability.

Our vision of “Making a difference in the performance of SAIs” drives every aspect of this plan. This vision is rooted in our belief that developing skilled, ethical, and capable professionals is the foundation for building strong and resilient SAIs. By investing in the growth of people, we enable institutions to enhance their performance and adapt to emerging challenges. To achieve this, we have outlined strategic goals centred on improving SAI independence, capacity development, and adopting cutting-edge auditing practices. We remain steadfast in our dedication to the principles of innovation, collaboration, and professionalism, which underpin all our efforts.

I extend my heartfelt gratitude to my team, our member SAIs, development partners, and valued stakeholders for their continued support and collaboration. Together, we have made significant strides in promoting good governance and accountability across our region, and I am confident that implementing this plan will further enhance our collective impact.

Let us continue to work together to realise our shared vision of a more transparent, accountable, and prosperous future for the citizens we serve.



MMR Nkai
Chief Executive Officer
AFROSAI-E
January 2025



The Strategic Plan
for 2025-2029 paves
the way for our future
endeavours and builds on
the significant strides we
have already made.

As we set sail for the next phase of our region's journey, we do so with a profound sense of pride and accomplishment.

The Strategic Plan for 2025-2029 paves the way for our future endeavours and builds on the significant strides we have already made. ¹In crafting this strategic plan, we consulted widely and analysed the environmental factors and emerging trends that present opportunities and challenges for our members and the region.

The COVID-19 pandemic cast a significant shadow over our operations during the initial part of the previous strategic plan period. However, our resilience and adaptability shone through as we met our targets despite the 18-month travel hiatus. We overcame the pandemic-induced hurdles by implementing online learning interventions, offering remote support, and ramping up our research and development outputs.

Our member SAIs also demonstrated remarkable resilience in navigating the impact of the pandemic. The 'Research Paper on the Resilience of SAIs in Addressing the Auditor Expectation Gap During Disaster Periods' found that SAIs in the region could equip their staff with the necessary equipment and human resources support to work from home. In addition, by 2021, ten SAIs had conducted COVID-19-related audits. Nevertheless, the challenges for SAIs were significant, as the research highlighted challenges regarding the lack of SAI visibility to stakeholders during the disaster and their inability to access government information systems remotely.

Monitoring our progress through the Institutional Capacity Building Framework (ICBF) and Quality Assurance Reviews (QARs) provided valuable

insights into regional performance and guided our capacity-building focus areas.

A notable accomplishment was the significant number of SAIs actively engaging in legal amendments or legislative reviews, reinforcing the importance of their autonomy and recognising their critical role in promoting transparency and accountability. Strategic and operational planning has become universal among SAIs, though increased integration is necessary to ensure effective implementation, as highlighted in the 2023 INTOSAI Global Stocktake Report.

Though governance and accountability challenges persist, there were marginal improvements in the organisation and management domain. A key priority has been supporting SAIs in adopting the new ISSAI 140 standards and enhancing quality management. By 2023, 42% of SAIs reported significant improvements in this area, though further work is needed to address governance and human resource challenges. Leadership development and robust human resource policies remain vital to attracting and retaining talent.

The adoption of ISSAI-compliant audit manuals marked progress in the audit methodology domain. However, the need for more vigorous implementation and focus on audit quality processes remains. Future efforts will prioritise leveraging automation tools, including data analytics and artificial intelligence (AI), to improve efficiency and effectiveness.

SAIs made slight gains in communication and stakeholder engagement, although challenges

1. A comprehensive review of our achievements and outcomes for the 2020 to 2024 period will be published in 2025.

persist in integrating communication expertise during audit engagements. Strengthening stakeholder engagement and ensuring SAIs effectively monitor and communicate their activities will be a central focus in the upcoming strategic period.

The QARs give independent information to SAIs about their practices against relevant ISSAIs and international best practices. We have enhanced the QAR process to address the complexities in verifying the correlation between the ICBF and QAR results. We also focused on qualitative analytics to deepen our understanding of the ICBF results and identify root causes. These advancements allow for more informed decisions and create targeted interventions that address specific areas of need.

Enhancing training capacity was vital to supporting our professional development goals and ensuring sustainable capacity-building in the region. We made significant strides in growing the pool of regional resources by implementing more train-the-trainer (ToT) interventions on specific focus areas and deploying regional resources to facilitate training and contribute to development work. These peer-support networks foster a culture of collaboration and knowledge sharing among SAIs, enabling them to learn from each other's experiences and best practices. Building on these gains, we will continue to intensify the ToT programme and emphasise the importance of SAIs strengthening their internal training capacity. We are also committed to continue building on the innovative methods we developed to deliver cost-effective interventions that leverage digital solutions.

We implemented an SAI capacity Development Plan approach to match SAIs' needs and priorities with the appropriate intervention at the right time. This work method will continue to be our foundation for ensuring that we leave no SAI behind.

Our donors' and partners' unwavering confidence and support were pivotal during the previous strategic plan period. Their flexibility and understanding allowed us to adapt swiftly to evolving circumstances, ensuring our operations continued seamlessly. This trust not only fortified our resolve but also underscored the resilience and adaptability of the organisation.

We depend on development partners and donors and value their constructive input and feedback. Over the past few years, we have intensified our strategic engagements and discussions. Funding agreements with donors often require an external evaluation to assess the effectiveness of the project and whether it met the intended objectives and needs of the region. External evaluations contributed to improvements in our strategic and operational approaches and

methods of work. In 2024, various evaluations were conducted, and the outcomes were considered during the development of this strategic plan.



As we forge ahead with our new Strategic Plan, we remain committed to upholding the high standards of accountability and transparency.

We will continue to build on this foundation, striving to meet the evolving needs of our members, partners and donors with agility and innovation.



The African continent is at a pivotal juncture, facing numerous challenges impacting governance and development. Economic instability, political volatility, and widespread corruption are persistent issues that undermine progress and equitable growth. Additionally, the effects of climate change, rapid digitalisation, migration, health crises, and social inequities further complicate the landscape, demanding robust and resilient governance frameworks.

Given the fragility of public trust in service delivery, the work of supreme audit institutions (SAIs) to ensure transparency and accountability in addressing these challenges is more important than ever. By scrutinising government expenditures, evaluating policy outcomes, and ensuring that public funds are used efficiently and effectively, SAIs play a fundamental role in promoting good governance, detecting and deterring corruption, and enhancing public confidence in governmental operations. An independent Auditor General and functioning audit office according to recognised audit standards are vital pillars of democracy, transparency, and accountability.

However, many SAIs across Africa often face significant obstacles that hinder their effectiveness and diminish their impact. Outdated audit legislation, or scenarios where new audit legislation has been drafted but not signed into law, vacant Auditor General positions or Acting Auditors General for periods exceeding six months, limited financial and human resources and inadequate technological infrastructure are common constraints that impede their ability to function well and produce quality and relevant audit reports. SAIs can increase their impact and contribute to better governance and a more transparent and accountable public sector if they operate in an enabling environment and according to internationally accepted auditing standards.

The independence principles are globally endorsed by the International Standards for Supreme Audit Institutions (ISSAIs). The United Nations General Assembly passed resolutions A/66/209 and A/69/228, recognising the important role of SAIs in improving public administration and development, and that they can only be effective if they are independent of the entities they audit and protected from outside influence. Similarly, the International Monetary Fund (IMF) and the World Bank embrace the concept of SAI independence. For instance, the IMF Fiscal Transparency Code stipulates SAI independence as a necessary condition for generating a suitable level of assurance on the reliability of the government's financial statements.

The International Organisation of Supreme Audit Institutions (INTOSAI) issued the INTOSAI Framework of Professional Pronouncements (IFPP). These set internationally recognised professional principles and standards that promote excellence in applying methodology and support the effective functioning of SAIs in the public interest.

The IFPP contains three categories of professional pronouncements, namely:



The INTOSAI Principles (INTOSAI-P)

The Principles consist of founding principles and core principles. The founding principles have historical significance and specify the role and functions that SAIs should aspire to. These principles may be informative to Governments and Parliaments, SAIs, and the wider public and may be used as references in establishing national mandates for SAIs.



The International Standards of Supreme Audit Institutions (ISSAI)

ISSAIs are the authoritative international standards on public sector auditing. They are based on a basic set of concepts and principles that define public sector auditing and the different types of engagements supported by the ISSAIs.

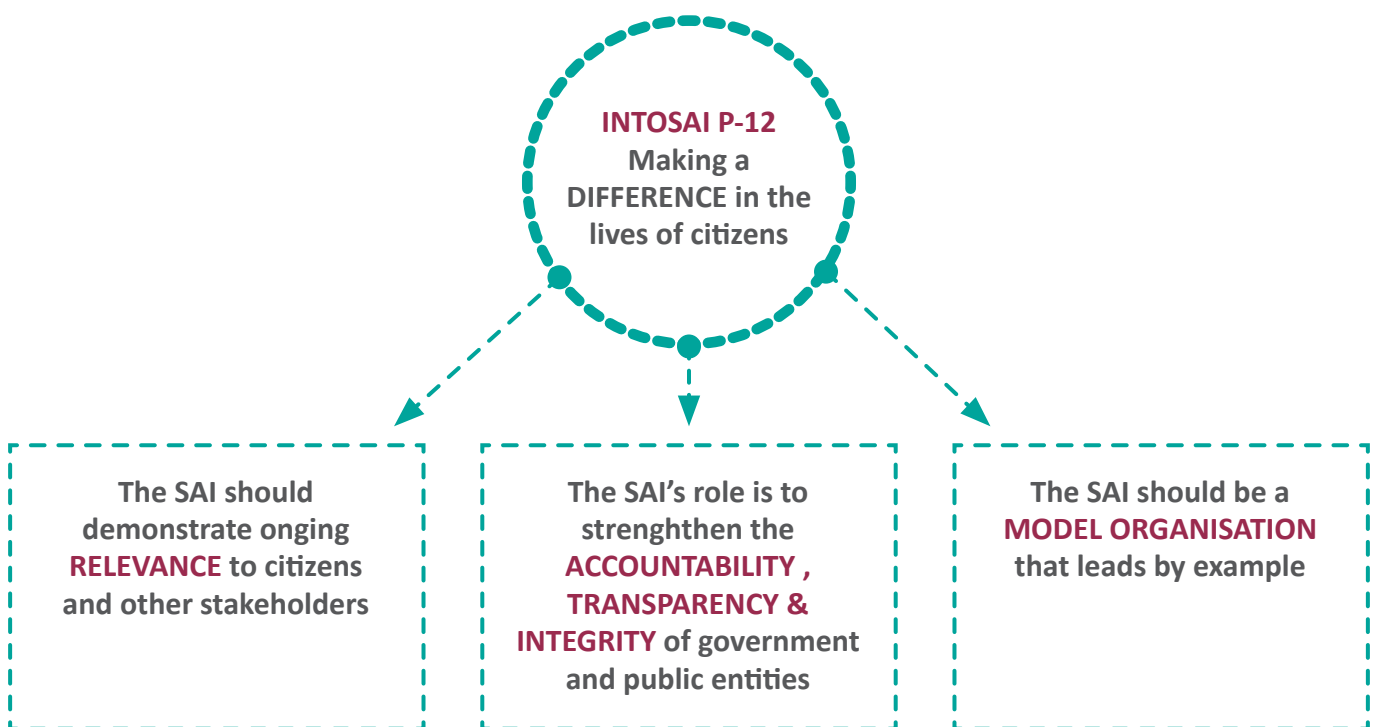


The INTOSAI Guidance (GUID)

INTOSAI developed guidance to support the SAI and individual auditors in applying the ISSAIs in practice.

INTOSAI P-12 on the Value and Benefits of SAIs is constructed around the expectation of SAIs making a difference in the lives of citizens. It establishes that SAIs have a fundamental role to:

- Strengthen accountability, transparency and integrity of government and public sector entities.
- Demonstrate ongoing relevance to citizens and other stakeholders.
- Be model organisations that lead by example.



Adhering to these principles and standards enables SAIs to effectively address the traditional and emerging challenges in their audit work, contributing to better governance and a more transparent and accountable public sector. Therefore, our Strategic Plan is focused on strengthening the capacity of our member SAIs to meet the requirements of the IFPP, including INTOSAI P-12. It was also influenced by the ICBF self-assessments, independent quality assurance review results, and engagements with members and stakeholders.

OUR STRATEGIC FRAMEWORK

The Framework illustrated on the next page enhances our strategic clarity, fosters accountability, and facilitates stakeholder communication about our mission and approach. It connects the anticipated long-term impact on the public sector to the desired outcomes at the SAI level. It outlines how the AFROSAI-E Secretariat will structure its work over the next five years. The success and achievement of these aspirations rely on the Secretariat's capacity and capabilities to be a model organisation delivering on its mandate.



Developing skilled,
ethical, and capable professionals is the
foundation for building strong and
resilient SAIs.

WHY

IMPACT

SAI's that contribute to greater transparency and accountability in the public sector



SPHERE OF INTEREST
Long-term impact on the public sector

WHAT

OUTCOMES



Well-functioning Institutions

that produce



Quality and Relevant Audits

SPHERE OF INFLUENCE
How effectively SAI's fulfil their mandates (measured by ICBF and QA reviews)

FOCUS AREAS



ISSAI Compliance



Governance



Digitilisation



Competent People

SPHERE OF CONTROL
Capacity-building interventions by AFROSAI-E (measured by Secretariate outputs)

HOW

WORKSTREAMS



Functional Independence



Effective governance & organisational environment



Professional & competent people



Quality and value-adding audits



Impactful stakeholder relations

AFROSAI-E AS A MODEL ORGANISATION DELIVERING ON OUR MANDATE



Governance, transparency & accountability



Staff development



Sustainable relationships

WHY: THEORY OF CHANGE

Our Theory of Change outlines the logical sequence of steps and the relationships between activities, outcomes, and impact, ensuring that every action is purposefully directed towards meaningful change. Understanding how and why desired impacts are expected to occur guides our interventions and enables us to measure progress effectively.

Critical to the Theory of Change are the concepts of the spheres of interest, influence and control.

- **Sphere of interest**

This covers the broader, longer-term impact and societal changes we aspire to contribute to through the improved work of our member SAIs but have limited control or influence over. While AFROSAI-E is interested in these changes and contributes to them through our activities and partnerships, we cannot be held accountable for these outcomes due to the many external factors and actors involved.

- **HOW:** Audit recommendations are acted on and lead to improved public service.
- **RESULTS (OUTPUTS):** Citizens benefit from greater transparency and accountability in public funds and service delivery.
- **SUCCESS FACTORS:** A stable political and socio-economic environment, effective oversight and collaboration with stakeholders at all levels in the public sector, media, CSOs, effective PFM systems, etc.
- **TOOLS AND PROCESSES:** Impact evaluations, SAI success stories, Public Financial Management Reporting Framework tool.

- **Sphere of influence**

This includes outcomes at the SAI level that AFROSAI-E can indirectly contribute to through capacity-building, strategic partnerships, and collaborations but does not have full control over. AFROSAI-E can guide, support, and influence these outcomes but still depends on the cooperation and proactive measures of the member SAIs to implement and institutionalise learnings from capacity-building interventions and achieve these results.

- **HOW:** SAIs produce quality audit reports and have effective mechanisms to follow up on audit recommendations.
- **RESULTS (OUTPUTS):** Well-functioning SAIs (organisational measurement) and quality and relevant audits (timely, meeting stakeholder expectations, emerging issues, relevant topics, audit outcomes, etc.)

- **SUCCESS FACTORS:** SAI legal framework, ownership and implementation of learning from support received, availability of financial and human resources, effective quality management systems.
- **TOOLS AND PROCESSES:** ICBF and QARs.

- **Sphere of control**

This encompasses the immediate actions and outputs that AFROSAI-E, through its Secretariat, can directly manage and control. Within this sphere, the organisation has full responsibility and can be held accountable for ensuring the planned activities are completed as intended.

- **HOW:** Integrated technical and institutional capacity is provided through research and development of guidelines, technical materials and tools, working with INTOSAI and other working groups, regional, sub-regional, and in-country training, and strengthening quality management through quality assurance reviews.
- **RESULTS (OUTPUTS):** Quality interventions that meet SAI needs.
- **SUCCESS FACTORS:** Sustainable funding, peer-to-peer support, stakeholder relations and the Secretariat leading by example.
- **ASSESSMENT TOOLS AND PROCESSES:** Annual operational plans, monitoring and evaluation system and SAI capacity development plans.

In formulating the Theory of Change, we made the following assumptions:

- Building the capacity of SAIs will enable them to effectively carry out their functions despite challenges in their national context.
- SAIs have the necessary resources to fulfil their mandate.
- The SAIs will identify and send the most suitable staff for training. These staff will have opportunities to apply the learnings within their own SAI or other SAIs in the region.
- SAIs will use the training and tools provided, implementing the knowledge gained from the interventions attended.
- Strengthened SAIs will be better equipped to ensure public funds are used and managed properly.

** The achievement of the targets outlined in the Monitoring and Evaluation Framework (Annexure 1) is dependent on the above. Annexure 1 is available on our website at www.afrosai-e.org.za*

WHAT: STRATEGIC OUTCOMES

The strategic plan focuses on two key outcomes, namely,

1. transforming SAIs into well-functioning institutions that,
2. produce high-quality, relevant audits.

These are essential for enhancing the effectiveness and credibility of SAIs.

Well-functioning SAIs

This refers to how well an institution operates according to its mandate to achieve its mission and goals.

Quality and relevant audits

Quality audits are determined by compliance with the ISSAIs, while relevance is determined by whether the audits meet stakeholders' expectations, such as addressing emerging issues, relevant topics, and timeliness as documented in their country risk assessment.

The outcomes will be assessed and measured through the ICBF and quality assurance reviews. Triangulation will be achieved by factoring in the Secretariat's institutional knowledge and expertise.



The outcomes will be assessed and measured through the ICBF and quality assurance reviews.

HOW: FOCUS AREAS

Our capacity-building interventions are structured in five workstreams. Within each workstream, we have identified four significant areas that, if applied consistently, will support the holistic development of SAIs. We will, therefore, implement our workstream activities focusing on **ISSAI compliance, Governance, Digitalisation, and Competent People**.

These focus areas are also interconnected, as they create an environment that ensures transparency, accountability, integrity, and fairness, supported by efficient and secure digital systems and guided by skilled and ethical professionals.



ISSAI Compliance

From an ISSAI compliance perspective, we will constantly reinforce how the standards affect SAIs holistically, from an organisational standpoint and not only as an audit compliance requirement. Therefore, our emphasis is on ensuring ISSAI compliance is incorporated at a strategic level and implemented at all operational levels.

For SAIs, ISSAI compliance is vital to uphold their reputation as credible, model organisations that deliver quality and relevant audits. They need to demonstrate that the audits are conducted according to internationally recognised auditing standards and that the various SAI processes are technically correct. However, a challenge SAIs often face is how to consistently and practically demonstrate that they are living up to this.



Governance

Our focus is on capacitating SAIs to create effective governance and internal control processes.

To support SAIs to be well-functioning institutions with effective governance and control environments, we will focus on factors such as leadership philosophy and operating style, ethics and integrity, internal policies and procedures with assigned delegations and responsibilities. This aims to set the tone for an institution's governance and oversight, risk management and decision-making, increasing the SAI's ability to respond to its external environment and stakeholder expectations.



Digitalisation

Rapid technological advancements (digitalisation) and digital tools like artificial intelligence (AI) fundamentally reshape how businesses and governments operate and manage data. This increasing reliance on digital platforms/tools exposes government systems, including SAIs, to heightened cybersecurity risks.

We will support digitalising and integrating the SAIs' internal processes and auditing work. Aiding SAIs with adapting to the digital landscape includes incorporating digital tools and technologies into SAI audit processes to enhance efficiency, accuracy, and insight generation. SAIs will be supported by optimising technologies like cloud, artificial intelligence, robotic process automation, machine learning, SAI process automation, and harnessing data.



Competent People

We intend to support SAIs in developing a diverse and inclusive workforce with people skills and leadership capacity necessary for a positive organisational culture. To do so, our focus will be on interventions that cover aspects such as employee alignment with the SAI's goals and developing the competencies to create positive cultures that encourage collaboration, innovation, and continuous improvement, which are vital for adapting to evolving challenges in the audit landscape.

Ultimately, the goal is to have competent people (including trainers/resource people) who can ensure that good governance principles are applied and digital tools are leveraged, which is essential to ISSAI compliance.



Developing
the competencies to
create positive cultures that
encourage collaboration,
innovation, and continuous
improvement.

HOW: FIVE WORKSTREAMS

We have structured our activities in five workstreams. Each workstream is designed to focus on a specific area linked to an ICBF domain, ensuring that all efforts are aligned and coordinated to achieve holistic improvements at the SAI level. Using the workstream approach will enable us to better integrate activities and emphasise the four focus areas highlighted above.

Below, we expand on the workstreams, highlighting some of the activities we will continue and new initiatives we will start.

WORKSTREAM 1:

Functional independence



As outlined in the INTOSAI principles on SAI independence (Lima and Mexico declarations), it is a crucial enabler for heads of SAIs and their staff to operate without fear, favour or prejudice. It enables SAIs to continuously optimise their relevance to their governments and citizens by providing objective and professional audit advice and support to the Executive and legislatures representing these same citizens.

Globally, SAIs' independence continues to regress, with the AFROSAI-E region scoring below the global average. Inadequate legislative provisions, a lack of a fixed tenure of office for the head of the SAI and a lack of financial and administrative autonomy are some of the main contributors. Over the last few years, there have also been several instances of undue interference from the Executive in the region, which includes questionable suspensions, delayed budgetary release and delays in the appointment of SAI heads. Therefore, the independence of SAIs in our region is a serious issue which requires a concerted long-term and multi-level response.

Continue doing:

In supporting SAIs, we will:

- Advocate regionally, continentally and globally for SAI independence, per the IFPP and UN declarations.
- Strengthen SAI legal practitioners' capacity and optimise how they are used to support SAI independence.

Start doing:

In supporting SAIs, we will:

- Guide with legal frameworks that enable SAIs to have a sufficiently broad mandate and full discretion in discharging their functions through using the AFROSAI-E Model Public Audit Act and Independence Guidelines. The Model Public Audit Act can be used as best practice when amending SAI legislation (as being ISSAI-compliant), with the minimum content legislation that an SAI should have if it is to ensure the independence and efficiency of that institution.
- Guide on institutionalising governance systems (including digitalisation), which SAIs need to function financially and administratively independently.

WORKSTREAM 2:

Effective governance and organisational environment



Governance frameworks provide organisational direction and alignment to achieve operational excellence, which builds accountability, transparency, and trust. This is achieved through appropriate organisational management structures, such as strategic and operational planning, risk management, monitoring, oversight (internal and external auditing), and reporting.

Continue doing:

In supporting SAIs, we will:

- Strengthen organisational integrity and ethics, performance management, monitoring and evaluation, and SAI accountability by, among other things, reporting on own performance.
- Develop SAI capabilities to use audit software and data analytics to enhance the efficiency and effectiveness of their work.
- Use tools that enhance audit performance, such as the AFROSAI-E SAI Enhanced Audit Tool (A-SEAT) and produce value-adding audit reports that provide holistic insights on sound financial management, such as the Public Financial Management Reporting Framework Tool.

Start doing:

We capacitate SAIs to:

- Roll out ISSAI 140 on quality management to integrate governance, risks, and quality management frameworks into SAI strategic and operational planning.
- Develop tailored strategies and frameworks to facilitate the smooth transition towards a digitally enabled audit environment within SAIs.
- Adopt new technologies to enhance data analysis and reporting mechanisms.

WORKSTREAM 3:**Professional and competent people**

A functional workforce with a good organisational culture, a high work ethic and integrity, change readiness and transformation, performance management, and on-the-job training are vital to any organisation's success. When employees feel valued, respected, and supported, they are likelier to perform at their best. This results in enhanced organisational effectiveness and ultimately contributes to the credibility and trustworthiness of the audit process.

The ability of an SAI to fulfil its mandate and deliver high-quality, effective audits depends mainly on leadership (tone-at-the-top) and the competence of its staff. Professional and competent people can develop and implement the required systems and processes for the organisation to be effective.

Continue doing:

In supporting SAIs, we will:

- Develop dynamic competency frameworks to ensure workforce and succession planning, using recruitment tools, engagement surveys, people skills, organisational change management, etc.

- Implement management development and senior leadership development programmes that enhance their skills, abilities, and knowledge to drive organisational success, emphasising quality management as a leadership responsibility.
- Capacitate strategically positioned HR functions to enable SAIs to anticipate change and leverage audit capacity for greater efficiency and effectiveness.

Start doing:

We capacitate SAIs to:

- Integrate people skills in all training and supporting SAIs in developing their staff leads to improved outcomes and success.
- Implement pathways for professional development as formalised, structured development programmes aimed at developing and maintaining competent, professional, future relevant auditors in the SAI.

WORKSTREAM 4:

Quality and value-adding audits



Central to the SAI's work is producing quality audits through leading quality management practices that meet international standards. These include financial and compliance audits, performance audits, auditing information systems, environmental and sustainability assurance, and audits on various emerging issues.

Continue doing:

We support SAIs with:

- Developing professional guidelines and manuals that translate ISSAIs into practical working papers and processes. This assists SAIs in conducting ISSAI-compliant audits.

- Developing Quality Management systems that ensure that audits meet relevant quality standards.
- Building capacity to conduct relevant thematic audits that provide in-depth analysis and assurance on thematic areas, such as information systems, SDGs and emerging issues.

Start doing:

We will support SAIs to:

- Enhance SAI capabilities to use digital technologies and techniques to enhance audit efficiency and effectiveness.
- Include soft skills in training for audit managers to enhance their supervision and management skills.
- Enhance the capacity of the SAIs to develop long/medium term and annual overall audit plans based on country risk assessments.
- Increase the capacity of internal quality management functions so that they can effectively monitor the quality of all audit types.
- Encourage peer-to-peer partnerships between SAIs so that they can learn from each other.
- Increase the number of audit trainers in the region to increase the SAI's capacity for in-house audit training.

WORKSTREAM 5:**Impactful stakeholder relations**

SAIs' audit reports often do not have the desired impact due to a lack of engagement with the auditee's executive leadership to clarify audit findings, recommendations, and possible root causes. The same applies to Parliamentary Committees, which are vital stakeholders and directly impact the implementation and oversight of recommendations. Continuous dialogue and collaboration can help ensure that recommendations are understood and acted upon promptly.

Continue doing:

We support SAIs to build capacity to:

- Produce relevant audit reports, per the ISSAIs, that address the root causes of issues affecting citizens, such as service delivery, the SDGs and AU Agenda 2063.
- Follow up on audit findings and recommendations and take appropriate corrective action, thus completing the accountability cycle.
- Fostering relationships with stakeholders that build trust and credibility, ensure relevance and impact, manage risk and reputation, encourage participation and support, and gather feedback and insights to improve governance, accountability, and transparency.
- Engage with the media and CSOs to understand audit findings and the SAI's role in the public financial management environment. Briefing sessions help clarify audit messages and reports.
- Enhance internal communication so internal stakeholders can share vision and strategy, encouraging collaboration, innovation, managing change, and fostering a positive work culture.

Start doing:

We support SAIs to build capacity to:

- Engaging with Parliaments to implement frameworks or mechanisms to effectively oversee the monitoring of the implementation of audit recommendations.
- Look holistically at the accountability cycle and various role players, such as audit committees and internal audit functions, and the impact they can have in following through on audit recommendations to correct audit findings.
- Participate in relevant dialogues to ensure SAIs respond effectively to government digitalisation strategies and emerging issues.

AFROSAI-E AS A MODEL ORGANISATION IN DELIVERING OUR MANDATE

The AFROSAI-E Secretariat's commitment to being a model organisation is paramount for achieving the Strategic Plan. Three internal priorities—governance, transparency and accountability; staff development; and sustainable relationships—are central to this commitment.

By upholding the highest standards of governance, ensuring transparency in our operations, and maintaining accountability at all levels, we lay a robust foundation for trust and integrity.

Investing in the continuous development of our staff ensures that we have a skilled, motivated, and adaptable workforce ready to meet the challenges ahead.

Finally, fostering sustainable relationships both within and outside the organisation enhances sustainability, collaboration and mutual support, creating a resilient and dynamic environment. Together, these priorities drive our strategic initiatives to meet our targets.

Through effective planning, quality execution and impactful reporting, we strive to provide value for money in everything we do.

Entrench good governance, transparency, and accountability principles

Demonstrating effective leadership, transparency, and accountability sets a positive benchmark. AFROSAI-E is governed by its Statutes and Regulations (May 2021), and through our robust governance structure of oversight and reporting, we strive to lead by example.

The governance structure is based on the principle of shared accountability and decision-making.

The Governing Board consists of the member Auditors General, and members serve on one of the following four subcommittees:

- Audit and Governance Subcommittee
- Finance and Planning Subcommittee
- Human Resources Subcommittee
- Capacity Building Subcommittee

The Executive Secretariat executes the vision of the Board. Key strategic approaches include:

- Effective internal controls to minimise strategic and operational risks and enhance operational efficiency.
- Technical advancements that will lead to enhanced performance, efficiency, and capabilities.

In executing the vision of the Board, the following are some of the key objectives:

- Be cost-effective.
- Embracing innovative learning platforms, including e-learning, webinars, and interactive workshops, can make capacity-building programmes more accessible and engaging. Technology can help overcome geographical barriers and allow for continuous learning.
- Facilitating a peer-to-peer supportive network among member SAIs to share experiences, best practices, and lessons learned.
- Provide quality and timely training, material, information and documents.

Provide staff with development opportunities to enrich knowledge and skills

We are committed to fostering a dynamic and enriching environment where our staff can thrive and excel. We prioritise providing our team members with development opportunities to enhance their knowledge and skills by driving a high-performance organisational culture that sets us apart. By improving our staff's skills, knowledge and abilities, we ensure that each individual's performance and contributions are maximised, creating a ripple effect that elevates the entire organisation.

We aim to achieve this through the following strategic initiatives:

- **Employee Engagement:** We strongly emphasise encouraging employee engagement by clearly communicating expectations, providing regular feedback, and fostering an open and inclusive workplace culture. Maintaining ongoing dialogues with our staff ensures they feel valued, heard, and motivated to contribute their best efforts.
- **Development Opportunities:** We offer a variety of development opportunities, including training programmes, workshops and mentorship schemes tailored to enhance staff knowledge, competencies and skills. These opportunities are designed to meet the evolving needs of our workforce and the demands of our industry.
- **Performance Management System:** We have a comprehensive performance management system encompassing goal setting, regular performance evaluations, and progress tracking. This system is designed to provide timely recognition of achievements and identify areas for improvement, ensuring continuous growth and development.

Through these strategic initiatives, we aim to build a resilient, knowledgeable and high-performing team that is well-equipped to meet the challenges of the future and uphold the standards of excellence for which our institution is renowned.

Establish sustainable relationships with members, institutional partners, and donors

Collaboration with stakeholders enhances the impact of interventions and ensures the relevance of capacity-building programmes. We recognise that we cannot achieve our Strategic Plan without the support and trust of our stakeholders. The desire to continuously improve and meet the needs of our stakeholders has increased our resolve to have clear and purposeful engagements. Successfully involving our stakeholders in operational and strategic activities allows us to create an enabling environment for SAI capacity-building efforts. Only with this understanding can we implement our organisational strategy in a way that enables us to meet those needs.

Our stakeholder engagements focus on the following elements:

- Understanding our stakeholders' needs, to plan and develop initiatives and materials that respond accordingly.
- Cultivate peer networks to increase effective implementation at the SAI level.
- Actively participate in country, regional and global platforms as a committed advocate for SAI independence.
- Building strategic partnerships to ensure sustainability.
- Promoting regional and SAI-level achievements on the implementation and impact of capacity-building interventions.
- Increasing stakeholder confidence in our professional credibility and ability to make a difference in the performance of SAIs.

The Secretariat will endeavour to lead by example in strengthening the information systems and quality of training interventions and material by establishing measurable milestones and standards. We will continue to provide regular updates to stakeholders transparently.

We will align our performance by setting annual performance targets in the annual operational plans and measuring the following:

- The quality of products, services, and training provided to SAIs.
- The effectiveness of our internal control processes. This includes measuring our financial performance based on return on investment.
- Stakeholder satisfaction, including AFROSAI-E staff.
- Creating a culture of learning and growth with a focus on knowledge management and innovation to drive future growth, improvement and efficiencies.

Being exemplary and accountable creates a culture of responsibility, trust, and excellence.



If you cannot measure it, you cannot improve it, and what is not measured, cannot be reported on objectively.



AFROSAI-E offers a wide range of capacity-building interventions, including regional workshops, in-country training, virtual workshops, webinars, and online courses. These training programmes cover various thematic areas and are available to all member SAIs. Each SAI has different training needs, capacity challenges, unique SAI environments, and socio-political influences. It is crucial for us to continuously monitor the effectiveness of our programmes to ensure that we are meeting the needs of the SAIs and making the most efficient use of resources.

AFROSAI-E uses the following processes and tools for collecting data and monitoring progress achieved throughout the year in the SAIs:

- **INSTITUTIONAL CAPACITY BUILDING FRAMEWORK:** The ICBF was developed in the early 2000s to promote institutional development and benchmark regional SAIs. It continues to be a vital regional tool for measuring member-SAI progress to close maturity gaps. Some SAIs also use this information to inform their capacity development needs and the support they require from the AFROSAI-E Secretariat and other development institutions. Reliable self-assessment results are paramount to illustrating SAI needs and the level of developmental growth in SAIs. For this reason, the ICBF is our primary tool for collecting SAI information and data to support our Theory of Change.
- **QUALITY ASSURANCE REVIEWS:** To promote data quality and integrity of the information collected through the ICBF self-assessment questionnaire, we corroborate it with the information collected through the QARs. QARs are independently conducted at each member SAI once every three years. The review teams comprise Secretariat staff and resource persons from the AFROSAI-E region.

To further strengthen the data quality and integrity, we triangulate the data collected from the ICBF questionnaire and the QAR with data collected from the training assessments, reports, or SAI M&E surveys and follow-ups. Findings can be corroborated, and the weakness or bias of any of the methods or data sources can be compensated for by the strengths of another, thereby increasing the validity and reliability of the results.

- **LEARNING AND WORKSHOP ASSESSMENTS:** Regarding our work at AFROSAI-E, we have established two primary methods for assessing the effectiveness of our training workshops. The first method involves conducting pre- and post-assessments to evaluate the participants' knowledge, attitude, skills, and understanding before and after the training. The second method is a comprehensive workshop assessment, which delves into the participants' satisfaction with the training, the various training methodologies used, challenges encountered, and areas for improvement.
- **INTERNAL AND EXTERNAL EVALUATIONS:** We have created an online monitoring and data repository to help the Secretariat monitor and evaluate all its activities in the region. The AFROSAI-E monitoring and evaluation platform (AMES) enables us to conduct regular assessments throughout the year. The information gathered through AMES informs our annual reports.

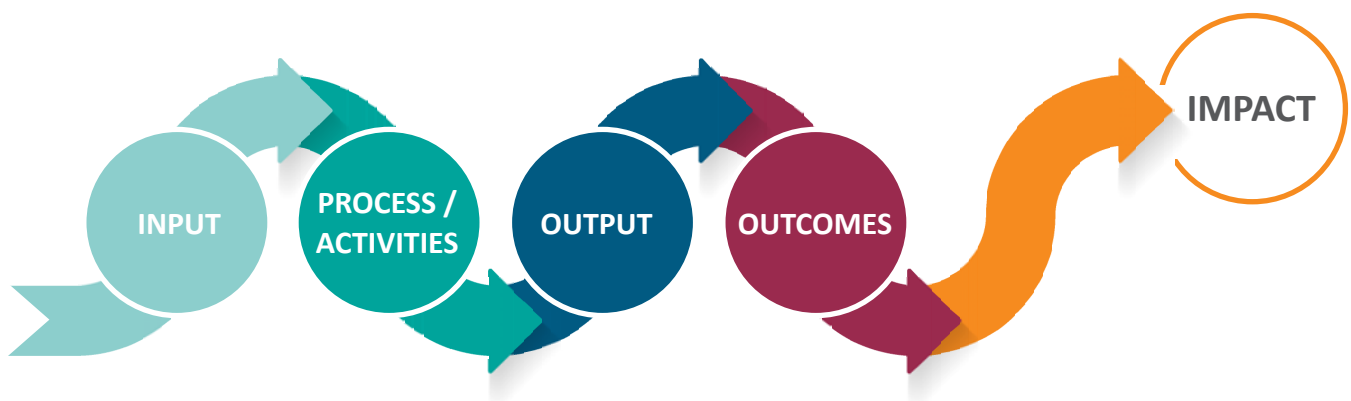
As part of our ongoing monitoring and evaluation processes, the Secretariat also conducts external performance assessments aligned with the Strategic Plan. These assessments typically focus on evaluating our impact within the region and may be undertaken by an independent evaluator in response to requests from our donors and partners. An independent evaluation is often conducted during the strategic plan period as required under the Statutes.

Monitoring and Evaluation (M&E) Framework

The above processes culminate in our monitoring and evaluation (M&E) framework in Annexure 1. By adopting a comprehensive monitoring and evaluation (M&E) framework and online system to track and monitor our strategic and operational targets, we transparently report our performance to the members, donors, and stakeholders. Our M&E framework is an integral component of our Theory of Change, which assesses progress, measures outcomes, and ensures that the planned interventions lead to the desired impact.

The M&E framework assesses our activities along the following process:

- **INPUTS:** inputs for our capacity-building interventions, such as the technical and financial resources, etc.
- **PROCESS/ACTIVITY:** designing the programmes/interventions and conducting the training or supporting SAIs through our five workstreams.
- **OUTPUTS:** any material developed, or training implemented to ensure it meets the relevant standards and quality.
- **OUTCOMES:** assessing and ensuring that the specific intervention/programme meets its intended outcomes at the SAI level, namely well-functioning SAIs that produce quality and relevant audits, as specified in our Strategic Framework.
- **IMPACT:** what are the changes/results we can identify at a societal level.



Annexure 1- Monitoring and Evaluation Framework, documents the specific indicators used to evaluate progress against activities, outputs and outcomes.

Annexure 1 is available on our website at www.afrosai-e.org.za

Some of the key benefits of having a robust monitoring and evaluation function are:

- Improved planning and decision-making.
- Greater accountability in the use of resources.
- Promotion of institutional learning and knowledge sharing.
- Greater focus on the achievement of results and better reporting.

Comprehensive Reporting

We annually publish a comprehensive range of reports that collectively give an integrated overview of our strategic, operational and financial activities. The reports are subject to the governance arrangements defined in the Statutes and Regulations. Our annual reporting focuses on:

- Our organisation's governance arrangements, performance information and financial condition, including the externally audited financial statements and auditors report, lead to value creation for our members, partners, donors and stakeholders. This information reflects primarily on the Executive Secretariat's activities at the output level, which are in line with the organisational governance arrangements.
- Comprehensive monitoring and evaluation information on our performance, which details the progress against our five-year strategic plan on an output, outcome, and, where possible, impact level.
- The results of the ICBF self-assessment questionnaire that member SAls complete annually. This gives a regional perspective on the performance and progress of member SAls against the five institutional domain areas. Combined with the monitoring and evaluation information, this provides a complete picture of the progress on targets in our strategic and annual operational plans.



African Organisation of
English-Speaking Supreme
Audit Institutions

+27 (0) 10 286-0104

info@afrosai-e.org.za

www.afrosai-e.org.za