



# SAI Sudan

## Independence & Legal Framework

Journey With Highlight on Regional Collaborations

# NAC: History and Evolution

**1933**

- An independent audit department headed by an auditor general was established.

**1955**

- Auditor General and guaranteed its independence and subordination to the Parliament and the Supreme Council.

**1970**

- Auditor General Act, replaced and updated the 1933 Act, defining the rights and duties of the Chamber

**1986**

- Introduced performance audit in addition to financial audit.

**2007**

- Corporations and companies (SOEs) in which the government holds 20% or more of share capital.

**2015**

- Removed the 20% limit above
- One line budget
- Exemption from National Public Service Act
- Elevation of the AG position and his deputies to CJ and his deputies
- Auditors traveling authorized by the AG
- SAI has the right to publicize its audit reports.

# Collaboration with AFROSAI-E & APRM

- AFROSAI-E- ICBF Framework, domain (1) the legal frame work which has helped SAI Sudan in enhancing and strengthen the legal framework
- The AFROSAI-E QAR has also helped in maintaining the independence
- APRM had many areas to audit and review, for the governance they visited the SAI in many area, e.g. audit methodologies and standards, legal frameworks and independence, SAI Governing Board, auditors and staff efficiencies, relation of the SAI with the PAC, reports coverage and timing, role of SAI in combating fraud and anti-corruption, recommendations implementations and follow-ups
- We believe the response to the report will help in operationalization of the independence and complete the cycle of the governance