



BULLETIN

Issue 3 | June 2020

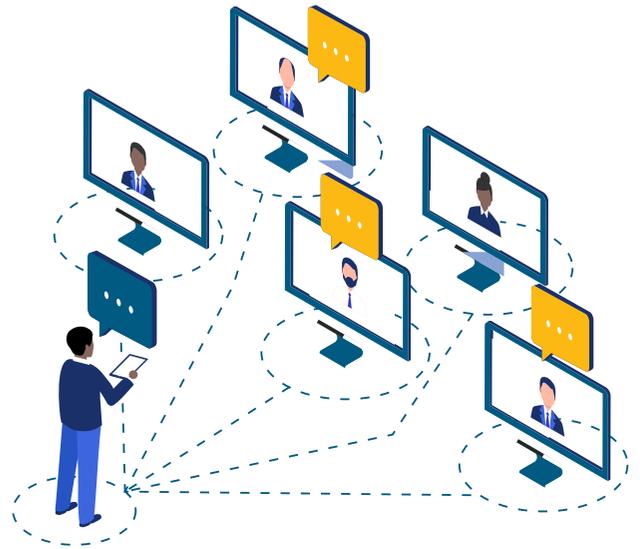


Upcoming AFROSAI-E Webinar: FAQ from Financial Auditors to Information Systems Auditors

Date and Time: 18 June 2020 at 11:00 – 13:00 (CAT)

Hosts: Fredrick Bobo and Hanne Nordrehaug

Moderator: Nonhlanhla Ndaba



Financial auditors in SAIs constantly face challenges to integrate with and to use results from information systems auditors.

As part of our strategy to enhance the integration of information systems audit in financial audits our team of experts will address these in detail and elaborate on how Information Systems control weaknesses affects financial audit.

Please send your questions on the challenges that you have faced in integrating with IS auditors to: fredrickb@afrosai-e.org.za, hanne@afrosai-e.org.za or nikeziwe@afrosai-e.org.za. We will also be able to ask your questions during the webinar. This webinar will greatly benefit financial and information systems auditors.

[Click here to register for the webinar.](#) Registered participants will receive the online webinar link via email. Please ensure therefore, that the email address you provide when registering is correct.



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Launch of the PFM Reporting Framework Version 2.0

In 2018, AFROSAI-E released the Public Financial Management Reporting Framework tool, for use by SAIs. The tool, which was developed jointly with the GIZ, enables SAIs to report holistically on country public financial management risks.

Through the 15 SAI-led pilots of the tool, it was concluded that it is user-friendly, a good way to increase innovation of SAI audits, and primarily designed with the aim of increasing the value addition of the SAI audit process. Using feedback from these 15 SAIs, the joint AFROSAI-E / GIZ team have been working together with subject matter experts from various SAIs, to improve the tool. **Three main areas where successfully addressed:**

- (a) Technical issues with the excel formulae in data capturing.
- (b) Improved ability and agility of the tool to audit SDG implementation.
- (c) Improved consistency and robustness in the audit of disaster preparedness of government institutions.

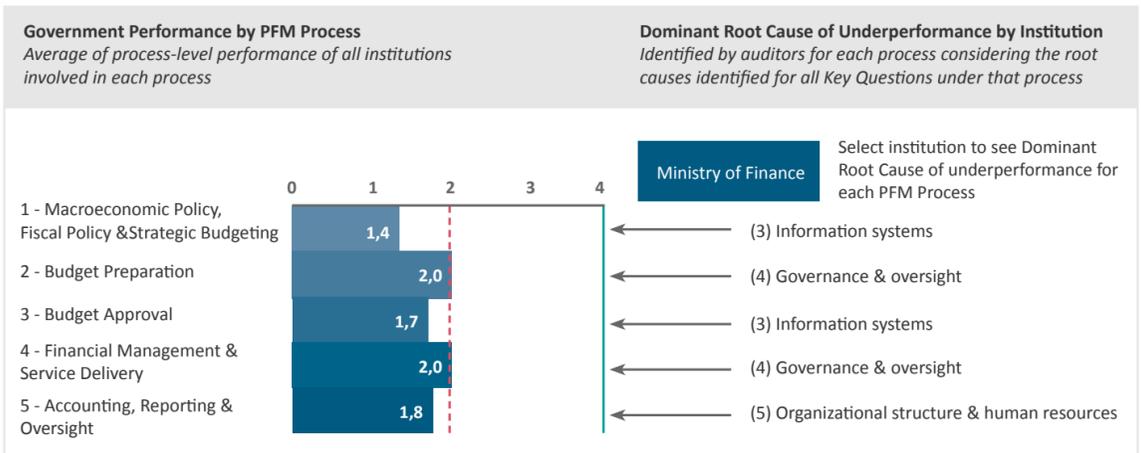
We are pleased to now announce the launch of: *The PFM Reporting Framework version 2.0.*

What is the PFM Reporting Framework version 2.0?

Version 2.0 included improvements on the excel-based tool, which allows auditors to assess the performance of PFM processes along the whole budget cycle.

The development of this Framework was inspired by existing assessment frameworks like Public Expenditure and Financial Accountability, while catering for the specificities of the work of SAIs. The assessment covers core PFM policy making institutions such as the Ministry of Finance, Parliament and Revenue Authority, as well as important sector ministries and departments. These spending ministries are selected based on their potential contribution to the achievement of the SDGs and typically, includes the Ministries of Health and Education.

The Framework considers the different roles of the entities involved in PFM and allows auditors to assess the PFM performance of each of them. For each assessment question the auditor selects a level of performance which is then graded and automatically converted into a graphic dashboard presenting the results e.g.:



Key changes: SDG implementation and disaster preparedness audits

From a thematic perspective, the key focus of the tool is to engage SAIs to deliberately perform audits on the achievement of SDG targets at both ministerial and national levels.

In the wake of the COVID19 pandemic, AFROSAI-E commenced with a research project on: SAI Resilience in addressing the auditor expectation gap during disaster periods: The case of sub-Sahara African SAIs during the COVID19 pandemic. While the research is still being finalised, initial indications show that in the past seven years, few SAIs had performed audits on disaster preparedness of the government systems. The PFM Reporting Framework version 2.0, includes an increased number of audit procedures to allow SAIs to audit disaster preparedness of government systems more regularly.

Expected benefits

- Identifying key PFM risk areas
- Comparing entity performance
- Understanding root causes
- Understanding PFM trends
- Robust and consistent audit of SDG implementation and disaster preparedness by SAIs
- Simplicity for users
- Clear reporting to stakeholders

The environment in which SAIs operate is becoming increasingly complex, with high expectations on the value and benefit SAIs should have for citizens. We believe the PFM Reporting Framework tool Version 2.0, is a step in the right direction towards improving the way in which SAIs are meeting their mandate to demonstrate the value and benefit SAIs have for its citizens.

For more information and access to the PFM Reporting Framework version 2.0 and related guidance material, please contact Edmond B Shoko on edmond@afrosai-e.org.za.

[Click here to read the comprehensive article on this topic.](#)



AFROSAI-E Learning Platform (ALP) latest offering

How secure are you and your devices from cyber-attacks? With ever-increasing dependency on technology, knowing how to protect yourself from cyber-attacks is an essential skill. Our **Cyber Security Quiz** aims to test and refresh knowledge on cybersecurity concepts and we highly recommend it for all SAI staff.

Programme title: Cyber Security Quiz

Course description:

Cyber security is the application of technologies, processes, and controls to protect systems, networks, programmes, devices, and data from cyber-attacks. It aims to reduce the risk of cyber-attacks, and protect against the unauthorised exploitation of systems, networks, and technologies.

Cyber security focuses on protecting computer systems from unauthorised access or being otherwise damaged or made inaccessible. The self-paced quiz consists of 20 multiple-choice questions and should take approximately 20 to 30 minutes to complete. Explanations are provided following each question to refresh knowledge on the topic.

Target Audience: All SAI employees

Expected time to complete the quiz: 20 to 30 minutes

Course leader: If you have questions on the content of this course, contact Hanne Nordrehaug at hanne@afrosai-e.org.za

These are the steps to access the system:

- Go to www.afrosai-e.org.za and click on the e-learning tab (top right)
- Click on Register and complete the profile information
- You will receive an email confirming access within 24hrs
- Go back to the e-learning site and log in using the username and password you selected in your profile information
- Enrol for one of the online courses currently available and start learning



Download the Moodle App for easy access.

Queries regarding access to ALP, can be sent to marlise@afrosai-e.org.za



Frequently Asked Questions

Topic: Professionalising public sector accountancy

Q What is the African Professionalisation Initiative (API)?

A The API has been established to build capacity of accountancy professionals in the African public sector (including in SAIs). The API is a partnership between four regional organisations namely, AFROSAI-E, our French-speaking colleagues CREFIAF, the East and Southern African Association of Accountants General (ESAAG) and the Pan African Federation of Accountants (PAFA).

The API aims to achieve its mission by:

- Investing in generic learning resources and infrastructure to support the development of public sector accountancy competencies
- Providing support to countries implementing API principles and resources
- Conducting ongoing advocacy and stakeholder engagement work
- Building an independent and sustainable API

More information on the API is available at <https://professionalisation-africa>.

Q What is the API's accelerated learning project?

A The accelerated learning project is the first development project of the API. It is building a generic learning programme which targets senior public finance officials (including auditors) who do not have a formal, professional accountancy background. It is intended to form part of a pathway to obtaining a designation from a local professional accountancy organisation (PAO).

The learning programme will be fully online, but with offline functionality. Countries who implement the programme will have the option of adding country-specific content to increase the relevance of the learning materials to officials in their country.

The accelerated learning programme will be made accessible to everyone through the new API Learning Platform, subject to a nominal cost. This cost is designed to contribute to the maintenance of the materials and platform, and to ensure the ongoing sustainability of the API.

For more information on the accelerated learning programme, [see this article](#).

Q How can SAIs benefit from the API?

A It is hoped that SAIs will advocate for broader professionalisation efforts in their country. There are significant economies of scale generated by a public-sector-wide professionalisation programme which will create a market for public sector accountancy professionals. SAIs can benefit through partnering with their local accountant general and professional accountancy organisation to address the need for accountancy professionals with public sector competencies. The API stands ready to support in the initiation of these processes.

SAIs may also access API learning resources directly through AFROSAI-E when they become available. AFROSAI-E is planning to leverage the API learning resources to support SAIs in areas of specific need. One planned project is an "IPSAS for auditors" course which will help to ensure that auditors are prepared to perform financial audits in a full accrual environment.

Please watch out for future communication on the availability of API resources and opportunities for SAIs.

Q Is AFROSAI-E doing other work in the professionalisation space?

A Yes! The Secretariat recognises that SAIs have their own needs with respect to professional capacity. In our 2020-2024 Strategic Plan, we have committed to providing specific professionalisation support to SAIs. We will do so through three main interventions:

- Facilitation of an in-country workshop to assist SAIs in designing a professionalisation strategy based on the INTOSAI Capacity Building Committee's guide "[Developing Pathways for the Professional Development of Auditors in a SAI](#)"
- Establishment and capacitation of a network of professionalisation experts across member SAIs
- Support to SAIs in establishing themselves as accredited training offices for aspiring accountancy / auditing professionals

Q Tell me more about the INTOSAI Pathways guide?

A Professionalism in INTOSAI is commonly understood to have four fundamentals: Working environment, Audit standards, Competent People and Performance Measurement. [The Pathways guide](#) is focused on "Competent people".

The guide recognises that while we are all part of a global, public sector auditing profession, local solutions are needed to drive professional development within SAIs. Each SAI embarks on its own professionalisation journey and plots its own pathway for the professional development of its people.

The guide provides a methodology and process for a SAI to develop its own professionalisation pathway, which addresses its needs and leverages opportunities in its environment. The AFROSAI-E Secretariat plans to create opportunities to workshop these principles with SAI leadership to enable them to apply the principles of the guide to their own professionalisation journey.

We invite interested SAIs to contact Neo Hlatshwayo (neo@afrosai-e.org.za) for more information on this.

Q What is an accredited training office?

A Aspiring accountancy professionals are required to obtain practical experience as part of their journey to obtaining an accountancy qualification and designation. Some professional accountancy organisations have processes to accredit organisations as training offices where this experience can be obtained. While historically, practical experience was input-based (number of hours worked) it is increasingly evaluated on an output-basis (through competencies demonstrated).

The AFROSAI-E Secretariat has the expertise to assist SAIs who would like to establish themselves as an accredited training office for their local professional accountancy organisation, or simply to formalise their on-the-job learning journey of junior auditors as part of the SAI's professionalisation pathway.

We invite interested SAIs to contact Neo Hlatshwayo (neo@afrosai-e.org.za) for more information on this.

Q What are the next steps in INTOSAI regarding professionalisation?

A The INTOSAI Capacity Building Committee, under the Task Force for INTOSAI Auditor Professionalisation is working towards professional pronouncements on auditor competence. Such professional pronouncements are already anticipated in the INTOSAI Framework for Professional Pronouncements. For more information, [click here](#).

The INTOSAI Development Initiative is continuing with the development of "Professional Education for SAI Auditors". It is a competency-based education initiative for all SAI auditors. It will cover compliance auditing, financial auditing and performance auditing. [Click here](#) for more information.

We are working closely with the Task force and IDI on these projects.



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Covid-19 pandemic – resources to live and work well during the crisis

SAI South Africa's response to Government efforts to fight the COVID-19 pandemic

During the abnormal circumstances brought about by the Covid-19 pandemic, the Auditor General of South Africa is working hard to demonstrate its continued relevance and value-add.

Click here to read more about the key action steps the SAI has taken to plot its journey to appropriately respond to Government efforts to fight the COVID-19 pandemic in South-Africa.

INTOSAI resources on Covid-19

The INTOSAI Policy, Finance and Administration Committee (PFAC) COVID-19 Initiative, is an online resource library to support SAIs with continuity of operations during the pandemic. The site includes a wealth of resources on topics ranging from audit reports and best practices, training, and remote work tools, and developing lessons learned to help prevent future pandemics.

Click here to access the site: <https://intosaicovid19.org/>



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