

# AFROSAI-E REGULATIONS

MAY 2021





# PREAMBLE

The heads of the Supreme Audit Institutions (SAIs) that were members of the Assembly of English-speaking African Supreme Audit Institutions and the Southern African Development Community Organisation of Supreme Audit Institutions resolved on 11 October 2004 to form a new organisation with effect from 1 January 2005, called the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E).

Building on our vision, mission and values and to lead by example in good governance, transparency, and accountability, members approved the current version of the Regulations on 19 May 2021 (previous amendments to the Regulations were approved in Mauritius on 10 May 2013).

## OUR VISION

To make a difference in the performance of SAIs

## OUR MISSION

We commit to support and cooperate with our member SAIs to enhance their institutional capacity to successfully fulfill their audit mandates, thereby making a difference to the lives of citizens

## OUR VALUES

Professional  
Innovative  
Collaborative





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# CHAPTER ONE: DEFINITIONS

## 1. ABBREVIATIONS AND INTERPRETATIONS

In these regulations, unless the context indicates otherwise:

1. **“AFROSAI-E”** means the African Organisation of English-speaking Supreme Audit Institutions, hereinafter referred to as “the organisation”.
2. **“Chairperson”** means the person appointed by the Governing Board in terms of article 8(2) of the statutes.
3. **“Chief Executive Officer”** means the person appointed by the Governing Board in terms of article 12(1) of the statutes.
4. **“Employee”** means a person appointed by the organisation, or seconded to it by another institution.
5. **“Executive Officer(s)”** means the person(s) appointed by the Chief Executive Officer in consultation with the Chairperson, in accordance with article 14(5) of the statutes.
6. **“Executive Secretariat”** means the organ of AFROSAI-E established by article 7(1)(b) of the statutes.
7. **“Governing Board”** means the organ of AFROSAI-E established by article 7(1)(a) of the statutes.
8. **“Regulations”** means the regulations of AFROSAI-E.
9. **“SAI”** means a Supreme Audit Institution, as defined in article 4(2) of the statutes.
10. **“Statutes”** means the statutes of AFROSAI-E.



## CHAPTER TWO: MEMBERSHIP AND MEETINGS

### 2. PARTICIPATION AS A MEMBER OR ASSOCIATE MEMBER

1. Institutions who want to join the organisation as a member or associate member must put its request in writing to the Chairperson of the Governing Board. The request must clearly state the commitment to adhere to the organisation's Statutes and its objectives, the purpose for wanting to become a member or associate member and whether it meets the conditions as per article 4 of the Statutes.
2. The Chairperson will submit the request to the Governing Board at its next meeting to deliberate the merit of the application, benefit to the organisation and relationship.
3. The prospective member or associate member may be requested to make an oral submission to the Governing Board.

### 3. TERMS OF REFERENCE OF THE SUBCOMMITTEES OF THE GOVERNING BOARD

1. The Governing Board members, excluding the Chairperson and Vice-chairperson of the Governing Board, will each serve on one subcommittee as established in terms of article 7(2) of the Statutes. Additional members may be co-opted onto the subcommittees provided no costs are incurred from the AFROSAI-E budget.
2. A member will be allocated to a subcommittee for a period of three years, renewable once. The Governing Board will approve the rotation of subcommittee members.
3. Each subcommittee will elect a Chairperson and vice-chairperson for a period not longer than three years. Secretarial and logistical support will be provided by the Executive Secretariat.
4. Subcommittees may co-opt experts or subject matter specialists as and when necessary to enrich deliberations. Institutional partners may be co-opted to provide technical support.
5. Each subcommittee will make recommendations to the Governing Board on matters pertaining to their respective areas of responsibility, as a minimum, as outlined below. They will deal with any important or emerging matters and may initiate reviews of policy provisions contained in the Statutes and Regulations of AFROSAI-E.
  - 5.1 The Capacity Building subcommittee will oversee matters pertaining to the annual State of the Region report and members' capacity building requirements, international and regional initiatives and independent mid-term reviews.
  - 5.2 The Human Resources subcommittee will oversee matters related to the Executive Secretariat's Human Resource requirements and discuss members' Human Resource challenges.
  - 5.3 The Finance and Planning subcommittee will oversee matters pertaining to the funding of AFROSAI-E and its programmes, including but not limited to membership fees, operational plan and budgets, subsidisation policy and donor funding proposals.



**5.4** The Audit and Governance subcommittee will oversee matters pertaining to the financial performance of AFROSAI-E and its programmes, including but not limited to the Integrated Annual Report with the financial statements and auditor's report, financial information contained in progress reports and the appointment of external auditors and governance matters.

## **6.** Meetings

**6.1** The subcommittees will meet at least once a year unless circumstances require otherwise. Notices for meetings will be sent out at least 30 working days in advance. Shorter notice may be given for matters that require urgent attention, on condition that it is supported by a written motivation. Subcommittee meetings will be held in the most cost-effective manner and may coincide with the meetings of the Governing Board. Fifty percent of the members must be present to form a quorum.

**6.2** An agenda, minutes of the previous meeting and other supporting documentation will be made available electronically at least 10 working days before the meeting. Electronic communication will be the preferred means of communication with and between members.

### **6.3** Inputs on agendas

- a)** Members will study the agendas and supporting documents of all the subcommittees.
- b)** Inputs for agenda items may be submitted to the Chairpersons of the respective subcommittees or to the secretariat at least three days before the subcommittee meetings commence.
- c)** Inputs on agendas will preferably be submitted in the form of written notes, but subcommittee members may raise such matters verbally during the meetings as additions to the agenda. Agenda items will be put to the subcommittee members for approval.
- d)** Subcommittee members will provide feedback during the plenary session on all inputs received.
- e)** Where the need arises subcommittees are free to liaise with each other.

### **6.4** Recommendations

- a)** Draft recommendations arising from the subcommittee meetings will be prepared by the Executive Secretariat and submitted to the Chairpersons for discussion / endorsement in follow-up meetings before the final plenary session begins.
- b)** Recommendations of the subcommittees will be presented to the Governing Board by the Chairpersons of the respective subcommittees for approval.
- c)** Questions raised during the plenary to clarify recommendations will be responded to by the Chairpersons of the subcommittees concerned.
- d)** If there is a divided opinion about a recommendation during the plenary, the Chairperson will call a vote, with the Chairperson having a casting vote.
- e)** A recommendation that is not accepted by vote will be referred back to the subcommittee concerned for reconsideration. If necessary, an amended recommendation may be considered by the Governing Board at a special plenary, or by round-robin among its members.



#### 4. CRITERIA FOR HOSTING THE EXECUTIVE SECRETARIAT

1. In terms of article 11(1) of the Statutes, the Executive Secretariat of AFROSAI-E will be hosted in a country nominated by the Governing Board. The seat of the Secretariat will be reconsidered every six years.
2. The criteria for hosting are:
  - 2.1 Human resource capacity: The host SAI must have adequate human resources to be able to support the secretariat where needed in the following areas of expertise:
    - a) Full-time dedicated management capacity that can lead the secretariat in a way that will ensure that AFROSAI-E maintains its position as an exemplary regional institution in the INTOSAI community.
    - b) Sufficient appropriate resources to second to the secretariat on a full-time basis to manage and maintain a high level of general administration and financial management.
    - c) Technical expertise in the different fields of auditing to capacitate the delivery of technical products and services to members e.g. research, development, training, on-site support, etc.
    - d) Skills to provide other support services to members e.g. communication, events management, etc.
  - 2.2 Corporate support capacity: The host SAI must have access to and a working knowledge of systems and service providers to facilitate the daily running of the secretariat, such as:
    - a) Financial management and accounting, including online banking, credit card facilities, payroll, tax, foreign exchange, money transfers, insurance, external auditing, etc.
    - b) Procurement procedures and asset management.
    - c) Human resource management.
  - 2.3 Logistical capacity: The host SAI must provide the secretariat with the necessary facilities to be able to function effectively, such as:
    - a) Reliable internet-based communication systems.
    - b) IT infrastructure, equipment and support.
    - c) Telecommunication facilities.
    - d) Office accommodation.
    - e) Motor transport, when needed.
    - f) Adequate venue opportunities at reasonable cost.
3. The Secretariat will circulate a letter of interest to host the Secretariat 6 months before the Governing Board meeting to all its members. Interested members must submit an intent to host not later than one month before the Governing Board meeting to the Secretariat. All submissions will be presented at the Governing Board. The intent should specify the ability of the SAI to meet the criteria as per Regulation 4(2).



4. When the Governing Board considers the hosting, the following procedures will be applied:
  - a) The Chairperson will present the criteria for hosting, and all letters of intent received.
  - b) The Auditor-General of the SAI currently hosting the Executive Secretariat will be requested to state his/her position.
  - c) Nominations based on the criteria received prior to the meeting will be presented by the respective Auditors-General willing to host the Executive Secretariat.
  - d) If more than one nomination has been submitted, the Chairperson will request for withdrawals and put the meeting to the vote if needed. The Chairperson will have a casting vote.
  - e) The Auditor General of the nominated/elected SAI will be requested to formally accept the nomination and commitments arising from the Statutes and existing agreements.

## 5. HOSTING OF GOVERNING BOARD MEETINGS

1. Governing Board meetings will be hosted by members on a voluntary and rotational basis.
2. In the event where no member volunteers to host a Governing Board meeting, the Secretariat will host the meeting at a location that is economically and practically justifiable.



## CHAPTER THREE: ROLES AND RESPONSIBILITIES

### 6. DELEGATING

1. Any power and responsibility vested in the Chief Executive Officer in terms of these regulations may be delegated to an Officer in the Executive Secretariat – on such conditions that the Chief Executive Officer may determine.
2. When a person is acting in a post to which, in terms of these regulations, powers and responsibilities have been conferred or delegated – such a person exercises that duty or wields that delegated power.

### 7. RESPONSIBILITIES OF THE EXECUTIVE OFFICERS

1. The responsibilities of the Executive Officers will be delegated by the Chief Executive Officer and could include the following:
  - a) Support the Chief Executive Officer to manage and control the capacity building operations of the Executive Secretariat.
  - b) Supports the Chief Executive Officer in the development and successful implementation of the strategic and operational plans and policies and procedures of the Executive Secretariat.
  - c) Oversee, manage and participate in technical capacity building and research projects.
  - d) Oversee and manage the duties and responsibilities of staff entrusted with the financial and administrative affairs of the Executive Secretariat, according to the procedures prescribed by the Chief Executive Officer.
  - e) Oversee the management of scheduled events to ensure that they are properly planned, organised and executed, as well as reported on in terms of logistical information, quality of presentation, and value added.
  - f) Oversee all matters pertaining to the internal and external communication of the Executive Secretariat to ensure that they are dealt with promptly and with the due care expected of a professional organisation.
  - g) Periodically evaluate the activities of the Executive Secretariat to identify risks and inefficient practices and advise the Chief Executive Officer on controls and corrective steps to be taken to address these risks and inefficiencies.
  - h) Implement the approved policies including the code of conduct which puts the organisation's values into practice and determines and guides the way in which persons employed, as well as persons performing work on its behalf, should conduct themselves.
  - i) Compile annual reports as per articles 17(1) and 17(2) of the Statutes.
  - j) Do anything not specifically provided for in these regulations to advance the activities of the organisation.



## 8. CEO DISCRETIONARY POWERS

1. The CEO may take appropriate disciplinary and/or corrective steps for non-compliance with policies and procedures and any reasonable work request (verbal or written). Record shall be kept for reference purposes.
2. Where the amounts concerned do not exceed US\$10 000, the Chief Executive Officer may, on behalf of the Governing Board:
  - a) Authorise writing off a loss of money or other assets.
  - b) Authorise the variation or cancellation of contracts that will be detrimental to the organisation.
  - c) Authorise the settlement of a claim by or against the organisation.
  - d) Approve the alienation, letting of or disposal of movable and/or immovable property.
  - e) Waive the submission of a voucher, where such a voucher or other proof of payment is in any respect defective, lost or destroyed.
3. When the separate amounts concerned in paragraph (3) above exceed US\$5000, particulars thereof will be separately specified in the annual report referred to in article 13(6) of the statutes.



## CHAPTER FOUR: FINANCIAL REGULATIONS

### 9. FINANCIAL MANAGEMENT

1. The policies issued by the Chief Executive Officer in accordance with article 14(8) of the Statutes to ensure effective financial management and adherence to general good governance principles must as a minimum include:
  - a) Expenditure control
  - b) Travel and event expenditure
  - c) Procurement
  - d) Assets

### 10. BUDGETS

1. The budgets contemplated in articles 10(2) and 13(3) of the statutes will be submitted in the prescribed format for approval by the Governing Board. Where the annual budget cannot be approved before the beginning of the financial year it covers, a provisional budget will be submitted timeously for approval by the Governing Board. The Finance and Planning subcommittee may approve budget adjustments during the financial year on condition that it be presented to the Governing Board at the next meeting for ratification.
2. The Chief Executive Officer may authorise funds to be utilised to defray expenditure that was not budgeted for and cannot be postponed without serious detriment to the operations of the organisation. This is provided that the expenditure does not exceed 2% of the total budgeted expenditure and particulars of such authorisations are reflected in the annual report.
3. The Chief Executive Officer may authorise an overspending up to a maximum of 10% on the aggregated budget – subject to the availability of funds. Should there be a need for further overspending, approval should be obtained from the Chairperson of the Finance and Planning subcommittee. This will be reported to the Governing Board at its next meeting.

### 11. MEMBERSHIP FEES

1. The Chief Executive Officer will propose the basis for the calculation of membership fees for approval by the Governing Board, in terms of article 10(2) of the statutes.
2. The Executive Secretariat will invoice member SAIs according to the approved fees within two (2) months prior to the commencement of a financial year.
3. The membership fees are payable not later than six (6) months after the commencement of a financial year.
4. The Chief Executive Officer will inform the Governing Board on the status of membership fees – as of 31 December of each financial year.



## 12. EXPENDITURE CONTROL

1. Expenditure will be considered unauthorised if:
  - a) the payment is made without provision in the annual budget contemplated in article 10(2) of the statutes.
  - b) it is paid inconsistently with these regulations or policies issued in terms of the Statutes or Regulations.
2. An unauthorised expenditure will not form a charge against the organisation's funds, until it has been authorised by the Governing Board.
3. Unauthorised expenditure that has not been authorised as contemplated in regulation 8, will be recovered from the beneficiary or the person responsible.



## CHAPTER FIVE: HUMAN RESOURCES

### 13. HUMAN RESOURCES MANAGEMENT

1. The human resources policies issued by the Chief Executive Officer in accordance with article 14(8) of the Statutes must as a minimum include:
  - a) Establishment of the executive secretariat
  - b) Attraction, recruitment and induction
  - c) Performance management, reward and recognition
  - d) Training and development
  - e) Leadership development
  - f) Staff wellness
  - g) Succession planning
  - h) Staff retention and exit.
2. The establishment of the executive secretariat will be reconsidered by the governing board at least every three (3) years, unless there is an urgent need to review the structure, the Human Resources subcommittee will consider the proposed structure for final approval by the Governing Board. The structure of the executive secretariat will be disclosed in the annual report.

### 14. CODE OF CONDUCT

1. The Governing Board will approve a code of conduct that will be applicable to all persons employed, seconded or allocated to the Executive Secretariat.
2. The code of conduct will be made available annually to all persons employed in the Executive Secretariat for signature.
3. Non-compliance with the code of conduct will be reported to the Chief Executive Officer for actions deemed necessary.



## 15. CONTRACTING OUT OF PERSONS

1. The Chief Executive Officer may approve the contracting out of persons employed in the Executive Secretariat in accordance with applicable policies, and provided that:
  - a) The organisation's workload is not negatively affected.
  - b) The assignment is defined in terms of time and cost.
  - c) The tariff at which the service is offered is reasonable.
  - d) All income generated is separately disclosed in the financial statements.

## 16. CONTRACTING IN OF PERSONS

1. The Chief Executive Officer may approve the contracting in of persons in their personal capacity or from professional entities in accordance with applicable policies, and provided that:
  - a) internal capacity is not available to render the relevant service.
  - b) the assignment is defined in terms of time and cost.
  - c) the tariff at which the service is offered is reasonable compared with current market tariffs.
  - d) funds are available for this purpose.
  - e) all appointments are disclosed in the annual report.

## 17. LABOUR LEGISLATION

1. The labour legislation of the country where the Executive Secretariat is seated will be applicable to all aspects relating to labour relations.
2. When establishing policies and procedures to govern the management and administration of the Executive Secretariat as per article 14(8) of the Statutes, the Executive Secretariat may be guided by the principles of the policies of the Hosting SAI. In the absence of a policy, the Hosting SAI's policy will prevail.



## CHAPTER SIX: AMENDMENTS AND COMPLIANCE

### 18. AMENDMENT OF REGULATIONS

1. If deemed essential, and in the interests of the organisation, the Chairperson may, at the request of the Chief Executive Officer, make amendments and additions to these regulations – provided they are submitted to the Governing Board for consideration and approval at the earliest following opportunity.

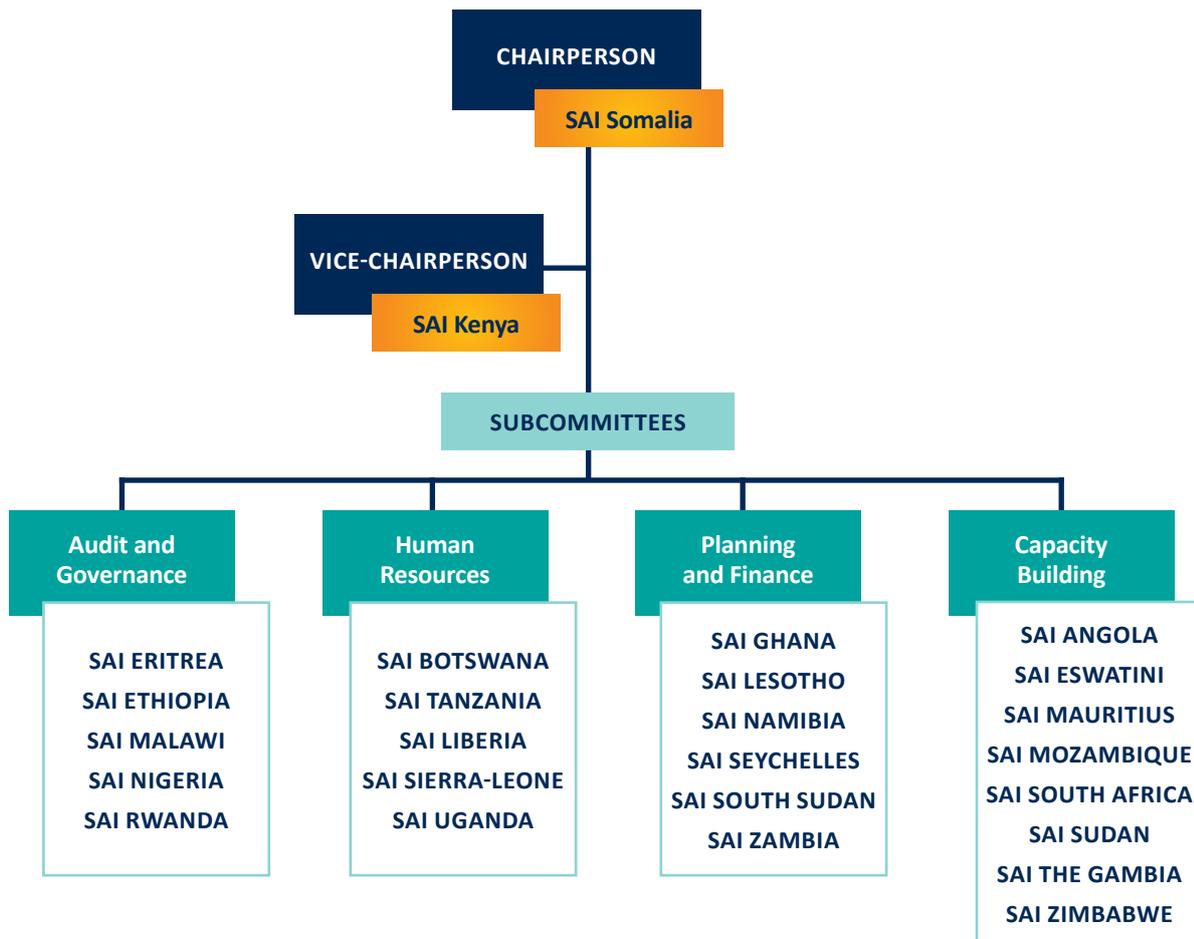
### 19. NON-COMPLIANCE WITH REGULATIONS

1. The Chief Executive Officer will report to the Governing Board material cases where these regulations were not complied with – stating the reasons for such non-compliance and the corrective steps that have been taken.
2. Where considered relevant, the Governing Board will investigate the reasons for non-compliance, and any possible act of negligence by the Chief Executive Officer.



# ANNEXURES: ORGANISATIONAL STRUCTURES

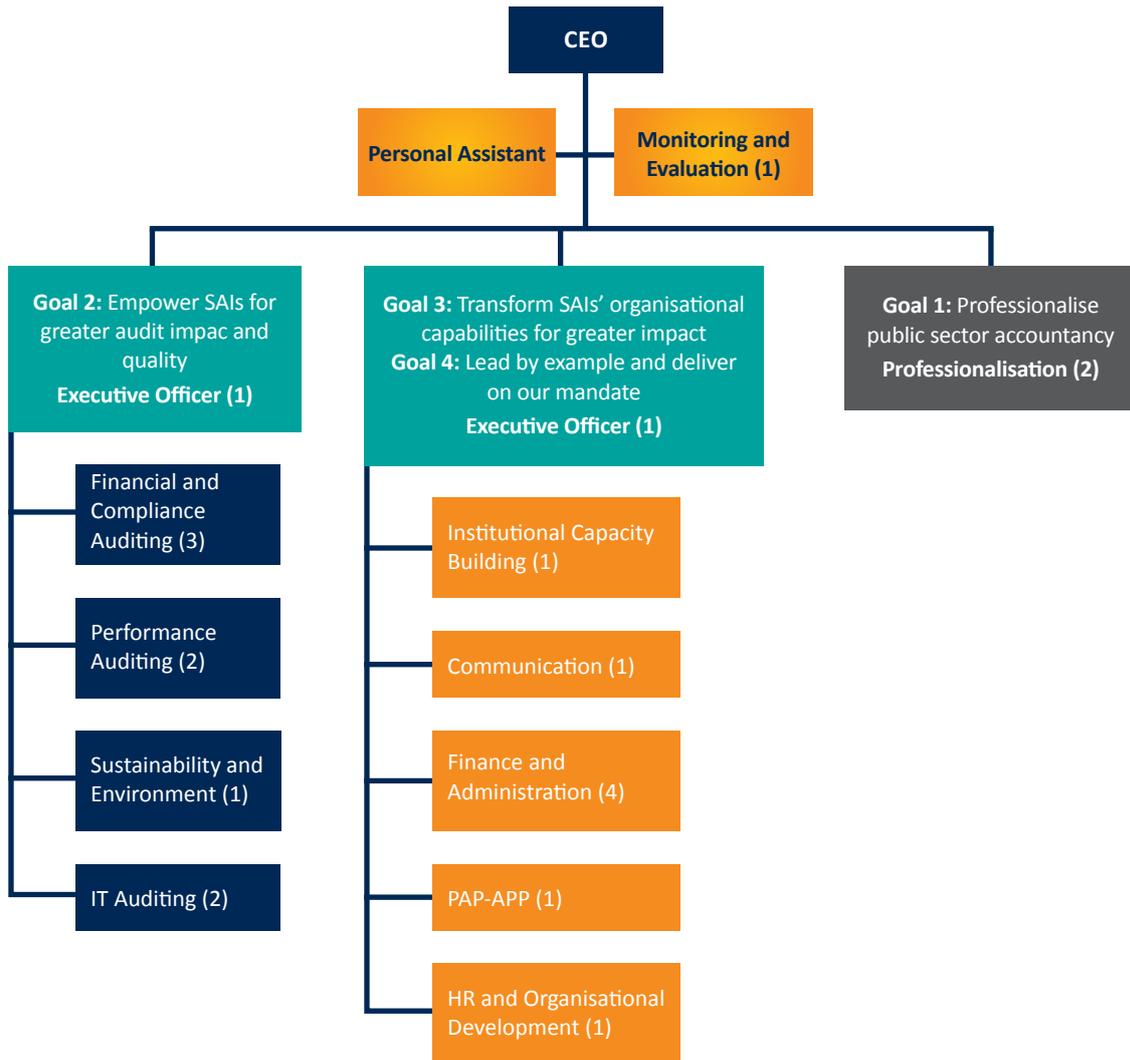
## 1. GOVERNING BOARD





# ANNEXURES: ORGANISATIONAL STRUCTURES

## 2. EXECUTIVE SECRETARIAT





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