



# Institutional Capacity Building Framework - ICBF

Guideline for the annual activity report questionnaire

AFROSAI-E

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## Introduction

### The purpose with the guideline

Supreme Audit institutions (SAIs) play a vital role in facilitating accountability of governments to legislature and the public for their stewardship of public funds, and helping to ensure the transparency of government operations. The SAIs are uniquely suited to provide independent views on the quality of public sector management and the extent to which the executive branch of government is operating within the law.

It is therefore very important that SAIs develop their professional and institutional capacity to discharge the requirements of their mandates in the most efficient and effective way. AFROSAI-E has therefore designed and put in practice a capacity building framework to enable and support member SAIs to develop and sustain their role and capacity.

The purpose with this guideline is to present the AFROSAI-E institutional capacity building framework (ICBF) and how it can be used. The ICBF can be used:

- As a tool for a SAI's general self-assessment.
- For a SAI's identification of areas of improvement and how these can be achieved with an institutional perspective (capacity building).
- For a SAI's benchmarking with other SAIs.
- As a basis among the AFROSAI-E members for common vocabulary and thinking (strategic and others).
- As a basis at the AFROSAI-E Secretariat for planning, development of manuals and guidelines, workshops, monitoring and evaluation.

The result of a self assessment based on the ICBF is only one way for a SAI to capture its position and its needs for development. A SAI can have additional means for this purpose. It is the responsibility of the SAI to choose and use the proper instruments in such a way that it can get the best information for its development.

Annually since 2005, the AFROSAI-E Secretariat has been sending out a survey to provide the SAIs with a report on the ICBF-status in the region. The survey includes guiding questions based on some of the indicators in this guideline. A complete representation of all indicators in the guideline would result in a too large survey. A comparison between the result of a self assessment by the SAI using this guideline in a comprehensive way and the result of the survey could therefore lead to a difference when it comes to average figures. It is therefore important that SAIs use the survey as a basis to consider their position holistically and to compare their results with their counterparts in the AFROSAI-E community.

When the regional report on the ICBF status has been adopted at the AFROSAI-E Annual Board meeting it becomes a public document, a document available on request from the AFROSAI-E Secretariat. There has so far been a great interest in the AFROSAI-E annual activity report among the donors, institutional partners and other stakeholders. It is therefore very important that the information from the individual SAIs is as valid and realistic as possible. Any "overstatement" of the actual situation at the SAI can be contra productive to the interest and the needs of the SAI. For instance, it is expected that a SAI on level 3 and above should not be dependent on continuous external support such as donor funding, long term advisors, etc. Should a SAI position itself on level 3 or above whilst they need external support, it could result in the discontinuation of support or a lack of interest in future support within the particular area(s).

The ICBF is primarily a tool for the SAI to support its endeavors to reach level 3 and beyond in the best possible way and not only an instrument for assessment as most of the other capacity building models. It is therefore of importance that when using the guideline the focus is on how the SAI can improve its results and thereby its position in relation to its counterparts in the INTOSAI community.

## What is capacity building?

Capacity building had been at the forefront since the 1980s as a practice to support a developing country<sup>1</sup>. Capacity building was originally very closely linked to education, training and human resource development. It has changed over the years towards a broader and more holistic definition. This is in line with the OECD definition<sup>2</sup>, widely used by donors, which is covering institutional development on the system/societal level, on the entity/organizational level and the group of people/individual level. The definition also includes the capacity building strategies and it underlines the importance of sustainability.

“Capacity Building” is defined in INTOSAI’s guide *Building capacity in SAIs* as “the skills, knowledge, structures and ways of working that make an organization effective. Building Capacity means developing further each of these, building on existing strengths, addressing gaps and weaknesses.”<sup>3</sup> A number of models to support the development efforts has been designed, some generic and a few audit orientated, some only for assessment or diagnostic purposes and some with information on how an organization should develop in a step by step fashion.

## The design of the guideline

The guideline consists of two parts: A narrative which you are now reading and two appendices. The narrative provides the background and the overall picture of the AFROSAI-E Institutional Capacity Building Framework. Appendix 1 contains the ICBF. The latter is generic and needs to be interpreted for its use. The interpretation is explained in this narrative and the details are given in Appendix 2.

## The Institutional Capacity Building Framework

The AFROSAI-E Board adopted at its annual meeting in 2006 an institutional capacity building framework as a basis for the development and the strategic planning of the regional organization. The framework has its roots in a capability model developed in 2001 and updated in 2005<sup>4</sup>.

The Institutional Capacity Building Framework consists of five development levels, level 1 to 5, and five institutional development areas or domains: Independence and Legal Framework, Organization and Management, Human Resources, Audit Standards and Methodology and finally Communication and Stakeholder Management. Each domain contains a number of elements. Table 1 below shows the structure of the ICBF.

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<sup>1</sup> SEOR; Evaluation of the ESF Support to Capacity Building, 2006, page 6ff

<sup>2</sup> Capacity development: “The process by which individuals, groups, organizations and societies increase their abilities: to (i) perform core functions, solve problems, define and achieve objectives; to (ii) understand and deal with their development needs in a broad context and in a sustainable manner.”

<sup>3</sup> INTOSAI Building capacity in SAIs; A Guide, 2007, page 6ff

<sup>4</sup> AFROSAI-E: A GOOD PRACTICE GUIDE TO ENHANCE THE INDEPENDENCE OF SUPREME AUDIT INSTITUTIONS (SAIs) IN ENGLISH-SPEAKING AFRICAN COUNTRIES, 2005

Institutional Capacity Development Framework (ICBF)						
INSTITUTIONAL PERSPECTIVE (DOMAINS)						
DEVELOPMENT LEVEL		Independence and Legal Framework	Organization and Management	Human Resources	Audit Standards and Methodology	Communication and Stakeholder Management
	Level 5	-----OPTIMIZED LEVEL-----				
	Level 4	-----MANAGED LEVEL-----				
	Level 3	-----ESTABLISHED LEVEL-----				
	Level 2	-----DEVELOPING LEVEL-----				
	Level 1	-----FOUNDING LEVEL-----				

**Table 1: The AFROSAI-E Institutional Capacity Building Framework (ICBF) with the relationship between its five (5) development stages and its five (5) institutional perspectives named domains**

The domains with their elements are based on international standards and best practice. They should provide the SAI with an institutional and holistic perspective. It is important that the SAI has a holistic view on its mandate and role. The domains with their elements need to be developed in congruence as the domains are interdependent of each other. Communication is for example an important tool for independence, audit standards and human resources. Even if a SAI is more successful to fulfill the conditions for some elements than others on a level, the conditions on one level must be fulfilled before a SAI can say that it achieved the specific level.

The ICBF is developed to be used both for diagnostic/assessment purposes and as a guideline for how to develop step by step the SAI's capacity. The Framework is therefore more ambitious than a number of strictly diagnostic tools. It also has the advantage of being developed by and for the AFROSAI-E region. All development work at the AFROSAI-E has the Framework as one of the starting points. The AFROSAI-E Cooperate plan, strategic plans developed by individual SAIs, the AFROSAI-E Regularity Audit Manual, the AFROSAI-E Performance Audit Manual, The AFROSAI-E Quality Assurance Handbook, the Annual Transversal Activity Report and the Management Development Program are all examples of documents developed on basis of the Framework.

## The Development Levels

The five development levels in the ICBF can briefly be characterized as follow:

### Level 1 – The Founding Level

An SAI exists, but everything is very rudimental. The SAI is part of the executive government structure and not independent in any area. The audit work is not organized according to a strategic, annual operational or audit work plan and the work is not carried out according to the INTOSAI Code of Ethics. There is no human resource policy or development plan. The audit is not based on manuals aligned with international standards (ISSAIs)<sup>5</sup>. The regularity audit is not covering more than 50 % of the central budget expenditure. No performance audit is being carried out. The SAI is reporting to the Executive, Ministry of Finance or the Presidency. No plans exist or are carried out to change the situation.

### Level 2 – The Development Level

An SAI exist and has some legal provisions for its independence, but this provision is not adequate and the SAI is dependent on the executive for its human and financial resources. The Head of the SAI (HoS) is appointed by the

<sup>5</sup> International Standards of Supreme audit Institutions

executive. Access to information, discretion to select audit topics, freedom to decide on content, timing and publishing of reports can be provided by the legislation, but is not carried out without obstacles. The SAI has no direct access to parliament to submit audit reports. Strategic, annual operational, audit, development and communication plans and the thinking behind these can be under planning or development but are not implemented. Plans and development work are also under way to implement ISSAIs. The regularity audit coverage has increased to at least 75% of the central budget expenditure. Performance audit is not yet organized in a unit and less than 3 performance audit reports are annually submitted. To summarize, there are plans and/or what is planned can also have been developed, but very little is implemented. For example, if a SAI has a manual in line with the standards, but the manual is not used by its staff on a regular basis, then the manual is not implemented and the SAI is still on level 2.

### **Level 3 – The Established Level**

The plans prepared or under development at level 2 are implemented at level 3, however improvement in some areas or in the implementation is needed. The SAI has a legislative, administrative/managerial and financial independence. The SAI reports directly to parliament. The HoS is appointed by and can only be removed by parliament. Functional strategic and operational plans are implemented as well as important quality control requirements for the SAI as set by the Top Management. The implemented management information system has the capacity to track the chosen key management information including costs, quality and timeliness of audits. A human resource policy is implemented with its different parts such as performance appraisal systems. The audits are based on manuals aligned with the ISSAIs. The regularity audit coverage has achieved 100% of the budget expenditure in accordance with the mandate of the SAI. Performance audit is organized in a unit which produces at least three audit reports annually. A communication policy/strategy for internal and external purposes is implemented.

### **Level 4 – The Managed Level**

Full compliance with all requirements on level 3 is achieved by the SAI that is all the requirements for the 5 domains and the individual elements in the domains. The SAI and the key stakeholder are fully satisfied at level 4 with the implementation of plans, procedures etc. The SAI has at level 4 therefore achieved a full sustainable development. In addition to the conditions at level 3, the SAI is capable of managing its core business in the most cost efficient and cost effective way. The key stakeholders do not question the SAI's independence. The SAI has fully earned its independence. Risks are expertly managed by the SAI, which now can produce strategic and annual operational plans based on calculated costs. The "tone at the top" creates an environment which encourages change and innovation at the SAI. Productivity is measured. The SAI's human resource and development policy and plans are integrated with the key audit processes to the full satisfaction of the staff and the key stakeholders. The regularity audit coverage is as at level 3, 100% of the budget expenditure, but now to the full satisfaction of the SAI and the key stakeholders. The annual report is submitted to parliament within 2 months of the period covered. The SAI is using at least 40% of its audit staff for performance audit. Communication channels between the SAI and the key stakeholders are implemented to the full satisfaction of the parties. The SAI provides value and benefit to their constituencies concerned and is a well recognized institution by the media and the general public.

### **Level 5 – The Optimized Level**

The SAI complies fully with all requirements on level 4. On the optimized level, level 5, the SAI is able to scan the environment and position itself and by that use the resources in the most proactive and value adding way. To

optimize its use of resources the SAI must constantly evaluate, analyze and assess its policies, objectives, strategies, systems, procedures, capacity, the skill of its staff and the impact of its decisions. The SAI will, to be able to do that, have implemented a fully fledged environmental scanning system and adopted a proactive audit approach. To promote its products and its image the SAI will issue special reports to enable audit observations and to issue “early warning” recommendations. The SAI is at this level using at least 50% of its audit staff for performance audit. It interacts actively with its stakeholders and provides value and benefit to the full satisfaction of all stakeholders.

## **The domains and the elements in the ICBF**

The conditions at the 5 levels in the ICBF are more thoroughly defined by the elements in the five different domains: Independence and legal framework, Organization and Management, Human Resources, Audit Standards and Methodology and Communication and Stakeholder Management. However, the elements are not level specific as is shown in Appendix 1. The specification of the elements for the conditions on the levels 1 to 4 is done by means of indicators. How this is done is described on page 13 “How to use the ICBF” of this guideline.

Below is a list of the five domains and its generic elements with short descriptions and references to applicable standards and best practice for the individual elements. The domains are interrelated, which means that it is sometimes difficult to draw a sharp line between domains. Individual elements in one domain can have close relations with elements in another domain.

### **Independence and the Legal Framework**

This domain is covering the demands on the independence of a SAI as formulated in the Lima Declaration (ISSAI 1) and the Mexico Declaration (ISSAI 10). The domain includes the following elements:

#### ***Independence of the SAI – Constitutional/legal framework***

A legislation that spells out, in detail, the extent of SAI independence is required (Mexico Declaration (ISSAI 10) Principle 1). Ideally the establishment of SAIs and the necessary degree of their independence should be laid down in the Constitution. However, the details may be set out in legislation such as in a separate Audit law/act.

#### ***Independence of the SAI - Financial autonomy, Managerial/ administrative autonomy and appropriate human, material and monetary resources***

SAIs should have available necessary and reasonable human, material and monetary resources – the Executive should not control or direct the access to these resources. The SAI manages its budget and allocates it appropriately. The Legislature or one of its commissions is responsible for ensuring that the SAI has the proper resources to fulfill their mandate (Mexico Declaration/ISSAI 10, Principle 8).

#### ***Independence of the Head of SAI (HoS) and the staff of the SAI***

The independence of SAIs is inseparably linked to the independence of its head and the staff. The Lima Declaration recommends that the independence of the HoS should be guaranteed by the Constitution. The legislation should specify the conditions for appointments, reappointments, employment, removal and retirement of the HoS and of the members of collegial institutions (Mexico Declaration (ISSAI 10), Principle 2). Audit staff must not in their profession be influenced by the audited organizations or be dependent on such organizations (Mexico Declaration (ISSAI 10), Principle 3; Quality Control of SAIs (ISSAI 40), Element 4)

***The SAI has a sufficiently broad mandate***

SAIs should be empowered to audit the

1. use of public monies, resources, or assets, by a recipient or beneficiary regardless of its legal nature
2. collection of revenues owed to the government or public entities
3. Auditing of the budget and budgetary processes, performance information and environmental issues of government or public entities
4. legality and regularity of government or public entities accounts
5. quality of financial management and reporting, and
6. economy, efficiency and effectiveness of government or public entities operations (Mexico Declaration (ISSAI 10), Principle 3)

The mandate of the SAI should be clearly defined preferably in the Constitution or in separate audit legislation. It should spell out the powers and responsibilities of the SAI, such as the mandate to carry out certain audits e.g. performance audit and the mandate to audit certain entities. Except when specifically required to do so by legislation, SAIs do not audit political decisions, laws or policies but restrict themselves to the audit of their implementation.

***The Head of SAI and his/her staff have mandate to and discretion to discharge its function – Access to information***

SAIs should have adequate powers to obtain timely, unfettered, direct and free access to all the necessary documents and information, for the proper discharge of their statutory responsibilities. (Mexico Declaration (ISSAI 10), Principle 4)

***The Head of SAI and his/her staff have mandate to and discretion to discharge its function –Discretion in selection of audit topics***

SAIs are free from direction or interference from the Legislature or the Executive in the selection of audit issues (Mexico Declaration (ISSAI 10), Principle 3)

***The Head of SAI and his/her staff have mandate to and discretion to discharge its function –Freedom to decide on content, timing of audit reports and to publish and disseminate them***

SAIs are free to decide the content of their audit reports and the timing of these reports except where specific reporting requirements are prescribed by law. The legislation should specify minimum audit reporting requirements for a SAI and where appropriate, specific matters that should be subject to a formal audit opinion or certificate. SAIs may accommodate specific requests for investigations or audits by the Legislature, as a whole, or one of its commissions, or the government. They are also free to publish and disseminate their reports, once they have been formally tabled or delivered to the appropriate authority – as required by law. (Mexico Declaration (ISSAI 10), Principle 6)

***The Head of SAI and his/her staff have mandate to and discretion to discharge its function –Direct submission of reports to Parliament***

SAIs shall be empowered to and required by the Constitution to report its findings annually and independently to Parliament or any other responsible body. (Lima Declaration (ISSAI 1), Section 16)

***Effective follow up mechanism on recommendations***

SAIs shall have their own internal follow-up system to ensure that the audited entities properly address their observations and recommendations as well as those made by the Legislature, one of its commissions, or the auditee's governing board, as appropriate. The follow up report is submitted by the SAI to the Legislature, one of its commissions, or the auditee's governing board, as appropriate, for consideration and action. (Mexico Declaration (ISSAI 10), Principle 7)

***The SAI's reporting on own activities and use of resources***

SAIs shall assess their operations and performance in all areas, financial audit, performance audit etc., and report on the efficiency and effectiveness with which they use their funds. SAIs may use performance indicators to assess the value of audit work for Parliament, citizens and other stakeholders. They should follow up their visibility, outcomes and impact through external feedback. (Principles of transparency and accountability (ISSAI 20), Principle 6) An activity report should annually be submitted to the Legislature, to other state bodies - as required by the constitution, statutes or legislation – and to the public. (Mexico Declaration (ISSAI 10), Principle 3)

***Oversight and accountability: the Parliament or an oversight body appoints the SAI's external auditors***

The SAIs' financial statements are made public and are subject to external independent audit or parliamentary review. (Principles of transparency and accountability (ISSAI 20), Principle 6)

**Organization and Management**

The domain Organization and Management covers management tools as plans and how they should be used efficiently, but also the way a manager should behave as a leader. Organization and Management includes the following elements:

***Leadership and direction***

A SAI should establish policies and procedures designed to promote an internal culture recognizing that quality is essential in performing all of its work. The policies and procedures should be set by the HoS, who retains overall responsibility for the system of quality control. (Quality Control for SAIs (ISSAI 40), Element 1)

***Strategic planning<sup>6</sup>***

SAIs should in their planning be free from direction or interference from the Legislature or the Executive (Mexico Declaration (ISSAI 10), principle 3), but their strategy among others should be made public (Principles of transparency and accountability (ISSAI 20), principle 2). SAIs should according to ISSAI 20, Principle 6 manage their operations economically, efficiently, effectively and in accordance with laws and regulations that necessitates planning.

There are no specific standards for the content of the strategic and the annual operational planning. However, AFROSAI-E has in cooperation with IDI developed and published a handbook in strategic planning.

***Annual Operational Planning<sup>7</sup>***

What is valid in the standards for strategic planning is also valid for annual operational planning. There is as for the strategic plan not specific standards for the content of the annual operational plan. AFROSAI-E is at present also developing a guideline for annual operational planning.

***The organization of the SAI – Organizational development***

The SAI is constantly trying to organize its staff in functions and units with relevant reporting to achieve the strategic goals and objectives in the most economic, efficient and effective way. SAIs should in their organization and management of their office be free from direction and interference from the Legislature and the Executive. (Mexico Declaration (ISSAI 10), principle 3)

<sup>6</sup> Strategic Planning is a systematic process through which an organization agrees on, and builds commitment among key stakeholders to priorities that are essential to its mission and are responsive to the environment/ stakeholders. Strategic planning is about decisions that are overarching, fundamental, directional and oriented to a medium or longer-term future, while annual operational planning is about developing on an annual basis detailed plans for the implementation of the strategic decisions taken during the strategic planning process. AFROSAI-E/IDI Strategic Planning; A Handbook for Supreme Audit Institutions, 2009, page 31ff

<sup>7</sup> Annual operational planning is about developing annual detailed plans for the implementation of the Strategic plan. Ibid page 33

***The organization of the SAI –Existence of a performance audit unit***

SAIs should be empowered to audit the economy, efficiency and effectiveness of government and public entities operations (Mexico Declaration (ISSAI 10), principle 3. There are no standards for how to organize the performance auditors. However, experience has shown that there is a critical mass of minimum 10 persons for a unit to develop its profession, handle staff turnover and integrate new members.

***The organization of the SAI –Existence of an IT/IS-audit function***

There are somewhat different opinions among practitioners on how to organize the IT/IS-audit (Information System audit). Some prefer a separate unit; while most prefer an integrated solution, with IT/IS auditors as a function and members of regularity and performance audit units. The focus in this Guide is therefore on development of IT/IS-methods to enable a functional capacity development and not on how IT/IS-audit is organised.

***The organization of the SAI –Existence of an IT-support function***

The ICBF is using the COBIT framework (Control Objectives for Information and related Technology) which provides guidance to management on the organizational aspects of the IT support unit. The framework gives guidance on the ratio of the IT staff to total employees.

***An internal control system***

An internal control system including an internal audit function consists of the following interrelated components: control environment, risk assessment, control activities, information and communication and finally monitoring. The system is designed to provide a reasonable assurance that the SAI's general objectives are being achieved. (Guidelines for Internal Control Standards for the Public Sector/INTOSAI GOV 9100) SAIs employ sound management practices, including appropriate internal controls over its financial management and operations. This may include internal audits and other measures described in INTOSAI GOV 9100. (ISSAI 20 principle 6)

***Use of resources – management information system (MIS) tracking key management information***

Information systems produce reports that contain operational, financial and non-financial, and compliance related information and that make it possible to run and control the operation. They deal not only with internally generated data, but also with information about external events, activities and conditions necessary to enable decision-making and reporting. Management's ability to make appropriate decisions is affected by the quality of information which implies that the information should be appropriate, timely, current, accurate and accessible. (INTOSAI GOV 9100 Guidelines for Internal Control Standards for the Public Sector, page 36)

***Use of resources – A time recording system to enable reporting of staff costs***

A time recording system is part of the management information system. Common knowledge is that a SAI needs a time recording system to efficiently and effectively use its human resources.

***Code of ethics and its monitoring***

SAIs should have ethical rules or codes, policies and practices that are aligned with ISSAI 30, Code of Ethics. They should prevent internal conflicts of interest and corruption and ensure transparency and legality of their operations as well as actively promote ethical behavior throughout the organization. The ethical requirements and obligations of auditors, magistrates in the Court model, civil servants or others are made public. (Principles of transparency and accountability (ISSAI 20), Principle 4)

A SAI should communicate timely and widely on their activities and results (ISSAI 20 Principle 8), which include information about the implementation of the code of ethics. The information requires monitoring. Monitoring of the implementation of a code of ethics is also part of the internal control system.

## Human Resources

The domain Human Resources covers items of importance for the management and development of managers and staff at the SAI. Human Resources includes following elements:

***A human resource and professional development policy (including Recruitment, Remuneration, Retention, Performance management, Career development, Training, Staff welfare, Professional development and Job rotation)***

An SAI should establish policies and procedures designed to enable it to secure with reasonable assurance adequate human resources with the competence, capabilities and commitment to ethical principles necessary to:

- a) perform its tasks in accordance with relevant standards and applicable and legal and regulatory requirements; and
- b) enable the SAI to issue reports that are appropriate in the circumstances

SAIs should ensure that Human Resources policies and procedures give appropriate emphasis to quality. Such policies and procedures related to: Recruitment (and the qualifications of recruited staff), Performance evaluation, Professional development, Capabilities (including sufficient time to perform assignments to the required quality standard), Competence (including technical competence), Career development, Promotion, Compensation and The estimation of personnel needs.

(Quality control for SAIs (ISSAI 40), Element 4)

AFROSAI-E is developed a handbook for best practice for human resource management to support SAIs operating under different circumstances, as within or out of the civil service. This handbook is will be reviewed in 2016 to captures ISSAI 12 principles, ISSAI 100 requirements and new considerations in the draft ISSAI 30.

***Development plan(s) aligned with the strategic plan and the annual operational plan***

SAIs manage their operations economically, efficiently effectively and in accordance with laws and regulations (Mexico Declaration (ISSAI 10), principle 6). The implication of principle 6 is that there should be close relation between the SAI strategic and operational plans and the annual development or capacity building plan, which includes training and other human resource development activities.

***Management of personnel – management of recruitment, development, staff welfare programs, performance appraisal system, staff retaining system, mechanism to fill vacant posts and system for exit of personnel***

The management of personnel is both an efficiency/effectiveness issue and a quality issue. SAIs should ensure that Human Resources policies and procedures give appropriate emphasis to quality. Such policies and procedures are to be related to: Recruitment (and the qualifications of recruited staff), Performance evaluation, Professional development, Capabilities (including sufficient time to perform assignments to the required quality standard), Competence (including technical competence), Career development, Promotion, Compensation and the estimation of personnel needs.

(Mexico Declaration (ISSAI 10), Principle 6 and Quality Control for SAIs (ISSAI 40), Element 4: Human Resources)

***Training aspects with evaluation mechanisms: New entrants, Management development, leadership development, on-the-job training, Secondments to other SAIs, Audit/accounting qualifications and Coaching and mentoring process***

Special attention should be given to improve the theoretical and practical professional development of all members and audit staff of SAIs, through internal, university and international programs. SAIs should promote learning and training for all staff to encourage their professional development and to help ensure that personnel are trained in current developments in the profession. (Lima Declaration, (ISSAI 1), section 14 and Quality Control for SAIs (ISSAI 40), Element 4 and 6)

***SAI capacity to train its staff***

The fulfillment of this element is as the earlier ones dependent on the implementation of ISSAI 10, Principle 6 and ISSAI 40, Element 4. The element highlights the SAI's capacity to use information to further enlarge the knowledge and the skill of the staff and management (Mexico Declaration (ISSAI 10), Principle 6 and Quality Control for SAIs (ISSAI 40),

Element 4). A SAI should be responsive to new/revised standards, regional manuals etc. and function as a learning organization.

***SAI capacity to use information and develop knowledge and skill (a learning organization)***

SAIs should strive to achieve a culture that recognizes and rewards high quality work throughout the SAI. To achieve that culture the Head of the SAI should set the right “tone at the top”, which emphasizes the importance of quality in all work of the SAI. Skills and competencies needed to perform the work to achieve the SAIs mission and meet their responsibilities shall be maintained and developed by the SAI, which should promote learning and training for all staff to encourage their professional development. (Principles of Transparency and accountability (ISSAI 20), Principle 6; Quality Control for SAIs (ISSAI 40), Element 1 and 4)

**Audit Standards and Methodology**

The domain Audit Standards and Methodology covers the audit process from the planning stage to the reporting. It means that certain elements are closely linked to other domains such as Human Resource and Communication and stakeholder management. Audit Standards and Methodology includes the following elements:

***Annual Audit Plan covering: Assessments of constraints, Current issues and stakeholder expectations, Risk assessments in place for prioritizing, clear statement of audit coverage, Activity plans regularity and performance audits and Addressing of backlogs***

SAIs normally operate with limited resources. SAIs should consider their annual work program and whether they have the resources to deliver the range of work to the desired level of quality. To achieve this, SAIs should have a system to prioritize their work and optimize their resources to the desired level of quality and which takes into account the need to maintain quality. If resources are not sufficient and pose a risk to quality, the SAI should have procedures to ensure that the lack of resources is brought to the attention of the HoS and, where appropriate, the legislature or budgetary authority. (Quality Control for SAIs (ISSAI 40), Element 3: Acceptance and continuance)

The annual audit plan serves as a “system” to provide the SAI with the necessary information to carry out the audits in an efficient and effective way. AFROSAI-E developed guidelines for operational planning and annual audit planning which SAIs can use.

***Audit manuals – Aligned to international standards***

SAIs should use appropriate work and standards, and a code of ethics, based on official documents of INTOSAI, IFAC or other recognized standard-setting bodies. SAIs should ensure appropriate policies, procedures and tools such as audit methodologies are in place for carrying out the range of work that is the responsibility of the SAI. And the SAIs should ensure that applicable standards are followed in all work carried out. In conclusion the audit manuals should be aligned to international standards. (Mexico Declaration (ISSAI 10), Value and Benefits of SAIs (ISSAI 12) Principle 3, Quality Control for SAIs (ISSAI 40), Element 5: Performance of audits and other work)

***Audit manuals – Connected to a training program***

SAIs should ensure appropriate policies, procedures and tools, such as audit methodologies are in place for carrying out the range of work that is the responsibility of the SAI. Promotion of learning and training for all staff to encourage their professional development and regular updating should also be supported by the SAIs (Quality Control for SAIs (ISSAI 40) Element 5 and 4).

***Audit manuals – Reviewed and updated regularly***

SAIs should ensure appropriate policies, procedures and tools, such as audit methodologies are in place for carrying out the range of work that is the responsibility of the SAI. (Quality Control for SAIs (ISSAI 40), Element 5) To ensure that the audit manuals are appropriate the SAI has to review and update them regularly.

**Quality control measures and quality assurance: a) SAI policy and procedures, b) Roles and responsibilities defined, c) Type of review specified and planned, including nature, scope and frequency and d) Implementation of a quality assurance handbook or guidance for full compliance to international standards**

An SAI should establish policies and procedures designed to provide it with reasonable assurance that its audits and other work are carried out in accordance with relevant standards and applicable legal and regulatory requirements, and that the SAI issues reports that are appropriate in the circumstances. Such policies and procedures should include:

- a) matters relevant to promoting consistency in the quality of the work performed
- b) supervision responsibilities, and
- c) review responsibilities

(Quality Control for SAIs (ISSAI 40), Element 5)

**Quality assurances or peer reviews performed by others**

An SAI should establish a monitoring process designed to provide it with reasonable assurance that the policies and procedures relating to the system of quality control are relevant and adequate and are operating effectively. The monitoring process should:

- a) include an ongoing consideration and evaluation of the SAI's system of quality control, including a review of a sample of completed work across the range of work carried out by the SAI
- b) require responsibility for the monitoring process to be assigned to an individual or individuals with sufficient and appropriate experience and authority in the SAI to assume that responsibility, and
- c) require that those carrying out the review are independent (i.e. they have not taken part in the work at any quality control review of the work.)

(Quality Control for SAIs (ISSAI 40), Element 6: Monitoring)

**Audit techniques such as electronic working papers and computer assisted audit techniques**

Audit methods shall always be adapted to the progress of the sciences and techniques relating to financial management. (The Lima Declaration (ISSAI 1): Section 13. Audit methods and procedures)

SAIs should ensure that they have appropriate policies, procedures and tools, such as audit methodologies are in place for carrying out the range of work that is the responsibility of the SAI. (Quality Control for SAIs (ISSAI 40), Element 5)

**Implementation of the SAI communication strategy for the audit process with the auditees**

SAIs should ensure appropriate procedures are followed for verifying findings to ensure those parties directly affected by the SAI's work have an opportunity to provide comments prior to the work being finalized. This opportunity to comment should exist regardless of whether or not a report is made publicly available by the SAI.

**SAI communication with a) relevant experts, b) Professional bodies, c) Relevant journals, d) Internal audit and e) Other public sector audit institutions**

SAIs should communicate timely and widely on their activities and audit results through the media, websites and other means. They should establish policies and procedures that encourage high quality or discourage or prevent low quality. This includes creating an environment that is stimulating, encourages proper use of professional judgment and promotes quality improvements. (Principles of transparency and accountability (ISSAI 20), Principle 8) The international exchange of ideas and experiences within the INTOSAI institutions is an effective means of helping SAIs accomplish their task (The Lima declaration (ISSAI 1), Section 15. International exchange of experiences)

**SAI reporting should ensure - Follow up of previous recommendations**

SAIs should have their own internal follow up system to ensure that the audited entities properly address the SAIs' observations and recommendations as well as those made by the Legislature, one of its commissions or the auditee's governing boards, as appropriate. (Mexico Declaration (ISSAI 10), Principle 7)

***SAI reporting should ensure – Standard structure of reports, user friendly with materiality considerations***

The reports shall present facts and their assessment in an objective, clear manner and be limited to essentials. The wording of the reports shall be precise and easy to understand (The Lima Declaration (ISSAI 1), Section 17; Method of reporting).

**Communication and Stakeholder Management**

The domain Communication and Stakeholder Management covers internal and external communication at the SAI. The ICBF does not have a special domain for the performance and the result of audit. This domain with its inclusion of stakeholders is instead used for disclosure of the information. SAIs are encouraged to communicate effectively with their stakeholders. (The value and benefits of SAIs – ISSAI 12 principle 6). Communication and Stakeholder Management covers the following elements:

***Communication policy and strategy covering internal and external communications based on: Legal framework, Vision, mission and values, Stakeholder analyses (including prioritization), SWOT or similar analysis and GAP analyses considerations***

SAIs should make public their mandate, responsibilities, mission and strategy. They should also adopt audit standards, processes and methods and communicate these. And the SAIs should communicate timely and widely on their activities and audit results through the media, websites and by other means. (Principles of transparency and accountability (ISSAI 20), Principles 2, 3 and 8)

A communication policy and strategy is needed for the implementation of the standards. AFROSAI-E has developed a handbook for how to best prepare a communication policy and strategy based on the mentioned input. (AFROSAI-E: Communication, *A Handbook on Communication for Supreme Audit Institutions*; 2010)

***Channels of communication between SAI and Parliament, PAC and Judiciary***

SAIs should communicate timely and widely with interested parties. (Mexico Declaration (ISSAI 20), Principle 8, ISSAI 12- Value and Benefits of SAI, principle 6) The Parliament, PAC and the Judiciary in countries with a court system should be the most important parties to communicate with. It is therefore important that the SAI establish communication channels with these.

***Ad hoc meetings with Ministry of Finance and oversight bodies***

An SAI should have full discretion in the discharge of their responsibilities, they should cooperate with governments or public entities that strive to improve the use and management of public funds (Mexico Declaration (ISSAI 10), Principle 3). Channels of communication should be established between the SAI and important stakeholders. However, it is important that beside the annually planned meetings such a relation exists between the SAI and the Ministry of Finance and oversight bodies that it is very easy and productive to arrange ad hoc meetings to discuss emerging areas interests and concerns.

***Internal communication including: a) Alignment of staff's vision, mission, goals and objectives and b) Implementation of effective sharing practices***

SAIs make publicly available their mandate, their missions, organization and strategy (Principles of transparency and accountability (ISSAI 20), Principle 2) In order to achieve this external communication a SAI must ensure via internal communication, internalization and other means that the staff fully understand the matters to fulfill their work.(Value and Benefits of SAIs (ISSAI 12) and Quality Control for SAIs (ISSAI 40), Element 4)

How to develop external and internal communication is presented in AFROSAI-E's handbook on communication.

### ***Promotion of the SAI via engagement with Media, Public, Academic institutions and International community and organizations***

SAIs communicate timely and widely on their activities and audit results through the media, websites and by other means. They should communicate openly with the media or other interested parties on their operations and make the audit results visible in the public arena. SAIs should also encourage public and academic interest in their most important conclusions. (Principles of transparency and accountability (ISSAI 20), Principle 8, ISSAI 12 principle 6))

### ***Audit performance and results***

SAIs should report publicly on the results of their conclusions regarding overall government activities. The reporting should include the SAI's own actions and activities (Principles of transparency and accountability (ISSAI 20)) and Value and Benefits of SAIs (ISSAI 12, principle 6).

## **How to use the ICBF**

The elements in the Framework are generic, which means that they are the same for all the 5 levels. Indicators have therefore been developed to assist the SAI to position them in the ICBF. The use of the indicators will result in different positions in the domains depending on the SAI's development.

The appended matrix, Appendix 2, is designed to help the SAI in its assessment to decide where the SAI is positioned between level 1 and level 4 in the Framework. Level 5 is not included as none of the SAIs in the region has achieved that level for any of the elements. Most of the SAIs are between level 2 and 3, which explains why level 3 is the set level for the strategic objectives in the AFROSAI-E Corporate Plan 2010 – 2014.

The differences in expected results between the four levels in the matrix are underlined by the recurrent use of some words. There is no result of the indicator at level 1. There are neither any plans nor activities to change the situation. At level 2 plans are prepared or its content developed. However, what is developed is not implemented. If e.g. a manual exists, but is not used and therefore not implemented then the SAI is still at level 2. Level 3 has been achieved if what is stated in the indicator has been implemented. However, the implementation is not functioning to its full extent, which means that neither the SAI nor the key stakeholders are satisfied. Implementation can take a long time, for example implementation of a manual takes time before it is fully internalized at an institutional and at an individual level. However, the SAI, representing both the staff and the top management, and the key stakeholders are fully satisfied with the implementation at level 4. The satisfaction is also an expression of that the SAI is able to manage its core business in an efficient and effective way.

It is necessary to be able to assess the indicators in a way that facilitates for different persons to come to the same result when using the indicators. It should also be possible to find evidence on why the result of an indicator has been positioned on a specific level. Words like implementation therefore needs to be interpreted in the same way either if the functioning is not necessarily 100% or if it is to the full satisfaction of the SAI and the key stakeholders. It must therefore be possible to document if the SAI and the key stakeholders are fully satisfied. What is a key stakeholder has to be defined by the individual SAI for the individual situation. However, the staff is generally always part of the key stakeholders as well as parliament and the executive.

The ICBF has been developed as a tool for the SAI's capacity development. The guideline is provided to support the SAI in its self assessment and development. The result of the self assessment and the conclusions drawn as input in strategic and other plans should be documented. The documented result is an important source for the Top Managements'

monitoring and evaluation of the development of the SAI. The result can also be used for benchmarking with other SAIs or for reporting and information to key stakeholders.

## Appendix 1: AFROSAI-E Institutional Capacity Building Framework (ICBF) – A Generic Format of the Institutional Perspective

INDEPENDENCE AND LEGAL FRAMEWORK	ORGANIZATION AND MANAGEMENT	HUMAN RESOURCES	AUDIT STANDARDS AND METHODOLOGY	COMMUNICATION AND STAKEHOLDER MANAGEMENT
<p><b>INDEPENDENCE OF THE SAI</b></p> <ul style="list-style-type: none"> <li>➤ Appropriate and effective constitutional/statutory/legal framework</li> <li>➤ Financial autonomy</li> <li>➤ Managerial and administrative autonomy</li> <li>➤ Appropriate human, material and monetary resources</li> </ul> <p><b>INDEPENDENCE OF THE HEAD OF SAI AND MEMBERS OF COLLEGIAL INSTITUTIONS</b></p> <ul style="list-style-type: none"> <li>➤ Security of tenure</li> <li>➤ Legal immunity in the normal discharge of their duties</li> </ul> <p><b>SUFFICIENTLY BROAD MANDATE</b></p> <ul style="list-style-type: none"> <li>➤ A broad mandate and full discretion in the discharge of SAI functions</li> <li>➤ Direct submission of reports to Parliament</li> <li>➤ Access to information</li> <li>➤ Discretion in selection of audit issues</li> <li>➤ Freedom to decide on content, timing of audit reports and to publish and disseminate them</li> </ul>	<p><b>LEADERSHIP AND DIRECTION</b></p> <p><b>STRATEGIC PLANNING</b></p> <p><b>ANNUAL OPERATIONAL PLANNING</b></p> <p><b>ORGANIZATION OF THE SAI</b></p> <ul style="list-style-type: none"> <li>➤ Organizational development</li> <li>➤ Existence of a performance audit function</li> <li>➤ Existence of an IS audit function</li> <li>➤ Existence of an IT support function</li> </ul> <p><b>INTERNAL CONTROL SYSTEM</b> in line with International standards</p> <p><b>USE OF RESOURCES</b></p> <ul style="list-style-type: none"> <li>➤ A management information system (MIS) tracking key management information</li> <li>➤ A time recording system to enable reporting of staff costs</li> </ul>	<p><b>HUMAN RESOURCE AND PROFESSIONAL DEVELOPMENT POLICY</b></p> <p>Including:</p> <ul style="list-style-type: none"> <li>➤ Recruitment</li> <li>➤ Remuneration</li> <li>➤ Performance management system</li> <li>➤ Career development</li> <li>➤ Training</li> <li>➤ Staff welfare</li> <li>➤ Professional development</li> <li>➤ Job rotation</li> <li>➤ Retaining</li> <li>➤ Exit</li> </ul> <p><b>DEVELOPMENT PLANS</b> Aligned with:</p> <ul style="list-style-type: none"> <li>➤ Strategic plan</li> <li>➤ Annual operational plan</li> </ul> <p><b>MANAGEMENT OF PERSONNEL</b></p> <ul style="list-style-type: none"> <li>➤ Recruitment</li> <li>➤ Development</li> <li>➤ Staff welfare</li> <li>➤ Performance appraisals</li> <li>➤ Retaining</li> <li>➤ Filling of vacant posts</li> <li>➤ Exit</li> </ul>	<p><b>ANNUAL AUDIT PLAN</b> Covering:</p> <ul style="list-style-type: none"> <li>➤ Assessments of constraints</li> <li>➤ Current issues and stakeholder expectations</li> <li>➤ Risk assessments in place for prioritizing audit risk</li> <li>➤ Clear statement of audit coverage</li> <li>➤ Activity plans for regularity and performance audits</li> <li>➤ Addressing of backlogs</li> </ul> <p><b>AUDIT MANUALS</b></p> <ul style="list-style-type: none"> <li>➤ Aligned to international standards</li> <li>➤ Connected to a training program</li> <li>➤ Reviewed and updated regularly</li> </ul> <p><b>QUALITY CONTROL MEASURES AND QUALITY ASSURANCE</b></p> <ul style="list-style-type: none"> <li>➤ SAI policy and procedures</li> <li>➤ Roles and responsibilities</li> <li>➤ Type of review specified and planned, including nature, scope and frequency</li> <li>➤ Implementation of a quality assurance handbook or guidance for full compliance to international standards</li> </ul>	<p><b>COMMUNICATION POLICY AND STRATEGY COVERING INTERNAL AND EXTERNAL COMMUNICATIONS</b> Based on:</p> <ul style="list-style-type: none"> <li>➤ Legal framework</li> <li>➤ Vision, mission and values</li> <li>➤ Stakeholder analysis (including prioritization)</li> <li>➤ SWOT or similar analysis</li> <li>➤ Gap analysis considerations</li> </ul> <p><b>CHANNELS OF COMMUNICATION</b> Between:</p> <ul style="list-style-type: none"> <li>➤ SAI and Parliament</li> <li>➤ PAC and Judiciary</li> </ul> <p><b>AD HOC MEETINGS</b> With:</p> <ul style="list-style-type: none"> <li>➤ Ministry of Finance and oversight bodies</li> </ul> <p><b>INTERNAL COMMUNICATION</b> Including:</p> <ul style="list-style-type: none"> <li>➤ Alignment of staff to SAI's vision, mission, goals and objectives</li> <li>➤ Implementation of effective information sharing practices</li> </ul>

INDEPENDENCE AND LEGAL FRAMEWORK	ORGANIZATION AND MANAGEMENT	HUMAN RESOURCES	AUDIT STANDARDS AND METHODOLOGY	COMMUNICATION AND STAKEHOLDER MANAGEMENT
<p><b>EFFECTIVE FOLLOW UP MECHANISM</b> at the SAI on its recommendations</p> <p><b>SAIS REPORTING ON ITS OWN ACTIVITIES AND USE OF RESOURCES</b></p> <p><b>OVERSIGHT AND ACCOUNTABILITY</b> The Parliament or an oversight body appoints the SAI's external auditors</p>	<p><b>CODE OF ETHICS</b> and its monitoring</p>	<p><b>TRAINING ASPECTS WITH MONITORING AND EVALUATION MECHANISMS</b> For:</p> <ul style="list-style-type: none"> <li>➤ New entrants</li> <li>➤ Management development</li> <li>➤ On the job training</li> <li>➤ Secondments to other SAIs</li> <li>➤ Audit/accounting qualifications</li> <li>➤ Coaching and mentoring process</li> </ul> <p><b>CAPACITY TO TRAIN ITS STAFF</b> To:</p> <ul style="list-style-type: none"> <li>➤ use information</li> <li>➤ develop knowledge</li> <li>➤ develop skill</li> </ul>	<p><b>QUALITY ASSURANCE PROCESSES PERFORMED BY OTHERS</b></p> <p><b>AUDIT IT-TECHNIQUES</b> Such as:</p> <ul style="list-style-type: none"> <li>➤ Electronic working papers</li> <li>➤ Computer assisted audit techniques (CAATS)</li> </ul> <p><b>IMPLEMENTATION OF THE SAI COMMUNICATION STRATEGY</b> for the audit process with the auditees</p> <p><b>COMMUNICATION</b> With:</p> <ul style="list-style-type: none"> <li>➤ Relevant experts</li> <li>➤ Professional bodies</li> <li>➤ Relevant journals</li> <li>➤ Internal audit</li> <li>➤ Other public sector audit institutions</li> </ul> <p><b>SAI REPORTING</b> Should include:</p> <ul style="list-style-type: none"> <li>➤ Follow up on previous recommendations</li> <li>➤ Standard structure of reports, user-friendly with materiality considerations</li> </ul>	<p><b>PROMOTION OF THE SAI</b> Via:</p> <ul style="list-style-type: none"> <li>➤ Engagement with: <ul style="list-style-type: none"> <li>&gt; Media</li> <li>&gt; The public</li> <li>&gt; Academic institutions</li> <li>&gt; International community and organizations</li> </ul> </li> <li>➤ Use of effective information sharing practices</li> </ul> <p><b>AUDIT PERFORMANCE AND RESULTS</b> Such as:</p> <ul style="list-style-type: none"> <li>➤ Audit coverage of expenditure</li> <li>➤ Number of signed and issued or published performance audit reports</li> <li>➤ Number of/percentage of performance auditors in relation to total audit staff</li> <li>➤ Integration of IS audit in regularity and performance audit</li> <li>➤ Coverage of IS audit</li> <li>➤ Time for submission of the annual audit report to Parliament from the beginning of the year</li> <li>➤ Time for implementation of the recommendations</li> <li>➤ Key stakeholders view on the benefit of the audit</li> </ul>

## Appendix 2: ICBF Matrix including domains, elements, indicators and the expected results for level 1 to level 4

INDEPENDENCE AND LEGAL FRAMEWORK						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
3	The independence of the SAI is spelled out in the legislation (constitution and/or audit act)	<b>No.</b> The independence of the SAI is not spelled out in the Constitution/legislation. The SAI is functioning as an internal audit body under supervision of the Executive. No action to change the situation has been taken	<b>No.</b> New legislation which spells out the SAI's independence is planned or compiled. However, not adopted by the legislation	<b>Yes.</b> The legislation explicitly spells out the SAI's independence. Legal requirements have been implemented. The implementation of legislation needs some improvement	<b>Yes.</b> The independence of the SAI is spelled out in the Constitution/legislation. The SAI and the key stakeholders are fully satisfied with the implementation	<i>Constitutional/ legal framework(I SSAI 10/ Mexico Declaration Principle 1)</i>
4	The establishment, role, powers and duties of the SAI is laid down in the constitution or comparable legal framework	<b>No.</b> The establishment, role, powers and duties of the SAI is not laid down in the constitution or comparable legal framework	<b>No.</b> The new legislation which spells out role, powers and duties of the SAI is planned or compiled in draft. However, it not yet adopted and approved by Parliament or an appropriate body yet.	<b>Yes.</b> The constitution or an appropriate legal framework explicitly lays down the role, powers and duties of the SAI. The same legal clauses have been implemented by the SAI. The implementation of the parts of the legal clause requires some improvement	<b>Yes.</b> The role, powers and duties of the SAI is laid down in the constitution or comparable legal framework. The SAI and key stakeholders are fully satisfied with the implementation	<i>Constitutional/ legal framework(I SSAI 10/ Mexico Declaration Principle 1)</i>
5	The head of SAI is appointed with sufficiently long and fixed term to comply with the requirement that <i>"The Head of SAI, and (where relevant) members of collegial institutions... (are) given appointments with sufficiently long and fixed terms, to allow them to carry out their mandates without fear of retaliation"</i>	<b>No.</b> The head of SAI is not appointed with sufficiently long and fixed term to comply with the requirement of a sufficient long and fixed term. It is an open life time appointment that ends with the appointee reaching his or her pensionable age.	<b>No.</b> The new legislation which spells out a sufficiently long and fixed term is planned or compiled in draft form. However, it is not yet enacted into law by the legislature.	<b>Yes.</b> The constitution or an appropriate legal framework explicitly spells out a fixed term appointment for the head of SAI or members of collegiate body. The said legal clauses have been implemented by the SAI. Some parts of the clauses have not been completely implemented.	<b>Yes.</b> The fixed term appointment clauses for the head of SAI or members of collegiate body to allow them to carry out their mandates without fear of retaliation have been explicitly spelt out and implemented. The SAI and key stakeholders are fully satisfied with the implementation.	<i>Constitutional/ legal framework(I SSAI 11:2)</i>

6	The relevant and applicable legislative framework(s) specifies, “... the conditions for appointments [reappointments] ... removal ... of the Head of the SAI, and (where relevant) members of collegial institutions ... by a process that ensures their independence from the executive” (e.g. with the approval of the legislature, and where relevant, the Head of State; removal only for just cause/impeachment, similar protections to those that apply to a High Court Judge)	<b>No.</b> The conditions for the appointments and removal of the head of the SAI and other members of the collegial institutions do not ensure independence. There is nothing being done to address the situation.	<b>No.</b> The head of the SAI and or other members of collegial institution are part of the Civil Service and subject to be appointed, reappointed and removed using civil services rules and regulations. However, a change in the legislation is planned in the near future.	<b>Yes.</b> The constitution or appropriate legal framework explicitly spells out the conditions for the appointment, reappointment and removal of the head of the SAI and or other members of a collegial institution by a process that ensures SAI independence from the executive. The implementation of the process needs some improvement.	<b>Yes.</b> The criteria and process setting out the conditions for the appointment, and removal of the head of the SAI and or other members of a collegial institution are explicitly set out in the constitution or appropriate legal framework have been implemented. The SAI and key stakeholders are fully satisfied with the implementation.	<i>Independence of the Head of SAI(HoS)/members and the staff of the SAI (ISSAI 10/Mexico Declaration Principle 2, ISSAI 40 element 4)</i>
7	The executive <b>does not</b> take part in the preparation of the SAI’s budget appropriation or the final decision on the SAI’s budget	<b>No.</b> The SAI is part of the Civil Service. Its budget is decided by the Ministry of Finance or similar institution on the same basis as for other departments or agencies. No action to change the situation has been taken.	<b>No.</b> The SAI is part of the Civil Service. Its budget is under the jurisdiction of the Executive. A change in the legislation is planned or compiled. However, the legislation is not adopted by the legislature.	<b>Yes.</b> The Budget appropriation can be influenced by the Executive, but the final decision in accordance with the legislation is taken by Parliament or an independent Committee appointed by it. The implementation of the budget process needs some improvement.	<b>Yes.</b> It is implemented in accordance with the Constitution/Legislation that the Parliament or a Committee appointed by it and not the Executive takes the real and final decision on the SAI’s budget to the full satisfaction of the SAI and the key stakeholders.	<i>Financial autonomy (ISSAI 10/ Mexico Declaration Principle 8)</i>
8	The SAI has leeway to apply directly to Parliament in line with the requirement that SAIs “... shall be entitled to apply directly for the necessary financial means to the public body deciding on the national budget” if it deems it necessary to appeal for additional funding	<b>No.</b> There is no leeway for the SAI to apply directly to Parliament or other appropriate body for additional funding if required. Nothing is being done to address the situation.	<b>No.</b> The SAI is subject to the normal rules and regulations that apply to all departments or ministries in the public service. There are plans to come up with a law that provides leeway to SAI to apply directly to Parliament for additional funding if needed.	<b>Yes.</b> There is explicit legal framework that allows the SAI to apply directly to Parliament for additional funding and the SAI is implementing them. The implementation of the legal framework regarding the application for additional funding directly to Parliament needs some improvement.	<b>Yes.</b> The explicit legal framework that allows the SAI to apply directly to Parliament for additional funding has been implemented. The SAI and all its key stakeholders are fully satisfied with the implementation.	<i>Financial autonomy (ISSAI 10/ Mexico Declaration Principle 8), ISSAI 11</i>
9	The SAI decides on its own organization	<b>No.</b> The Public Service Commission or similar institution decides on the SAI’s organizational structure. No action to change the situation has been taken.	<b>No.</b> The Public Service Commission or similar institution decides on the SAI’s organizational structure in consultation with the SAI. How the SAI will independently structure its organization is	<b>Yes.</b> The SAI decides on its own organization. However, the implementation of the “organizational tool” needs improvement.	<b>Yes.</b> The SAI decides on its own organization to its own and the key stakeholders’ full satisfaction.	<i>Managerial /administrative autonomy (ISSAI 10/ Mexico Declaration principle 8)</i>

			planned or developed. However, very little is implemented.			
10	The SAI has the mandate to decide upon all human resource matters (recruitment, remuneration, promotion etc)	<b>No.</b> The Public Service Commission or similar institution decides on all Human Resource matters. No action to change the situation has been taken	<b>No.</b> The Public Service Commission (similar institution) decides on all HR matters. The SAI has plans or has developed how to manage Human Resource matters with a change in legislation. However, very little is implemented.	<b>Yes.</b> It is implemented in accordance with legislation that the SAI decides on all HR-matters. The SAI can apply some of the rules from the Civil Service. However, the process needs some improvement.	<b>Yes.</b> It is implemented in accordance with Constitution/legislation that the SAI decides on all HR-matters to it's own and the key stakeholders' full satisfaction.	<i>Managerial /administrative autonomy (ISSAI 10/ Mexico Declaration principle 8)</i>
11	The SAI has appropriate human, material and monetary resources in relation to its mandate	<b>No.</b> the SAI has not sufficient human and monetary resources for its mandate according to the standards. No action to change the situation has been taken	<b>No.</b> The SAI has not sufficient human and monetary resources for its mandate according to the standards. Plans for improvement exist. However, very little is implemented.	<b>Yes.</b> The SAI has appropriate human and monetary resources. However, the need for improvement still exists.	<b>Yes,</b> the SAI has appropriate human and monetary resources to it's and the key stakeholders' full satisfaction.	<i>Appropriate human, material and monetary resources (ISSAI 10/ Mexico Declaration Principle 8)</i>

INDEPENDENCE AND LEGAL FRAMEWORK						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
12	The SAI is empowered to <b>audit the use of public monies</b> , resources or assets by a recipient or beneficiary regardless of its legal nature	<b>No.</b> The SAI and its mandate is not mentioned in the legislation. No action to change the situation has been taken.	<b>No.</b> The SAI's mandate is generally restricted to central government. The audit of local government as well as of parastatals and limited state companies can be included in the legislation. Plans exist or are	<b>Yes.</b> The SAI's unrestricted mandate in the legislation to audit the use of public monies, resources etc, is implemented. However, improvement is needed.	<b>Yes.</b> The SAI's unrestricted mandate to audit the use of public monies resources etc is included in the Constitution/ legislation to the full satisfaction of the SAI and its key stakeholders.	<i>A SAI with a sufficiently broad mandate (ISSAI 10 Mexico Declaration Principle 3)</i>

			compiled for a larger scope. However, very little is implemented.			
13	The SAI has the right to address parliament or the relevant parliamentary committee(s) regarding concerns it may have over audit arrangements for any public financial operations which are not within the audit mandate of the SAI	<b>No.</b> The SAI and its rights to address Parliamentary Committees regarding its mandate are not mentioned in the legislation. No action to change the situation has been taken	<b>No.</b> The SAI has limited rights to address only the executive regarding its concerns over public audit arrangements which are not within its mandate. There are plans to have this addressed in the new legislation.	<b>Yes.</b> There is an explicit legal framework that empowers the SAI to address Parliamentary Committees regarding its concerns over audit of public bodies that do not fall within its mandate. The legal clauses are being implemented. There is still need for improvement in the implementation.	<b>Yes.</b> The explicit legal framework that empowers the SAI to address Parliamentary Committees regarding its concerns over audit of public bodies that do not fall within its mandate is implemented with the full satisfaction of the SAI and its key stakeholders.	<i>A SAI with a sufficiently broad mandate (ISSAI 10 Mexico Declaration Principle 3), ISSAI 11</i>
14	The SAI is empowered to <b>audit the collection of revenues</b> by the government or public entities	<b>No.</b> The SAI and its mandate are not mentioned in the legislation. No action to change the situation has been taken.	<b>No.</b> Limited audits of the collection of revenues are performed.	<b>Yes.</b> The SAI's mandate to audit collection of revenue exists and is implemented. However improvement is needed.	<b>Yes.</b> The SAI's mandate to audit collection of government revenue is implemented to the full satisfaction of the SAI	<i>A SAI with a sufficiently broad mandate (ISSAI 10 Mexico Declaration Principle 3)</i>
15	The SAI is empowered to <b>audit the regularity</b> of government or public entities accounts	<b>No.</b> The SAI and its mandate are not mentioned in the legislation. No action to change the situation has been taken.	<b>No.</b> Audit of the legality and regularity takes place, but the scope is restricted. Plans exist or are developed to change the legislation. However, very little is implemented.	<b>Yes.</b> The SAI's mandate to audit the regularity of government or public entities is implemented. However, improvement is needed.	<b>Yes.</b> The SAI's mandate to audit the regularity of public entities is implemented to the full satisfaction of the SAI and its key stakeholders.	<i>A SAI with a sufficiently broad mandate (ISSAI 10 Mexico Declaration Principle 3)</i>
16	The SAI is empowered to <b>audit the quality</b> of financial management and reporting	<b>No.</b> The SAI and its mandate is not mentioned in the legislation. No action to change the situation has been taken.	<b>No.</b> The quality of financial management and reporting is planned or developed. However, very little is implemented.	<b>Yes.</b> The SAI's mandate to audit quality in financial management and reporting is implemented. However, improvement is needed.	<b>Yes.</b> The quality of financial management and reporting is implemented to the full satisfaction of the SAI and its key stakeholders.	<i>A SAI with a sufficiently broad mandate (ISSAI 10 Mexico Declaration Principle 3)</i>

INDEPENDENCE AND LEGAL FRAMEWORK						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
17	The SAI is empowered to <b>audit the economy, efficiency and effectiveness</b> of government or public entities' operations (performance audit)	<b>No.</b> The SAI and its mandate are not mentioned in the legislation. No action to change the situation has been taken.	<b>No.</b> The mandate for performance audit can be somewhat vague, e.g. only with a reference to the INTOSAI-standards without mentioning performance audit explicitly. Plans exist or are developed for a more specific reference in the legislation. However, very little is implemented.	<b>Yes.</b> The SAI's mandate to audit the 3 Es is implemented. The legislation explicitly mention performance audit as part of the SAI's mandate. However, improvement is needed.	<b>Yes.</b> The mandate to audit the 3 Es is implemented to the full satisfaction of the SAI and its key stakeholders	<i>A SAI with a sufficiently broad mandate (ISSAI 10 Mexico Declaration Principle 3)</i>
18	The Head of SAI and his/her staff (the SAI) has free access to all necessary documents and information from the auditees in accordance with the legislation	<b>No.</b> The SAI's access to information is influenced by the Ministry of Finance or similar institution. No action to change the situation has been taken.	<b>No,</b> it can be a problem to get information from certain auditees. Free access to information is not implemented even if the access is included in the legislation. Plans exist or are developed to improve the situation. However, very little is implemented.	<b>Yes.</b> Free access to information is implemented in accordance with the legislation. However, improvement is needed.	<b>Yes.</b> It is implemented in accordance with the Constitution/legislation that the SAI has free access to all supporting documents and information to the full satisfaction of the SAI and its key stakeholders.	<i>The Head of SAI and his/her staff's mandate (Mexico Declaration /ISSAI 10) Access to information ISSAI 1, Principle 4</i>
19	The Head of SAI and his/her staff (the SAI) has discretion in selection of audit issues	<b>No.</b> The SAI is not free from interference by the Executive. No action to change the situation has been taken.	<b>No.</b> The SAI is generally not free from interference by the Executive and the Legislature. Plans exist or are developed to change the legislation. However, very little is implemented.	<b>Yes.</b> The SAI in accordance with the legislation is free from interference from the Legislature and the Executive when selecting audit topics or issues. However improvement is needed.	<b>Yes.</b> It is implemented that the SAI in accordance with the Constitution/legislation is free from all interference from the Legislature and the Executive to the full satisfaction of the SAI and its key stakeholders.	<i>The Head of SAI and his/her staff's mandate (Mexico Declaration /ISSAI 10) Access to information ISSAI 1, Principle 4</i>

INDEPENDENCE AND LEGAL FRAMEWORK						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
20	The Head of SAI and his/her staff (the SAI) has freedom to decide on content and timing of audit reports and to publish and disseminate them	<b>No.</b> The SAI is not free to decide on the content, timing, publishing and dissemination of its reports. No action to change the situation has been taken.	<b>No.</b> The SAI is free to decide on the content, timing, publishing and dissemination of its reports according to the legislation, but is sometimes limited. Plans exist or are developed for the legislation to ensure the freedom of reporting. However, very little is implemented.	<b>Yes.</b> It is implemented to the extent that the SAI formally (legislation) and in reality is free to decide on the content, timing, publishing and dissemination of its reports. However improvement is needed.	<b>Yes.</b> The SAI is free to decide on the i) content ii) timing iii) publishing and iv) dissemination of reports v) (except when prescribed otherwise by law) according to the Constitution/ legislation. Both the SAI and its key stakeholders are fully satisfied.	<i>The Head of SAI and his/her staff's mandate (Mexico Declaration /ISSAI 10) Access to information ISSAI 1, Principle 4</i>
21	The Head of SAI and his/her staff (the SAI) has direct submission of reports to Parliament	<b>No.</b> The SAI submits its reports to the Executive. No action to change the situation has been taken.	<b>No.</b> The SAI cannot submit its reports directly to Parliament. The reports are tabled via the Executive (Ministry of Finance or the Presidency). Plans exist or are developed to change the legislation. However, no new legislation is implemented.	<b>Yes.</b> The SAI submits its reports to the Legislature or one of its commissions according to the legislation without the involvement of the Executive or any other body. However, improvement is needed.	<b>Yes.</b> The SAI submits in accordance with the Constitution/legislation its reports to the Legislature or one of its commissions to the full satisfaction of the SAI and its key stakeholders.	<i>The Head of SAI and his/her staff's mandate (Mexico Declaration /ISSAI 10) Access to information ISSAI 1, Principle 4)</i>

INDEPENDENCE AND LEGAL FRAMEWORK						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
22	The SAI has an effective follow-up mechanism on SAI <b>regularity audit</b> recommendations as well as those made by the Legislature	<b>No.</b> The SAI does not report to Parliament. No action to change the situation has been taken.	<b>No.</b> The observations and recommendations from the regularity audits are generally followed up during the next audit, if the audit covers the same object. The Parliament or its commissions sometimes make recommendations, but these are not followed up. A <u>follow up mechanism</u> is planned or developed. However, no mechanism is implemented.	<b>Yes.</b> A mechanism to follow up the SAI's observations and recommendations and the Parliament's /PAC's recommendations is implemented. The regularity auditors monitor their recommendations during the forthcoming audit. For performance audit special follow up audits are performed. However the mechanism needs improvement.	<b>Yes.</b> The SAI has implemented a follow up mechanism for its own recommendations and for those made by the Legislature or one of its commissions. The mechanism is functioning to the full satisfaction for the SAI and its key stakeholders.	<i>Effective follow up mechanism at the SAI on its recommendations (ISSAI 10, Principle 7)</i>
23	The SAI has an effective follow-up mechanism on SAI <b>performance audit</b> recommendations as well as those made by the Legislature	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Plans exist or are developed for the SAI to submit its follow up reports to the Legislature. However, very little is implemented.	<b>Yes.</b> The SAI has implemented a submission of its follow up reports to the Legislature or to one of its commissions. However the process needs to be improved.	<b>Yes.</b> The SAI's follow up reports are submitted to the Legislature or one of its commissions to the full satisfaction of the SAI and its key stakeholders.	<i>Effective follow up mechanism at the SAI on its recommendations (ISSAI 10, Principle 7)</i>
24	The SAI has an effective follow-up mechanism on SAI <b>compliance audit</b> recommendations as well as those made by the Legislature	<b>No.</b> No action to change the situation is being done.	<b>No.</b> Plans exist and or are in draft form to submit follow-up reports to the legislature on the implementation of recommendations by the executive.	<b>Yes.</b> The SAI has implemented an explicit mechanism for the submission of follow-up reports to the Legislature on the implementation of audit recommendations and that of the PAC by the executive. However, the process needs improvement.	<b>Yes.</b> The SAI has a robust follow-up mechanism in place. The SAI has submitted to the legislature a report on the status of implantation of audit recommendations and that of the PAC. The SAI and its key stakeholders are fully satisfied with the implementation.	<i>Effective follow up mechanism at the SAI on its recommendations (ISSAI 10, Principle 7)</i>

25	The SAI submits an annual report on its own performance to Parliament and other key stakeholders	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI includes some information of its performance or resources in the annual report, but it is not a comprehensive report on the SAI's performance. Plans exist or are developed on a more comprehensive reporting. However, very little is implemented..	<b>Yes.</b> The SAI submits a comprehensive report on its performance to the Legislature and other stakeholders according to the international standards and the legislation. This is done via a report separate from the annual audit report. However the process needs to be improved.	<b>Yes.</b> The SAI submits annually a comprehensive report on its performance to the Legislature and other key stakeholders according to international standards and the legislation to the full satisfaction of the SAI and its key stakeholders.	<i>SAIs reporting on own activities and use of resources (ISSAI 20 Principle 7)</i>
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INDEPENDENCE AND LEGAL FRAMEWORK						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
26	The Parliament or another oversight body appoints the SAI's external auditors	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The external auditors are appointed by the SAI or the executive. Plans exist or are developed to change the legislation. However, no new legislation is implemented.	<b>Yes.</b> Changes in legislation are implemented. The external auditors are appointed by and report to Parliament or another oversight body such as an Audit Commission. However improvement is needed.	<b>Yes.</b> The Parliament or another oversight body appoints the SAI's external auditors. The changes in the legislation and the procedure are implemented to the full satisfaction of the SAI and its key stakeholders.	<i>Oversight and accountability: The Parliament or an oversight body appoints the SAI's external auditors (ISSAI 20 Principle 6)</i>
27	The SAI has a Board <i>If "Yes" please describe the mandate of the board in the field for comments</i>	<b>Yes or No</b> – If yes, add description of the mandate of the board. What issues they decide on.				

ORGANIZATION AND MANAGEMENT						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
29	The head of SAI, top and senior management set appropriate tone and direction for the whole organization by documenting and disseminating the SAI vision and core values and promoting these in the SAI's public activities as well as to all staff	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The head of the SAI has only published the SAI vision, and core values however, most staff members are not aware of them. The SAI management are not living and espousing the SAI vision and values to lead by example.	<b>Yes.</b> The SAI has published, and distributed the SAI vision, values and strategic plan through various channels available. The SAI management are living out the vision and values of the SAI and promoting the same to the public and SAI staff. However, improvement is still needed	<b>Yes.</b> The SAI has published, and distributed the SAI vision, values and strategic plan through various channels available. All SAI management are living out the vision and values of the SAI and promoting the same to the public and SAI staff. The implementation is to the satisfaction of the SAI its key stakeholders	<i>Leadership and direction (ISSAI 40, Element 1)</i>
30	The Head of SAI has developed and implemented effective system(s) of delegating authority and holding managers to account for their actions in a manner that promotes a culture of quality in all the SAI work	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The promotion of culture, including policies and procedures etc. are planned or developed. However, very little is implemented.	<b>Yes.</b> A promotion of a culture of quality in all the work is implemented. However improvement is needed.	<b>Yes.</b> The Head of SAI has promoted a culture of quality in all its work to the full satisfaction of the SAI and its key stake-holders.	<i>Leadership and direction (ISSAI 40, Element 1)</i>
31	The Head of SAI has implemented measures to ensure that the SAI's managers and staff can carry out the audits according to international standards and other requirements (legal, competence, ethics, resources, supervision etc)	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Measures to ensure that the staff and managers can carry out audits according to international standards etc. are planned or developed. However, very little is implemented.	<b>Yes.</b> Measures are implemented to ensure that the SAI's managers and staff can carry out the audits according to international standards and other requirements. However improvement is needed.	<b>Yes.</b> Measures are implemented to ensure that the SAI's managers and staff carry out the audits according to the international standards and other requirements to the full satisfaction of the SAI and its key stakeholders.	<i>Leadership and direction (ISSAI 40, Element 1)</i>
32	The SAI has developed and implemented a strategic plan based on needs assessments, gap analyses and risk assessment that are designed to strengthen its institutional environment	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A needs assessment including a gap analysis is planned or developed. However, no needs assessment and risk assessment have been done.	<b>Yes.</b> The SAI has implemented a needs assessment including a gap analysis and risk assessment in the development and implementation of its strategic plan. However, improvement is needed.	<b>Yes.</b> The SAI has implemented a needs assessment including a gap analysis and risk assessment in the development and implementation of its strategic plan to the full satisfaction of the SAI and its key stakeholders.	<i>Strategic planning AFROSAI-E /IDI Strategic planning, A Handbook for Supreme Audit Institutions</i>

ORGANIZATION AND MANAGEMENT						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
33	The SAI has a documented <b>strategic planning process that ensures the involvement and high-level ownership</b> of all SAI staff from top leadership down to the rest of the staff as well as other key stakeholders.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A planning process is planned or developed. However, no planning process is implemented.	<b>Yes.</b> The SAI has implemented a documented strategic planning process(es) that ensure the high involvement and ownership of all SAI staff . However, the process needs improvement.	<b>Yes.</b> The SAI has implemented a documented a strategic planning process that ensures the involvement and high-level ownership of all SAI staff from top leadership down to the rest of the staff as well as other key stakeholders to the full satisfaction of the SAI and its key stakeholders.	<i>Strategic planning AFROSAI-E /IDI Strategic planning, A Handbook for Supreme Audit Institutions</i>
34	The SAI has developed and implemented a monitoring and evaluation mechanism to provide input on the achievement of strategic goals and objectives as well as input into the next strategic planning phase.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A system for monitoring and evaluation of the Strategic plans is planned or developed. However, no system for monitoring and evaluation is implemented.	<b>Yes.</b> The SAI has implemented a monitoring and evaluation system for the Strategic plans. However, the system needs improvement.	<b>Yes.</b> The SAI has implemented a monitoring and evaluation system for the Strategic plans to the full satisfaction of the SAI and its key stakeholders.	<i>Strategic planning AFROSAI-E /IDI Strategic planning, A Handbook for Supreme Audit Institutions</i>
35	The SAI has developed and implemented an annual operational plan based on its strategic plan	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> There are plans or development to base the annual operational plan on a strategic plan. However, an operational plan based on a strategic plan is not implemented.	<b>Yes.</b> The SAI has implement-ted an annual operational plan based on a strategic plan. However, the plan needs improvement.	<b>Yes.</b> The SAI has implemented an annual operational plan based on a strategic plan to the full satisfaction of the SAI and its key stakeholders.	<i>AFROSAI-E /IDI Strategic planning, A Handbook for SAIs</i>

ORGANIZATION AND MANAGEMENT						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
36	The SAI has implemented an annual operational plan based on assessments of risks in the environment and expectations from stakeholders	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> There are plans or development to base the annual operational plan on information from all business/functional units. However, use of information from the functional units for the annual operational plan is not done.	<b>Yes.</b> The SAI has implemented use of information from all business/ functional units for the annual operational plan based on risk assessment and stakeholders' expectations. However, the process needs improvement.	<b>Yes.</b> The SAI has implemented use of information from all the business /functional units, risk assessment and stakeholders' expectations for the annual operational plan to the full satisfaction of the SAI and its key stakeholders.	<i>Strategic planning AFROSAI-E /IDI Strategic planning, A Handbook for SAIs</i>
37	The operational plan is linked to the SAI budget and there is evidence to prove that all planned activities have been allocated adequate resources and covers all the functions and types of audits that will be carried out.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI's operational plan is not linked to the budget. Some planned activities are not allocated with adequate resources and does not cover all the SAI functions and activities	<b>Yes.</b> The SAI has implemented its operational plan based on its approved budget. Allocation of funds to key functions is based on risk assessment. However, there is still need to for improvement.	<b>Yes.</b> Linking of the operational plan to the approved budget is done to the full satisfaction of the SAI and its key stakeholders.	<i>Strategic planning AFROSAI-E /IDI Strategic planning, A Handbook for SAIs.</i>
38	The SAI has implemented a system for monitoring and evaluation of the annual operational plan	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A system for monitoring and evaluation of the annual operational plans is planned or developed. However, no system for monitoring and evaluation is implemented.	<b>Yes.</b> The SAI has implemented a system for monitoring and evaluation of the annual operational plans. However, the system needs improvement.	<b>Yes.</b> The SAI has implemented a system for monitoring and evaluation of the annual operational plans to the full satisfaction of the SAI and its key stakeholders.	<i>Strategic planning AFROSAI-E /IDI Strategic planning, A Handbook for SAIs</i>

ORGANIZATION AND MANAGEMENT						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
39	The SAI is continually optimizing its organization	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI is restricted in what it can do as part of the civil service. A plan or a draft to an optimized organization is planned or developed. However, no optimized organization is implemented.	<b>Yes.</b> The SAI, out of the civil service, has continually optimized its organization. However improvement is needed.	<b>Yes.</b> The SAI, out of the civil service, has continually optimized its organization to the full satisfaction of the SAI and its key stakeholders.	Organizational Development <i>ISSAI 10, Principle 3</i>
40	The SAI has applied an approved organisational structure and ensured the assignment of clear functional responsibilities for all its work	<b>No.</b> No action to change the situation has been taken. The SAI's organisational structure is not approved. Roles and responsibilities of staff are not clear.	<b>No.</b> There are plans to have well organized structure with clear roles and responsibilities.	<b>Yes.</b> The SAI has implemented an approved organisational structure that linked to its current strategic objectives. However the structure and roles and responsibilities need to be improved and clarified respectively.	<b>Yes.</b> The implemented organisational structure is driven by the SAI strategy with clear roles and responsibilities linked to the achievement of strategic objectives. The implementation is to the full satisfaction of the SAI and its key stakeholders.	<i>Strategic planning AFROSAI-E /IDI Strategic planning, A Handbook for SAIs. ISSAI10:3</i>
41	The SAI has approved internal control policies, rules and regulations and procedures that are clearly documented and applied in promoting an effective internal control environment	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> There are plans to develop an appropriate set of internal control policies, regulations and procedures to promote an effective internal control environment.	<b>Yes.</b> The SAI has implemented an appropriate set of internal control policies, regulations and procedures for the promotion of an effective internal control environment in line with international standards and national laws. However, there is need for improvement.	<b>Yes.</b> The implemented internal control policies, regulations and procedures to promote an effective internal control environment are compliant with international standards and good practices as well as national laws. The SAI and its key stakeholders are satisfied.	<i>An internal control system in line with international standards (INTOSAI GOV 9100)ISSAI10:3</i>
42	The SAI has established a system for annually carrying out reviews of its internal control environment and publishes the results of such reviews in its annual performance report	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI is planning to establish a system for carrying out reviews on the effectiveness of internal control environment annually and publish the results. However the plans are not implemented	<b>Yes.</b> The SAI implemented a system of carrying out reviews on the effectiveness of its internal control environment and included the results in its annual performance report. However, the system still needs to be improved.	<b>Yes.</b> The implemented system is to the full satisfaction of the SAI and its key stakeholders.	<i>Strategic planning AFROSAI-E /IDI Strategic planning, A Handbook for SAIs. ISSAI10:3</i>

43	The SAI has established a documented and approved job rotation policy that is regularly updated in line with changes in its strategic priorities	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> There are plans to establish a system of job rotation policy that is linked to the SAI's strategic priorities. The current job rotation policy is still in draft form.	<b>Yes.</b> The SAI has implemented a system of job rotation policy for its staff in line with its strategic priorities and international standards.	<b>Yes.</b> The implemented system is to the full satisfaction of the SAI and its key stakeholders	<i>Strategic planning AFROSAI-E /IDI Strategic planning, A Handbook for SAIs. ISSAI10:3</i>
44	The SAI has an organizational development (OD) plan/policy in place	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI is restricted in what it can do as part of the civil service. There is plan or a draft for organizational development in line with a management development program. However, no development implemented.	<b>Yes.</b> The SAI, out of the civil service, has an organizational development plan/policy aligned with a management development program. However improvement is needed.	<b>Yes.</b> The SAI, out of the civil service, has an organizational development plan/policy aligned with a management development program to the full satisfaction of the SAI and its key stakeholders.	Organizational Development ISSAI 10, Principle 3
45	The SAI has a performance audit unit of at least XX auditors	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A performance audit unit is planned or developed. However, no performance audit unit with at least 10 auditors is implemented.	<b>Yes.</b> The SAI has implemented a performance audit unit of at least 10 persons. However, improvement is needed.	<b>Yes.</b> The SAI has a performance audit unit consisting of at least 40% of the total audit staff. The results of performance audit are to the full satisfaction of the SAI and the key stakeholders.	Existence of a Performance audit function. ISSAI 10, Principle 3)
46	The SAI has an IT support function with at least one (1) IT person for every 30 staff members and has functions for hardware, software and network support	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> An IT- support function is planned or developed for an IT support function of 1 IT support person for every 30 staff members. However, no IT support of that size is implemented.	<b>Yes.</b> The SAI has implemented an IT support function with the size of at least one IT support person for every 30 staff members that has functions for hardware, software and network support. However, the function needs improvement.	<b>Yes.</b> The SAI has implemented an IT- support function with the size of at least one IT support person for every 30 staff members that has functions for hardware, software and network support to the full satisfaction of the SAI and its key stakeholders.	Existence of an IT- support function COBIT 4.1 Framework
47	The SAI has developed and IT/IS audit strategy for its IT/IS audits	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> IS audit strategy for an IS function is planned or developed. However, no IS audit strategy is implemented.	<b>Yes.</b> The SAI has implemented an IS audit strategy for an IS-function. However, the strategy needs improvement.	<b>Yes.</b> The SAI has implemented an IS audit strategy to the full satisfaction of the SAI and its key stakeholders.	Existence of an IT- support function COBIT 4.1 Framework

48	The SAI has conducted a risk assessment of its information assets and taken safe guards to secure them	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> There are plans to conduct a risk assessment of the SAI information assets and take safeguards to secure them	<b>Yes.</b> The SAI has carried out a risk assessment of its information assets and has taken safeguards to secure them	Yes. The risk assessment of information assets is done annually and safeguards to secure them are also developed annually to the full satisfaction of the SAI and its key stakeholders	Existence of an IT-support function <i>COBIT 4.1 Framework</i>
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ORGANIZATION AND MANAGEMENT						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
49	The SAI has appropriate and adequate physical infrastructure like own building, equipment and IT infrastructure to effectively carry out its work	<b>No.</b> The SAI has no building of its and adequate equipment and IT infrastructure of its own. No action to change the situation has been taken.	<b>No.</b> There are both long and short term plans for the SAI to have its own physical building(s), equipment and IT infrastructure based on current and future anticipated future staffing levels.	<b>Yes.</b> The SAI has its own physical building(s), good equipment and IT infrastructure that are well maintained to carry out its work based on its current and planned future staffing levels. . However, they are not adequate for the SAI to effectively carry out its work. There is still room for improvement	<b>Yes.</b> There are appropriate and adequate physical building(s), equipment and IT infrastructure for the SAI to effectively carry out its work are well maintained. The SAI and its stakeholders are full satisfied with the infrastructures and good maintenance program in place.	<i>COBIT 4.1 Framework</i>
50	The SAI has implemented a management information system (MIS) which includes financial and performance information and reporting	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI is planning to establish a well-functioning MIS which includes financial and performance information and reporting	<b>Yes.</b> The SAI has implemented a well-functioning MIS which includes financial, performance and reporting information.	<b>Yes.</b> The Implemented MIS is functioning well. The SAI and its key stakeholders are fully satisfied with manner in which the MIS is being implemented.	<i>ISSAI 20:6 INTOSAI Gov. 9100</i>
51	The SAI has implemented a time recording system , which enables reporting on costs of staff	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A time recording system is planned or developed to monitor and report on staff costs. However, no time recording system is implemented.	<b>Yes.</b> The SAI has implemented a time recording system to monitor and report on staff costs. However, the system needs improvement.	<b>Yes.</b> The SAI has implemented a time recording system to monitor and report on staff costs to the full satisfaction of the SAI and its key stakeholders.	<i>INTOSAI Gov. 9100</i>

52	The SAI has "... a code of ethics " which sets out "ethical rules or codes, policies and practices that are aligned with ISSAI 30" As a minimum it contains criteria which address the SAI's and auditors' "integrity, independence and objectivity, confidentiality and competence" requirements	<b>No.</b> No action to promote ethical behavior has been taken.	<b>No.</b> The SAI has planned or developed its own Code of Ethics. However its Code of Ethics is not implemented	<b>Yes.</b> The SAI has implemented its Code of Ethics in line with INTOSAI's. However, there is need of improvement.	<b>Yes.</b> The SAI has implemented its own Code of Ethics in line with INTOSAI's to the full satisfaction of the SAI and its key stakeholders.	ISSAI 10 & 20. Code of ethics and its monitoring draft ISSAI 30
53	The Code of Ethics is a public document and is aligned to the SAI's disciplinary Code and rewarding systems to address compliance and non-compliant behaviours	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Plans exist to publish the Code of ethics and to align it to the SAI's disciplinary code and its rewarding system but not yet implemented	<b>Yes.</b> The SAI's Code of Ethics is a public document and available to staff. The Code itself is aligned to the SAI's implemented disciplinary code to address compliance and non-compliant behaviours. However, the implementation and content of the Code of Ethics can be improved	<b>Yes.</b> The Code of Ethics which a public document is regularly reviewed and updated is aligned to the SAI's disciplinary code and its rewarding system. It is being implemented to the full satisfaction of the SAI and its key stakeholders.	ISSAI 10 & 20. Code of ethics and its monitoring draft ISSAI 30
54	The SAI applies "... high standards of integrity ... for staff of all levels" by regularly applying the IntoSAINT or similar tool to assist in assessing vulnerabilities likely to compromise the SAI's integrity	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Plans exist to have the IntoSAINT or similar tool rolled out in the SAI to assist in the assessment of vulnerabilities that may compromise the SAI's integrity management control system.	<b>Yes.</b> The IntoSAINT or other similar tool has been rolled out and results were used to come up with an action plan to address the identified vulnerabilities within the SAI's integrity management control system. There is a dedicated function in the SAI to deal with integrity violations. However, improvements still need to be made.	<b>Yes.</b> The SAI has a robust integrity management control system that is being implemented and maintained to the full satisfaction of the SAI and its key stakeholders	ISSAI 30; IntoSAINT tool
55	The SAI has assessed its vulnerability and resilience to integrity violations through the use of the IntoSAINT or a similar tool in the last three to five years	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> There are plans to use the IntoSAINT or other similar tool to assess the SAI's vulnerability and resilience to integrity violations	<b>Yes.</b> Within the last five years the SAI has used the IntoSAINT or similar tool to assess its vulnerability and resilience to integrity violations. The SAI implemented the action plan that was developed but more still needs to be done to address the gaps that were identified.	<b>Yes.</b> The SAI has implemented the IntoSAINT tool to assess its vulnerability and resilience to integrity violations and has taken steps to address the gaps to the full satisfaction of its key stakeholders and itself.	Code of ethics and its monitoring draft ISSAI 30; IntoSAINT Tool

ORGANISATION AND MANAGEMENT						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
56	The SAI has developed and implemented an <b>Innovation framework or policy</b> based on the need for creativity and innovation as well as creating a learning organization environment in delivering its audit services	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Limited considerations made to develop an Innovation framework for the SAI. Plans are in place.	<b>Yes.</b> The SAI has implemented an Innovation framework or policy to foster creativity and double loop learning within the SAI in line with international standards and good practices. However improvement is needed.	<b>Yes.</b> The innovation framework or policy has been implemented to the full satisfaction of the SAI and its key stakeholders.	<i>Value and Benefit of SAIs ISSAI 12</i>
57	The SAI is adequately capacitated to audit and report to the National Assembly or other appropriate body on the adequacy and comprehensiveness of the government systems and process aimed at the achievement of Sustainable Development Goals (SDGs)	<b>No.</b> No the SAI has no capacity to audit government systems and processes for the achievement of SDGs. No action to change the situation has been taken.	<b>No.</b> SAI has limited capacity to audit government systems and processes for the achievement of SDGs. However, plans are in place to build adequate capacity.	<b>Yes.</b> The SAI has adequate capacity to audit and report to Parliament or other appropriate body government systems and processes for achievement of SDGs. However, more capacity needs to be built to ensure optimum capacity.	<b>Yes.</b> The SAI has optimum capacity to audit and report to Parliament the government's systems and processes for achievement of Sustainable Development Goals (SDGs) to its full satisfaction and that of its key stakeholders.	<i>Value and Benefit of SAIs ISSAI 12</i>
58	The SAI is adequately capacitated to audit and report to the National Assembly or other appropriate body on the adequacy and comprehensiveness of the government systems and processes aimed at the achievement of the African Union (AU) Agenda 2063 goals	<b>No.</b> No the SAI has no capacity to audit government systems and processes for the achievement of AU Agenda 2063 goals. No action to change the situation has been taken.	<b>No.</b> SAI has limited capacity to audit government systems and processes for the achievement of AU Agenda 2063 goals. However, plans are in place to build adequate capacity.	<b>Yes.</b> The SAI has adequate capacity to audit and report to Parliament or other appropriate body government systems and processes for achievement of AU Agenda 2063 goal. However, more capacity needs to be built to ensure optimum capacity.	<b>Yes.</b> The SAI has optimum capacity to audit and report to Parliament the government's systems and processes for achievement of AU Agenda 2063 goals to its full satisfaction and that of its key stakeholders	<i>Value and Benefit of SAIs ISSAI 12</i>

HUMAN RESOURCES						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
60	The SAI has a human resource management function and those who are responsible for the human resource function have the appropriate skills set as well as appropriate professional qualifications and experience, and resources to do the job	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI does not have human resource professional staff of its own but those seconded from the Civil Service. Plans to recruit own human resource professional staff in place but not yet implanted.	<b>Yes.</b> The SAI has a human resource management function and some of those who are responsible for the human resource function have the appropriate skills set as well as appropriate professional qualifications and experience to do the job. However, improvements still need to be made.	<b>Yes.</b> The SAI has a human resource management function and all of those who are responsible for the human resource function have the appropriate skills set as well as appropriate professional qualifications and experience, and resources to do the job. The SAI and its key stakeholders are fully satisfied.	(ISSAI 40, Element 4)
61	The SAI has implemented approved Human Resource policies and procedures that provide it with reasonable assurance that it has sufficient personnel with capabilities, competence and commitment to ethical principles necessary to perform its audits in accordance with professional standards and national laws and regulations.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI relies upon the generic civil service policies and approvals to staff its structures. Plans are there for the SAI to develop its own policies that aligned to standards and best practices.	<b>Yes.</b> The SAI is implementing Human Resource policies and procedures that provide it with some assurance that it has sufficient personnel with capabilities, competence and commitment to ethical principles necessary to perform its audits in accordance with professional standards and national laws and regulations. However, improvements still need to be done.	<b>Yes.</b> The SAI is implementing Human Resource policies and procedures that provide it with reasonable assurance that it has sufficient personnel with capabilities, competence and commitment to ethical principles necessary to perform its audits in accordance with professional standards and national laws and regulations to its full satisfaction and that of its key stakeholders.	(ISSAI 40, Element 4)
62	The SAI has developed and implemented recruitment, remuneration, promotion, staff development and retention, welfare policies and procedures as demonstrated, for instance, by existence of approved recruitment procedures, up-to-date job profiles, required competencies and or up to date job descriptions relevant for the achievement of its current strategic objectives for each position on the	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Recruitment, remuneration, promotion, staff development, retention and welfare policies and procedures are based on international standards and best practice criteria is planned or developed. However,	<b>Yes.</b> The SAI has implemented recruitment, remuneration, promotion, staff development, retention, and welfare policies and procedures based on standards and best practice criteria. However, the	<b>Yes.</b> The SAI has implemented recruitment, remuneration, promotion, staff development, retention and welfare policies based on standards and best practice criteria to the full satisfaction of the SAI and	(ISSAI 40, Element 4)

	organisational structure		no SAI such policies are implemented.	implementation of the policy needs improvement.	the key stakeholders	
63	The SAI has implemented approved performance management systems and provisions that include consistent appraisal of all staff, rewarding system that is linked to performance, job rotation, transparent carrier path development and succession procedures that are compliant with professional standards and national laws and regulations	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The performance management systems and provisions that include consistent appraisal of staff, reward system, job rotation and carrier and succession planning is planned or developed. However, no such systems are implemented.	<b>Yes.</b> The SAI has implemented performance management systems, job rotation, carrier development and succession policies based on job profiles and performance appraisals and succession plans. However, the implementation of the policies needs improvement.	<b>Yes.</b> The SAI has implemented performance management systems, job rotation, carrier development and succession policies based on job profiles and performance appraisals to the full satisfaction of the SAI and its key stakeholders	<i>(ISSAI 40, Element 4)</i>
64	The SAI has implemented a Human Resource policy in line with best practice including provisions for professional development and training of staff in the main audit disciplines to effectively discharge its mandate	<b>No.</b> No action to change the situation has been taken	<b>No.</b> A professional development and training policy is planned or developed. However, no such training policies are implemented.	<b>Yes.</b> The SAI has implemented a professional development and training policy. However, the process needs improvement.	<b>Yes.</b> The SAI has implemented a professional development and training policy to the full satisfaction of the SAI and its key stakeholders.	<i>ISSAI 40:4</i>
65	The SAI has developed and implemented a human resource strategy that is aligned and linked to its strategic plan.	<b>No.</b> The SAI does not have its own human resources strategy. No action to change the situation has been taken	<b>No.</b> A human resource strategy has been planned or developed. However, no SAI human resource strategy has been implemented	<b>Yes.</b> The SAI has implemented a human resource strategy that is aligned and linked to its strategic plan. However, improvement is needed.	<b>Yes.</b> The implemented human resource strategy that is aligned and linked to its strategic plan has been executed to the full satisfaction of the SAI and its key stakeholders.	
66	The human resource strategy covers its recruitment, remuneration, performance management and professional development strategic objectives and contains considerations about the number and type of staff required for the planning period	<b>No.</b> No action to change the situation has been taken	<b>No.</b> There are plans to ensure that the human resources strategy covers all necessary issues based on standards and based practices. However, such issues are still to be included in the strategy	<b>Yes.</b> The contents of the human resource strategy covers issues for example relating to recruitment, remuneration, performance management and professional development strategic objectives and contains considerations about the number and type of staff required for the planned period.	<b>Yes.</b> The contents of the human resource strategy covers all issues, for example, issues relating to recruitment, remuneration, performance management and professional development strategic objectives and contains considerations about the number and type of staff required for	

				However, improvement is needed.	the planned period to the full satisfaction of the SAI and its key stakeholders.	
67	The SAI has implemented a system to monitor and evaluate system the different aspects of the Human Resource development strategy whose results are included in its annual performance report	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A system to monitor and evaluate the different aspects of the HR development strategy has been planned or developed. However no system is implemented.	<b>Yes.</b> The SAI has implemented a system to monitor and evaluate the different aspects of the HR development strategy and report on the results annually. However, the system needs improvement.	<b>Yes.</b> The SAI has implemented a monitoring and evaluation system of the different aspects of a human resource development policy to the full satisfaction of the SAI and its key stakeholders.	
68	The SAI's annual HR development plan is implemented and aligned with the strategic plan and/or relevant operational plan	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A development plan aligned with the strategic and/or the relevant annual operational plan is planned or developed. However, no such annual or strategic development plan is implemented.	<b>Yes.</b> The SAI's development plan aligned with the annual operational plan and/or the strategic plan is implemented. However, improvement is needed.	<b>Yes.</b> The SAI has implemented a development plan aligned with the strategic plan and/or the annual operational plan to the full satisfaction of the SAI and its key stakeholders.	<i>ISSAI 10, principle 6</i>
69	The SAI has implemented training programs for new entrants	<b>No.</b> No action to change the situation has been taken	<b>No.</b> Training for new entrants are planned or developed. However, no such training is implemented.	<b>Yes.</b> The SAI has implemented training for new entrants. However improvement is needed.	<b>Yes.</b> The SAI has implemented training for new entrants to the full satisfaction of the SAI and its key stakeholders.	<i>Development plan (-s) aligned with the strategic plan and/or the annual operational plan (ISSAI 10, principle 6)</i>

HUMAN RESOURCES						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
70	The SAI has a specific management development program (MDP) and leadership development program for all its management staff in post in accordance with international standards and good practice	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Training for professional management and leadership qualifications is planned or developed. However, the use of professional management qualifications is not implemented.	<b>Yes.</b> The SAI has implemented training via professional management and leadership qualifications. However, improvement is needed.	<b>Yes.</b> The SAI has implemented training via professional management qualifications to the full satisfaction of the SAI and the key stakeholders.	<i>Management of personnel (ISSAI 10. Principle 10: ISSAI40, Element 4</i>
71	The SAI has implemented an on-the job training program for all its staff.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Training of staff via on the job training is planned or developed. However, no such training is implemented	<b>Yes.</b> The SAI has implemented on the job training for staff. However the process needs improvement.	<b>Yes.</b> The SAI has implemented on the job training for staff to the full satisfaction of the SAI and the key stakeholders.	<i>Management of personnel (ISSAI 10. Principle 10: ISSAI40, Element 4</i>
72	The SAI has implemented training programs to assist its staff obtain professional qualifications	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Training for professional audit qualifications is planned or developed. However, the use of professional audit qualifications is not implemented.	<b>Yes.</b> The SAI has implemented training via professional audit qualifications. However, improvement is needed.	<b>Yes.</b> The SAI has implemented training via professional audit qualifications to the full satisfaction of the SAI and the key stakeholders.	<i>Management of personnel (ISSAI 10. Principle 10: ISSAI40, Element 4</i>
73	The SAI has implemented a system to monitor and evaluate the different aspects of training and results achieved.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A monitoring and evaluation system for the different kinds of training is planned or developed. However, no monitoring and evaluation system is implemented.	<b>Yes.</b> The SAI has implemented a monitoring and evaluation system for the different kinds of training and their results. However, the system needs improvement.	<b>Yes.</b> The SAI has implemented a monitoring and evaluation system for the different kinds of training and their result to the full satisfaction of the SAI and its key stakeholders.	<i>Management of personnel (ISSAI 10. Principle 10: ISSAI40, Element 4)</i>
74	The SAI has fulltime/part-time trainers providing in-house training for <b>regularity auditors</b> in accordance with the strategic plan. <i>(Please indicate on relevant level the number of trainers)</i>	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Use of fulltime/ part time in house trainers are planned or developed. However, none of this training is implemented.	<b>Yes.</b> The SAI has implemented the use of full time/part time trainers providing in house training in accordance with the strategic and annual operational plans. However, improvement is needed.	<b>Yes.</b> The SAI has implemented the use of full-time/ part time trainers providing in house training in accordance with the strategic and annual operational plans to the full satisfaction of the SAI and its key stakeholders.	<i>SAI capacity to train its staff</i>

HUMAN RESOURCES						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
75	The SAI has fulltime/part-time trainers providing in-house training for <b>performance auditors</b> in accordance with the strategic plan. (Please indicate on relevant level the number of trainers)	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Use of fulltime/ part time in house trainers are planned or developed. However, none of this training is implemented.	<b>Yes.</b> The SAI has implemented the use of full time/part time trainers providing in house training in accordance with the strategic and annual operational plans. However, improvement is needed.	<b>Yes.</b> The SAI has implemented the use of full-time/ part time trainers providing in house training in accordance with the strategic and annual operational plans to the full satisfaction of the SAI and its key stakeholders.	<i>SAI capacity to train its staff</i>
76	The SAI has implemented a “system”, which encourages the staff to find, use, manage and share information, knowledge and skills	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A “system” which encourages staff to find, use, manage, and share information, knowledge and skill is planned or developed. However, no such “system” is implemented.	<b>Yes.</b> The SAI has implemented a “system”, which encourages the staff to find, use, manage and share information, knowledge and skill. However, the “system” needs improvement.	<b>Yes.</b> The SAI has implemented a “system”, which encourages the staff to find, use, manage and share information, knowledge and skill to the full satisfaction of the SAI and its stakeholders.	<i>SAI capacity to use information and develop knowledge and skill (ISSAI 10, Principle 6; ISSAI 40, Element 4)</i>

AUDIT STANDARDS AND METHODOLOGY						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
78	The SAI has an overall annual audit plan for all types of its audits linked to its strategic and operational plans covering assessments of constraints, current issues and stakeholder expectations	<b>No</b> overall. No action to change the situation has been taken.	<b>No</b> overall. An annual <u>audit</u> plan covering a) to f) is planned or developed. However, no annual audit plan is implemented.	<b>Yes.</b> The SAI has implemented annual <u>audit</u> plan covering a) to f). However, the process needs improvement.	<b>Yes.</b> The SAI has implemented an annual <u>audit</u> plan covering a) to f) to the full satisfaction of the SAI and the key stakeholders.	<i>Annual audit plan covering (ISSAI 40, Element 3) (Assessments of constraints)</i>
79	The SAI has an overall annual audit plan covering risk assessments for prioritizing audit	<b>No</b> overall. No action to change the situation has been taken.	<b>No</b> overall. An annual <u>audit</u> plan covering a) to f) is planned or developed. However, no annual audit plan is implemented.	<b>Yes.</b> The SAI has implemented annual <u>audit</u> plan covering a) to f) including risk assessment. However, the process needs improvement.	<b>Yes.</b> The SAI has implemented an annual <u>audit</u> plan covering a) to f) including risk assessment to the full satisfaction of the SAI and the key stakeholders.	<i>Annual audit plan covering (ISSAI 40, Element 3) (Risk assessments for prioritizing audit risk)</i>
80	The SAI has implemented an overall annual audit planning process covering all types of audits that is aligned to its operational and strategic planning objectives.	<b>No</b> overall. No action to change the situation has been taken.	<b>No.</b> The SAI plan to put in place a comprehensive annual audit planning process that includes all types of audit or has develop one.	<b>Yes.</b> The SAI has implemented an overall annual audit planning process covering main types of audits that is aligned to its operational and strategic planning objectives. However, improvements need to be done.	Yes. The SAI has implemented an overall annual audit planning process that cover all types of audit and is aligned to the strategic and operational plans to the full satisfaction of the SAI and its key stakeholders.	<i>Annual audit plan covering (ISSAI 40, Element 3) (Activity plans for regularity &amp; performance audits)</i>
81	The SAI has an overall annual audit plan covering clear statement of audit coverage	<b>No</b> overall. No action to change the situation has been taken.	<b>No</b> overall. An annual <u>audit</u> plan covering a) to f) is planned or developed. However, no annual audit plan is implemented.	<b>Yes.</b> The SAI has implemented annual <u>audit</u> plan covering a) to f). However, the process needs improvement.	<b>Yes.</b> The SAI has implemented an annual <u>audit</u> plan covering a) to f) to the full satisfaction of the SAI and the key stakeholders.	<i>Annual audit plan covering (ISSAI 40, Element 3) (Clear statement of audit coverage)</i>

AUDIT STANDARDS AND METHODOLOGY						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
82	In its overall annual audit plan the SAI has identified all its auditees in a register and follows a risk based methodology in the allocation of its available resources	<b>No</b> overall. No action to change the situation has been taken.	<b>No.</b> There is a plan to compile a register of all the SAI's auditees or the plan is developed but not implemented during annual planning process	<b>Yes.</b> In its overall annual audit plan the SAI has identified and recorded its auditees in a register and follows a risk based methodology in the allocation of its available resources. However, improvement needs to be done.	<b>Yes.</b> In its overall annual audit plan the SAI has identified and recorded all its auditees in a register and follows a risk based methodology in the allocation of its available resources to its full satisfaction and that of its key stakeholders	<i>ISSAI 40, Element 3 (Activity plans for regularity audits)</i>
83	The SAI has an overall annual audit plan covering addressing of backlogs	<b>No</b> overall. No action to change the situation has been taken.	<b>No</b> overall. An annual <u>audit</u> plan covering a) to f) is planned or developed. However, no annual audit plan is implemented.	<b>Yes.</b> The SAI has implemented annual <u>audit</u> plan covering a) to f). However, the process needs improvement.	<b>Yes.</b> The SAI has implemented an annual <u>audit</u> plan covering a) to f) to the full satisfaction of the SAI and the key stakeholders.	<i>Annual audit plan covering (ISSAI 40, Element 3) (Addressing backlogs)</i>
84	The SAI has a <b>regularity audit manual</b> which is compliant with ISSAIs and other good practices.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The alignment of the SAI's audit manuals to international standards is planned or developed. However, the alignment of audit manuals to the standards is not implemented.	<b>Yes.</b> The SAI has implemented the alignment of audit manuals to international standards. However, improvement is needed.	<b>Yes.</b> The SAI has implemented the alignment of audit manuals to international standards to the full satisfaction of the SAI and its key stakeholders.	<i>Audit manuals: (ISSAI 10, Principle 3; ISSAI 40, Element 5) Aligned to international standards</i>

AUDIT STANDARDS AND METHODOLOGY						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
85	The SAI's training program for regularity auditors is based on the <b>regularity audit manual</b> .	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A training programme is planned or developed to be connected to audit manuals. However, a connection to the audit	<b>Yes.</b> The SAI has implemented the connection of a training program to the audit manuals. However the process needs	<b>Yes.</b> The SAI has implemented the connection of a training program to the audit manuals to the full satisfaction of the SAI and	<i>Audit manuals (ISSAI 10, Principle 3; ISSAI 40, Element 5)</i>

			manuals is not implemented.	improvement.	its key stakeholders	
86	The SAI's <b>regularity audit manual</b> is implemented and is reviewed and updated on a regular basis	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Regular reviewing and updating of the audit manuals are planned. However, no reviewing and updating have been implemented.	<b>Yes.</b> The SAI has implemented regular reviewing and updating of the audit manuals. However, improvement is needed.	<b>Yes.</b> The SAI has implemented regular reviewing and updating of the audit manuals to the full satisfaction of the SAI and its key stakeholders.	<i>Audit manuals (ISSAI 10, Principle 3; ISSAI 40, Element 5)</i>
87	The SAI's <b>regularity audit manual</b> is customized to fit the country SAI's specific country prerequisites	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Regular customization of the audit manuals to the country SAI's conditions is planned. However, no customization has been implemented.	<b>Yes.</b> The SAI has implemented regular customization of the audit manuals to the country SAI's conditions. However, improvement is needed.	<b>Yes.</b> The SAI has implemented regular customization of the audit manuals to the country SAI's conditions and to the full satisfaction of the SAI and its key stakeholders.	<i>Audit manuals (ISSAI 10, Principle 3; ISSAI 40, Element 5)</i>
88	The SAI's <b>performance audit manual</b> is compliant with ISSAIs and other good practices.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The alignment of the SAI's audit manuals to international standards is planned or developed. However, the alignment of audit manuals to the standards is not implemented.	<b>Yes.</b> The SAI has implemented the alignment of audit manuals to international standards. However, improvement is needed.	<b>Yes.</b> The SAI has implemented the alignment of audit manuals to international standards to the full satisfaction of the SAI and its key stakeholders.	<i>Audit manuals (ISSAI 10, Principle 3; ISSAI 40, Element 5)</i>
89	The SAI's training programs for performance auditors is based on its <b>performance audit manual</b> .	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A training program is planned or developed to be connected to audit manuals. However, a connection to the audit manuals is not implemented.	<b>Yes.</b> The SAI has implemented the training program linked to the performance audit manual. However the process needs improvement.	<b>Yes.</b> The SAI has implemented the connection of a training program to the audit manuals to the full satisfaction of the SAI and its key stakeholders	<i>Audit manuals (ISSAI 10, Principle 3; ISSAI 40, Element 5)</i>
90	The SAI's <b>performance audit manual</b> is regularly reviewed and updated in line with international standards and its policies and procedures.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Regular reviewing and updating of the audit manuals are planned. However, no reviewing and updating have been implemented.	<b>Yes.</b> The SAI has implemented and reviewed and updated regularly. However, improvement is needed.	<b>Yes.</b> The SAI has implemented regular reviewing and updating of the audit manuals to the full satisfaction of the SAI and its key stakeholders.	<i>Audit manuals (ISSAI 10, Principle 3; ISSAI 40, Element 5)</i>

AUDIT STANDARDS AND METHODOLOGY						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
91	The SAI's <b>performance audit manual</b> is customized to fit the country SAI's specific country requirements and context	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Regular customization of the audit manuals to the country SAI's conditions is planned. However, no customization has been implemented.	<b>Yes.</b> The SAI has implemented regular customization of the audit manuals to the SAI requirements and context. However, improvement is needed.	<b>Yes.</b> The SAI has implemented regular customization of the audit manuals to the country SAI's conditions and to the full satisfaction of the SAI and its key stakeholders.	<i>Audit manuals (ISSAI 10, Principle 3; ISSAI 40, Element 5)</i>
92	The SAI has implemented a quality control management system for <b>regularity audit</b> based on ISSAIs and other good practices.	<b>No overall.</b> No action to change the situation has been taken.	<b>No overall.</b> Quality control measures and quality assurance with policy and procedures are planned or developed. However, very little is implemented.	<b>Yes overall.</b> The SAI has implemented quality control measures and quality control assurance with policy and procedures. However, the process needs improvement.	<b>Yes overall.</b> The SAI has implemented quality control measures and quality control with policy and procedures to the full satisfaction of the SAI and its key stakeholders.	<i>SAI policy and procedures (ISSAI 40, Element 5)</i>
93	The SAI's quality control management system for <b>regularity audit</b> clearly define the roles and responsibilities of all team members, team leaders, audit managers, and engagement partners as well as pre-issuance reviewers where applicable	<b>No overall.</b> No action to change the situation has been taken.	<b>No overall.</b> Quality control measures and quality assurance with roles and responsibilities are planned or developed. However, very little is implemented.	<b>Yes overall.</b> The SAI has implemented quality control measures and quality control assurance with roles and responsibilities. However, the process needs improvement.	<b>Yes overall.</b> The SAI has implemented quality control measures and quality control with roles and responsibilities to the full satisfaction of the SAI and its key stakeholders.	<i>Roles and responsibilities defined for full compliance to international standards (ISSAI 40, Element 5)</i>
94	The SAI's quality control monitoring measures for <b>regularity audit</b> clearly specifies the requirements for planning of types of reviews, including nature, scope and frequency.	<b>No overall.</b> No action to change the situation has been taken.	<b>No overall.</b> Quality control measures and quality assurance with type of review specified and planned, including nature, scope and frequency are planned or developed. However, very little is implemented.	<b>Yes overall.</b> The SAI has implemented quality control measures and quality control assurance with type of review specified and planned, including nature, scope and frequency. However, the process needs improvement.	<b>Yes overall.</b> The SAI has implemented quality control measures and quality control with type of review specified and planned, including nature, scope and frequency to the full satisfaction of the SAI and its key stakeholders.	<i>Type of review for full compliance to international standards (ISSAI 40, Element 5)</i>

AUDIT STANDARDS AND METHODOLOGY						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
95	The SAI has implemented quality control measures for <b>regularity audit</b> when it comes to a quality assurance handbook/guideline for full compliance with international standards (ISSAIs)	<b>No</b> overall. No action to change the situation has been taken.	<b>No</b> overall. Quality control measures and quality assurance handbook/guideline for full compliance with the international standards are planned or developed. However, very little is implemented.	<b>Yes</b> overall. The SAI has implemented quality control measures and quality control assurance with a quality assurance handbook/guideline for full compliance with the international standards. However, the process needs improvement.	<b>Yes</b> overall. The SAI has implemented quality control measures and quality control with a quality assurance handbook/guideline for full compliance with the international standards to the full satisfaction of the SAI and its key stakeholders.	<i>Implementation of a quality assurance handbook or guidance for full compliance to international standards (ISSAI 40, Element 5)</i>
96	The SAI has implemented a quality control management system for <b>performance audit</b> based on ISSAIs and other good practices	<b>No</b> overall. No action to change the situation has been taken.	<b>No</b> overall. Quality control measures and quality assurance with policy and procedures are planned or developed. However, very little is implemented.	<b>Yes</b> overall. The SAI has implemented quality control measures and quality control assurance with policy and procedures. However, the process needs improvement.	<b>Yes</b> overall. The SAI has implemented quality control measures and quality control with policy and procedures to the full satisfaction of the SAI and its key stakeholders.	<i>SAI policy and procedures for full compliance to international standards (ISSAI 40, Element 5)</i>

AUDIT STANDARDS AND METHODOLOGY						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
97	The SAI's quality control management system for <b>performance audit</b> clearly define the roles and responsibilities of all team members, team leaders, audit managers, and engagement partners as well as pre-issuance reviewers where applicable	<b>No</b> overall. No action to change the situation has been taken.	<b>No</b> overall. Quality control measures and quality assurance with roles and responsibilities are planned or developed. However, very little is implemented.	<b>Yes</b> overall. The SAI has implemented quality control measures and quality control assurance with roles and responsibilities. However, the process needs improvement.	<b>Yes</b> overall. The SAI has implemented quality control measures and quality control with roles and responsibilities to the full satisfaction of the SAI and its key stakeholders.	<i>Roles and responsibilities defined for full compliance to international standards (ISSAI 40, Element 5)</i>
98	The SAI's quality control monitoring measures for <b>performance audit</b> clearly specifies the requirements for planning of types of reviews, including nature, scope and frequency.	<b>No</b> overall. No action to change the situation has been taken.	<b>No</b> overall. Quality control measures and quality assurance with type of review specified and planned, including nature, scope and frequency are planned or developed. However, very little is implemented.	<b>Yes</b> overall. The SAI has implemented quality control measures and quality control assurance with type of review specified and planned, including nature, scope and frequency. However, the process needs improvement.	<b>Yes</b> overall. The SAI has implemented quality control measures and quality control with type of review specified and planned, including nature, scope and frequency to the full satisfaction of the SAI and its key stakeholders.	<i>Type of review specified and planned, including nature, scope and frequency for full compliance to international standards (ISSAI 40, Element 5)</i>

AUDIT STANDARDS AND METHODOLOGY						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
99	The SAI has implemented quality control measures for <b>performance audit</b> when it comes to a quality assurance handbook/guideline for full compliance with international standards (ISSAIs)	<b>No</b> overall. No action to change the situation has been taken.	<b>No</b> overall. Quality control measures and quality assurance handbook/guideline for full compliance with the international standards are planned or developed. However, very little is implemented.	<b>Yes</b> overall. The SAI has implemented quality control measures and quality control assurance with a quality assurance handbook/guideline for full compliance with the international standards. However, the process needs improvement.	<b>Yes</b> overall. The SAI has implemented quality control measures and quality control with a quality assurance handbook/guideline for full compliance with the international standards to the full satisfaction of the SAI and its key stakeholders.	<i>Implementation of a quality assurance handbook or guidance for full compliance to international standards (ISSAI 40, Element 5)</i>
100	The SAI has implemented an appropriate system with pre-issuance reviews of all <b>performance audit</b> reports	<b>No</b> overall. No action to change the situation has been taken.	<b>No</b> overall. Quality control measures and quality assurance with pre-issuance reviews are planned or developed. However, very little is implemented.	<b>Yes</b> overall. The SAI has implemented quality control measures and quality control assurance with pre-issuance reviews. However, the process needs improvement.	<b>Yes</b> overall. The SAI has implemented quality control measures and quality control with pre-issuance reviews to the full satisfaction of the SAI and its key stakeholders.	<i>Implementation of pre-issuance reviews for full compliance to international standards (ISSAI 40, Element 5)</i>
101	The SAI has been peer reviewed/quality assessed during the year by SAIs outside the AFROSAI-E region	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> It is planned or developed that the SAI will be peer reviewed/ quality assessed by counter-parts/SAIs outside the AFROSAI-E region. However, such a peer review/ quality assessment has not been implemented.	<b>Yes.</b> The SAI has implemented peer review/quality assessment by counterparts /SAIs outside the AFROSAI-E region. However, improvement is needed.	<b>Yes.</b> The SAI has implemented peer review/ quality assessment by counterparts/ SAIs outside the AFROSAI-E region to the full satisfaction of the SAI and its key stakeholders.	<i>Quality assurances or per reviews performed by others (ISSAI 40, Element 6)</i>

AUDIT STANDARDS AND METHODOLOGY						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
102	The SAI has been independently quality reviewed at least once by AFROSAI-E during the past three years	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> It is planned or developed that the SAI will be peer reviewed/ quality assessed by AFROSAI-E. However, peer review/ quality assessment has not been implemented.	<b>Yes.</b> The SAI has implemented peer review/quality assessment by AFROSAI-E. However, improvement is needed.	<b>Yes.</b> The SAI has implemented peer review/ quality assessment by AFROSAI-E to the full satisfaction of the SAI and its key stakeholders.	<i>Quality assurances or per reviews performed by others (ISSAI 40, Element 6)</i>
103	The SAI has been externally reviewed or quality assessed using the SAI-PMF tool and methodology during the past five years.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> It is planned that the SAI will be reviewed/ quality assessed using the SAI-PMF tool and methodology by SAIs in the region but not as part of the regional programme. However, nothing has been implemented.	<b>Yes.</b> The SAI has been externally reviewed or quality assessed using the SAI-PMF tool and methodology during the past five years but not as part of the regional program. However, improvement is needed.	<b>Yes.</b> The SAI has reviewed/ quality assessment using the SAI-PMF tool and methodology during the past five years in the region but not part of the regional program to the full satisfaction of the SAI and its key stakeholders.	<i>Quality assurances or per reviews performed by others (ISSAI 40, Element 6)</i>
104	The SAI has developed an IT/IS audit strategy for its IT/IS audits	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed an IT/IS audit strategy for its IT/IS audits. However, these are not implemented.	<b>Yes.</b> The SAI has implemented an IT/IS audit strategy for its IT/IS audits. However, improvement is needed	<b>Yes.</b> The SAI has implemented an IT/IS audit strategy for its IT/IS audits to the full satisfaction of the SAI and its key stakeholders.	<i>Electronic working papers and computer assisted audit techniques (CAATS) (ISSAI 40, Element 5)</i>
105	The SAI is using tools such as electronic working papers	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed electronic working papers. However, these are not implemented.	<b>Yes.</b> The SAI has implemented electronic working papers. However, improvement is needed.	<b>Yes.</b> The SAI has implemented electronic working papers to the full satisfaction of the SAI and its key stakeholders.	<i>Electronic working papers and computer assisted audit techniques (CAATS) (ISSAI 40, Element 5)</i>
106	The SAI is using tools such as computer assisted audit techniques (CAATS)	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned to introduce or develop the introduction of CAATs. However, the CAATs are not implemented.	<b>Yes.</b> The SAI has implemented CAATs. However improvement is needed.	<b>Yes.</b> The SAI has implemented CAATs to the full satisfaction of the SAI and its key stakeholders.	<i>Electronic working papers and computer assisted audit techniques (CAATS) (ISSAI 40, Element 5)</i>

AUDIT STANDARDS AND METHODOLOGY						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
107	The SAI has integrated IT/IS audit in performance audit and regularity audit with all regularity audits being preceded by IT/IS audit of systems producing financial statements	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed a plan to integrate IT/IS audit in performance audit and regularity audit with all regularity audits being preceded by IT/IS audit of systems producing financial statements. However, these are not implemented.	<b>Yes.</b> The SAI has implemented the plan to integrate IT/IS audit in performance audit and regularity audit with all regularity audits being preceded by IT/IS audit of systems producing financial statements. However, improvement is needed.	<b>Yes.</b> The implemented plan to integrate IT/IS audit in performance audit and regularity audit with all regularity audits being preceded by IT/IS audit of systems producing financial statements is being done with full satisfaction of the SAI and its key stakeholders..	<i>(ISSAI 40, Element 5)</i>
108	The SAI's annual IT/IS audit coverage in % of the number of national IS systems	<b>No.</b> No IT/IS-audit is being carried out.	The SAI has annually carried out IT/IS-audit of at least 50 % of the number of national IT/IS-systems.	The SAI has carried out IT/IS-audit of at least 75% of the number of national IT/IS-systems.	The SAI has carried out IT/IS-audit of 100% of the number of national IT/IS-systems.	<i>Audit performance and results</i>
109	The SAI has audited the main integrated financial management expenditure and revenue systems of the country	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned to audit the main integrated financial management expenditure and revenue systems of the country. However, these are not implemented.	<b>Yes.</b> The SAI has implemented a plan for auditing the main integrated financial management expenditure and revenue systems of the country annually. However, there is still improvement needed.	<b>Yes.</b> The implemented plan for auditing the main integrated financial management expenditure and revenue systems of the country annually has been done to the full satisfaction of the SAI and its stakeholders..	<i>(ISSAI 40, Element 5)</i>
110	The SAI has implemented a communication strategy for the relations with the auditee as part of the requirements of its audit process	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed how to implement the SAI communication strategy for the audit process. However, no communication strategy is implemented.	<b>Yes.</b> The SAI has implemented a communication strategy for the relations with the auditee. However, improvement is needed.	<b>Yes.</b> The SAI has implemented a communication strategy for the relations with the auditee to the full satisfaction of the SAI and its key stakeholders.	<i>Implementation of the SAI communication strategy with the auditees</i>

AUDIT STANDARDS AND METHODOLOGY						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
111	The SAI has implemented a regular communication process with relevant experts where appropriate during the audit process	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Plans exist to initiate regular communication process with relevant experts. However, they not implemented.	<b>Yes.</b> The SAI has implemented a plan to establish regular communication processes relevant experts where appropriate during the audit process. However, improvement is needed.	<b>Yes.</b> The plan for establishing regular communication processes with relevant experts was implemented with full satisfaction of the SAI and key stakeholders.	<i>SAI communication with (ISSAI 20, Principle 8; ISSAI 1, Section 15) professional bodies</i>
112	The SAI has implemented a regular communication process with appropriate professional bodies and experts	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed a process of regular communication with professional bodies. However, a regular communication process is not implemented.	<b>Yes.</b> The SAI has implemented a regular communication process with professional bodies. However, the communication process needs improvement.	<b>Yes.</b> The SAI has implemented a regular communication process with relevant experts to the full satisfaction of the SAI and its key stakeholders	<i>SAI communication with (ISSAI 20, Principle 8; ISSAI 1, Section 15) professional bodies</i>
113	The SAI has implemented a regular communication process with internal auditors for purposes of evaluating the extent to which reliance on their audit results can be made	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed a process of regular communication with internal auditors. However, the regular communication is not implemented.	<b>Yes.</b> The SAI has implemented a regular communication process with internal audit. However, the communication process needs improvement.	<b>Yes.</b> The SAI has implemented a regular communication process with internal audit to the full satisfaction of the SAI and the key stakeholders.	<i>SAI communication with (ISSAI 20, Principle 8; ISSAI 1, Section 15) internal audit</i>
114	The SAI has implemented a regular communication process with other important sector institutions	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed a process of regular communication with other important public sector institutions. However, it is not implemented.	<b>Yes.</b> The SAI has implemented a regular communication process with other important public sector institutions. However, improvement is needed.	<b>Yes.</b> The SAI has implemented a regular communication process with other important institutions to the full satisfaction of the SAI and its key stakeholders.	<i>SAI communication (ISSAI 20, Principle 8; ISSAI 1, Section 15)</i>

AUDIT STANDARDS AND METHODOLOGY						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
115	The SAI has implemented a follow-up of previous recommendations to be included in the present audit and its reporting	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed a follow up of previous recommendations to be included in the present audit and its reporting. However, no follow up is implemented. (See Independence)	<b>Yes.</b> The SAI has implemented a follow up of previous recommendations to be included in the present audit and its reporting. However, improvement is needed.	<b>Yes.</b> The SAI has implemented a follow up of previous recommendations to be included in the present audit and its reporting to the full satisfaction of the SAI and its key stakeholders.	<i>SAI reporting (ISSAI 10, Principle 7)</i>
116	The SAI reports to Parliament on the implementation status of the PAC recommendations	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed reporting to Parliament of the implementation status of the PAC recommendations. However, very little is implemented.	<b>Yes.</b> The SAI has implemented reporting to Parliament of the implementation status of the PAC recommendations. However, improvement is needed.	<b>Yes.</b> The SAI has implemented reporting to Parliament of the implementation status of the PAC recommendations to the full satisfaction of the SAI and its key stakeholders.	<i>SAI reporting (ISSAI 10, Principle 7)</i>
117	The SAI has implemented a standard structure for reports that is user friendly with materiality considerations	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed a standard structure for reports which is user friendly and designed with materiality considerations. However, no standard structure for reports is implemented.	<b>Yes.</b> The SAI has implemented a standard structure for reports, which is user friendly with materiality considerations. However, the process needs improvement.	<b>Yes.</b> The SAI has implemented a standard structure for reports, which is user friendly and designed with materiality considerations to the full satisfaction of the SAI and its key stakeholders.	<i>SAI reporting (ISSAI 1, Section 17)</i>

COMMUNICATION AND STAKEHOLDER MANAGEMENT						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
119	The SAI has implemented a communication policy and strategy based on the SAI's legal framework, vision, mission and values.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed a communication policy and strategy based on the legal framework. However, no communication policy and strategy is implemented.	<b>Yes.</b> The SAI has implemented a communication policy and strategy based on the legal framework, vision, mission and values of the SAI. However, improvement is needed	<b>Yes.</b> The SAI has implemented a communication policy and strategy based on its legal framework, vision, mission and values to the full satisfaction of the SAI and its key stakeholders.	<i>Communication policy and strategy (ISSAI 20, Principles 2,3 and 8)</i>
120	The SAI has implemented a communication policy and strategy based on stakeholder analysis (including prioritization)	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed a communication policy and strategy based on a stakeholder analysis. However, the communication policy and strategy is not implemented.	<b>Yes.</b> The SAI has implemented a communication policy and strategy based on stakeholder analysis. However, improvement is needed.	<b>Yes.</b> The SAI has implemented a communication policy and strategy based on a stakeholder analysis to the full satisfaction of the SAI and its key stakeholders.	<i>Communication policy and strategy (ISSAI 20, Principles 2,3 and 8))</i>
121	The SAI has implemented a communication policy and strategy based on a SWOT, gap or similar, analysis considerations	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed a communication policy and strategy based on a SWOT, gap or similar analysis considerations. However, no communication policy and strategy is implemented.	<b>Yes.</b> The SAI has implemented a communication policy and strategy based on a SWOT gap or similar analysis. However, improvement is needed.	<b>Yes.</b> The SAI has implemented a communication policy and strategy based on a SWOT, gap or similar analysis to the full satisfaction of the SAI and its key stakeholders.	<i>Communication policy and strategy (ISSAI 20, Principles 2,3 and 8)</i>
122	The SAI is monitoring the implementation of the communication policy/strategy and reporting on the outcomes in the annual performance report	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI plans or have developed a monitoring plan for the implementation of the communication policy/strategy. However, it is not yet implemented.	<b>Yes.</b> The SAI is implementing the plan for monitoring the implementation of the communication policy/strategy and reporting on the outcomes in the annual performance report. However, improvement needs to be done.	<b>Yes.</b> Monitoring the implementation of the communication policy/strategy and reporting on the outcomes in the annual performance report is being done with full satisfaction of the SAI and its stakeholders.	<i>Communication policy and strategy (ISSAI 20, Principles 2,3 and 8)</i>

COMMUNICATION AND STAKEHOLDER MANAGEMENT						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
123	The SAI has established communication channels to strengthen relations with Parliament	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed channels of communication between the SAI and the Parliament. However, none of the channels are implemented.	<b>Yes.</b> The SAI has implemented channels of communication between the SAI and the Parliament. However, improvement is needed.	<b>Yes.</b> The SAI has implemented channels of communication between the SAI and the Parliament to the full satisfaction of the SAI and its key stakeholders.	<i>Channels of communication (ISSAI 20, Principle 8)</i>
124	The SAI has established communication channels to strengthen relations with PAC	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed channels of communication between the SAI and the PAC. However, none of the channels are implemented.	<b>Yes.</b> The SAI has implemented channels of communication between the SAI and the PAC. However, the process needs improvement.	<b>Yes.</b> The SAI has implemented channels of communication between the SAI and the PAC to the full satisfaction of the SAI and its key stakeholders.	<i>Channels of communication (ISSAI 20, Principle 8)</i>
125	The SAI has implemented channels of communication between the SAI and the Judiciary	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed channels of communication between the SAI and the Judiciary. However, none of the channels are implemented.	<b>Yes.</b> The SAI has implemented channels of communication between the SAI and the Judiciary. However, the process needs improvement.	<b>Yes.</b> The SAI has implemented channels of communication between the SAI and the Judiciary to the full satisfaction of the SAI and its key stakeholders.	<i>Channels of communication (ISSAI 20, Principle 8)</i>
126	The SAI has implemented ad hoc meetings with Ministry of Finance and or other appropriate body	<b>No.</b> The SAI is functioning as an internal audit organization under the Ministry of Finance (comparable organization). The meetings are determined by that position.	<b>No.</b> The SAI has planned or developed ad hoc meetings with the Ministry of Finance. However, the meetings are not implemented.	<b>Yes.</b> The SAI has implemented ad hoc meetings with the Ministry of Finance. However, the process needs improvement.	<b>Yes.</b> The SAI has implemented ad hoc meetings with the Ministry of Finance to the full satisfaction of the SAI and its key stakeholders.	<i>Ad hoc meetings (ISSAI 10, Principle 3)</i>
127	The SAI has implemented ad hoc meetings with oversight bodies (Such as Parliament, PAC, other committees, anticorruption institutions)	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed ad hoc meetings with oversight bodies. However, the meetings are not implemented.	<b>Yes.</b> The SAI has implemented ad hoc meetings with oversight bodies. However, the process needs improvement.	<b>Yes.</b> The SAI has implemented ad hoc meetings with oversight bodies to the full satisfaction of the SAI and its key stakeholders.	<i>Ad hoc meetings (ISSAI 10, Principle 3)</i>

COMMUNICATION AND STAKEHOLDER MANAGEMENT						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
128	The SAI has implemented an internal communication strategy including alignment of staff to SAI's vision, mission and objectives	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed an internal communication system, which includes the alignment of staff to the SAI's vision, mission and objectives. However, the system is not implemented.	<b>Yes.</b> The SAI has implemented an internal communication system which aligns the staff to the SAI's vision, mission and objectives. However, the system needs improvement.	<b>Yes.</b> The SAI has implemented an internal communication system, which aligns the staff to the SAI's vision, mission and objectives to the full satisfaction of the SAI and its key stakeholders.	<i>Internal communication (ISSAI 40, Element 4)</i>
129	The SAI has implemented an internal communication strategy including effective information sharing practices, websites, meetings, newsletters	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed an internal communication system, which includes effective information sharing practices; websites, newsletters etc. However, the effective information sharing practices are not implemented.	<b>Yes.</b> The SAI has implemented an internal communication system, which includes effective information sharing practices; websites, newsletters etc. However, the system needs improvement.	<b>Yes.</b> The SAI has implemented an internal communication system, which includes effective information sharing practices; websites, newsletters etc. to the full satisfaction of the SAI and its key stakeholders.	<i>Internal communication (ISSAI 40, Element 4)</i>
130	The SAI has implemented participation in workshops/seminars to promote the SAI via media	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed participation in workshops/ seminars with the media to promote the SAI. However, the participation is not implemented.	<b>Yes.</b> The SAI has implemented participation in workshops/ seminars with the media to promote the SAI. However, improvement is needed.	<b>Yes.</b> The SAI has implemented participation in workshops/seminars with the media to promote the SAI to the full satisfaction of the SAI and its key stakeholders.	<i>Promotion of the SAI via engagement with media (ISSAI 20, Principle 8)</i>
131	The SAI has implemented participation in workshops/seminars to promote the SAI via the public	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed participation in work-shops/ seminars with the public to promote the SAI. However, the participation is not implemented.	<b>Yes.</b> The SAI has implemented participation in workshops /seminars with the public to promote the SAI. However, improvement is needed.	<b>Yes.</b> The SAI has implemented participation in work-shops/seminars with the public to promote the SAI to the full satisfaction of the SAI and its key stakeholders.	<i>Promotion of the SAI via engagement with the public (ISSAI 20, Principle 8)</i>

COMMUNICATION AND STAKEHOLDER MANAGEMENT						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
132	The SAI has implemented participation in workshops/seminars to promote the SAI via academic institutions	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed participation in workshops/ seminars with academic institutions to promote the SAI. However the participation is not implemented.	<b>Yes.</b> The SAI has implemented participation in workshops/ seminars with the academic institutions to promote the SAI. However, improvement is needed.	<b>Yes.</b> The SAI has implemented participation in workshops/ seminars with academic institutions to promote the SAI to the full satisfaction of the SAI and its key stakeholders.	<i>Promotion of the SAI via engagement with academic Institutions (ISSAI 20, Principle 8)</i>
133	The SAI has implemented participation in workshops/seminars to promote the SAI via international community and organizations	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed participation in workshops/ seminars with international community and organizations to promote the SAI. However the participation is not implemented.	<b>Yes.</b> The SAI has implemented participation in workshops/seminars with the international community and organizations. However, improvement is needed.	<b>Yes.</b> The SAI has implemented participation in workshops/seminars with the international community and organizations to promote the SAI to the full satisfaction of the SAI and its key stakeholders.	<i>Promotion of the SAI via international community and organizations (ISSAI 20, Principle 8)</i>
134	The SAI's annual <b>regularity audit coverage</b> in % of the national budget expenditures	The SAI's regularity audit is covering less than 50% of the national budget expenditures.	The SAI's regularity audit is covering at least 75 % of the national budget expenditures.	The SAI's regularity audit is covering 100 % of the national budget expenditures.	The SAI's regularity audit is covering 100% of the national budget expenditures to the full satisfaction of the SAI and its key stakeholders.	<i>Audit performance and results</i>
135	At the SAI has during the year been published ...X number of <b>performance audit reports</b>	No performance audit reports are signed and issued or published annually.	Less than 3 performance audit reports are signed and issued or published annually.	More than 3 performance audit reports are signed and issued or published annually.	The number of signed and issued or published performance audit reports depends of the size of the SAI. See c) below.	<i>Audit performance and results</i>

COMMUNICATION AND STAKEHOLDER MANAGEMENT						
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Referred standard
136	The time for submission of the annual audit report to the Parliament/Executive within six months of the end of the period covered	The annual report is submitted to the Executive more than 12 months from the end of the period covered.	The annual report is submitted to Parliament not less than 8 months within the end of the period covered.	The annual report is submitted to Parliament within 6 months of the end of the period covered.	The annual report is submitted to Parliament within 4 months of the end of the period covered.	<i>Audit performance and results</i>
137	The percentage of implemented <b>regularity audit</b> recommendations after two (2) years	At least 30% of regularity audit recommendations have been implemented after 2 years.	At least 50% of regularity audit recommendations have been implemented after 2 years.	At least 95% of regularity audit recommendations have been implemented after two years.	100% of regularity audit recommendations have been implemented after 2 years.	<i>Audit performance and results</i>
138	The percentage of implemented <b>performance audit</b> recommendations after three (3) years	<b>No.</b> Performance audit is not carried out .	At least 50% of performance audit recommendations have been implemented after 3 years.	At least 70 % of performance audit recommendations have been implemented after 3 years.	At least 80 % of performance audit recommendations have been implemented after 3 years.	<i>Audit performance and results</i>
139	The SAI annually reports on the percentage of key stakeholders who consider that <b>regularity audit</b> adds value to the stakeholders and the country	<b>No.</b> No survey is carried out by the SAI	A survey of the stakeholders' views on the SAI is planned or developed. However, no survey is executed.	At least 60% of the key stakeholders are of the opinion that regularity audit adds value to the stakeholders and the country.	At least 80% of the key stakeholders are of the opinion that regularity audit adds value to the stakeholders and the country.	<i>Audit performance and results</i>
140	The SAI annually reports on the percentage of key stakeholders who consider that <b>performance audit</b> adds value to the stakeholders and the country	<b>No.</b> No performance audit is carried out at this level.	A survey of the stakeholders views on the SAI is planned or developed. However no survey is implemented.	At least 60 % of the key stakeholders are of the opinion that performance adds value to the stakeholder and the country.	At least 80% of the key stakeholders are of the opinion that performance audit adds value to the stakeholder and the country.	<i>Audit performance and results</i>