

# AFROSAI-E STATUTES

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 Statutes on 19 May 2021 (previous amendments to the Statutes were approved in Mauritius on 10 May 2013).

<p><b>OUR VISION</b></p> <p>To make a difference in the performance of SAIs</p>	<p><b>OUR MISSION</b></p> <p>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</p>	<p><b>OUR VALUES</b></p> <p>Professional</p> <p>Innovative</p> <p>Collaborative</p>
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# ORGANISATION

## 1. NAME

The African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E), hereinafter referred to as “the organisation”, is an autonomous, independent and apolitical organisation established as a permanent institution for the purpose of promoting professional development and technical cooperation of its members.

## 2. OBJECTIVES

To promote the independence of Supreme Audit Institutions and good governance in the public sector, the organisation strives to:

1. **enhance** the institutional capacity of its members in accordance with INTOSAI Principles and Standards and other best practices;
2. **promote** and coordinate professional and technical development and cooperation among its members and other relevant international and regional bodies;
3. **promote** and maintain relationships with national, regional and international institutions specialising in issues affecting the audit of public resources and good governance; and
4. **represent** its members on appropriate regional and international platforms.

## 3. PRINCIPLES

The organisation will recognise as a matter of principle:

1. The equality of all its members.
2. The right to membership of any English- or Portuguese-speaking Supreme Audit Institution from a country in Africa.
3. The laws by which each SAI is governed.
4. The laws, agreements, treaties and resolutions of the African Parliament instituted by the African Union, as applicable.
5. The international agreements, treaties and resolutions issued by international institutions, which are applicable to INTOSAI.



# MEMBERSHIP

## 4. PARTICIPATION

1. Membership of the organisation and its organs and functions is open to all English- and Portuguese-speaking SAIs of Africa that accept and commit to the statutes of the organisation and are formally accepted as members by the Governing Board. Membership to other African SAIs is open on the proviso that they accept English as the working language.
2. By a SAI, we mean a constituted public body of a country, which, however designated, constituted or organised, exercises, by virtue of a law or other formal action, is tasked as the highest public auditing function of that country in an independent manner, with or without jurisdictional competence, and that is recognised by INTOSAI.
3. Associate membership without voting privilege is open to international, professional and other organisations that share the objective of good governance in the public sector. Associate members approved by the Governing Board may participate in the organisation's events and programmes and benefit from the organisation's deliverables.
4. Withdrawal as a member will be effected by notification of ninety (90) days in writing to the Governing Board.

## 5. RESPONSIBILITIES OF MEMBERS

Members have the following responsibilities to the organisation:

1. Commit to the organisation's vision and mission and strategic direction.
2. Actively participate in the activities of the organisation, share information on subjects of common professional and technical interest, and use available programmes and products.
3. Make subject matter experts and facilitators available, as far as possible, for the advancement of programmes.
4. Cooperate in the quality assurance processes, as approved by the Governing Board.
5. Commit their institutions to the highest possible level of technical advancement and management practices.
6. Cooperate in reviews required by the Governing Board, donor or other related programmes providing support.
7. Provide information promptly when requested to do so by the Executive Secretariat.
8. Pay annual membership fees.



## 6. CESSATION OF MEMBERSHIP

1. If a member SAI, the head of such institution, or an associate member, fails to comply with the statutes or behaves in an unprofessional manner which is or could become an embarrassment to the good reputation of the organisation, the membership can, on the recommendation of a disciplinary committee appointed by the Governing Board for this purpose, be suspended. Readmittance will be dependent on the fulfilment of conditions determined by the board.
2. Members need to pay the annual membership fees determined by the Governing Board. If a member fails to meet its responsibilities in this regard for two years consecutively, the participation of such a member can be suspended by the Governing Board, on the conditions that the board may determine.
3. If a member fails to attend two Governing Board meetings consecutively without submitting an apology, the participation of such a member can be suspended by the Governing Board.



## ORGANS

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### 7. STRUCTURE

1. The structure of the organisation will be as follows:
  - a) The Governing Board.
  - b) The Executive Secretariat.
2. The Governing Board may establish from among its members subcommittees to oversee certain activities of the organisation on its behalf. Such subcommittees may include Capacity Building, Human Resources, Planning and Finance, and Audit and Governance.
3. The Governing Board may also establish other committees to accommodate specific sub-regional needs, such as language preferences, external communication and stakeholder needs.
4. Unless the Governing Board decides otherwise, committee and subcommittee members can appoint Chairpersons, Vice-chairpersons and Secretaries from among themselves.



## GOVERNING BOARD

### 8. COMPOSITION

1. The Governing Board shall consist of the heads of all the SAIs that are members.
2. The Chairperson and Vice-chairperson of the Governing Board will be appointed by the Board for a term of three (3) years and may be re-elected once for another term.
3. Representatives from INTOSAI, AFROSAI and other institutions, with purposes connected to those of the organisation may, with the approval of the Chairperson, participate as observers at the meetings or parts of the meetings of the Governing Board or subcommittees. An observer will not be eligible to vote at a Governing Board or subcommittee meeting.

### 9. MEETINGS

1. The Governing Board will meet at an ordinary session at least once a year, or as agreed upon by the Governing Board. An extraordinary session of the Governing Board may be convened upon the request of at least fifty per cent of the members of the Governing Board. A written and well-motivated request must be submitted to the Chairperson and Vice-Chairperson of the Governing Board for their consideration and response to all members. As a voluntary organisation, all members are equal and disagreements will be dealt with in a cordial, professional and respectable way.
2. To be validly constituted, at least two-thirds of the members must be present or represented. A representative will have no voting rights, except where the representation is approved in writing by the head of the SAI.
3. For the adoption of decisions by the Governing Board, the absolute majority of the votes of the members present is necessary, except for the provisions of articles 10(4), 10(11) and 20, for which a two-thirds majority of all members will be required. Each member will have one vote with the Chairperson having a casting vote.

### 10. POWERS AND RESPONSIBILITIES

The Governing Board will be the supreme authority of the organisation and have the following powers and responsibilities, in addition to those mentioned in these statutes:

1. Take policy decisions and provide strategic direction, review progress, and establish guidelines necessary to attain the objectives of the organisation.
2. Approve the strategic plan(s), annual operational plans and budgets and annual membership fees.
3. Approve reports on the activities of the organisation – including the annual report, audited financial statements, the report of the external auditor, and the annual State of the Region report of the SAIs.
4. Approve and amend the statutes and regulations.
5. Approve appointment of the independent external auditors.



6. Approve the terms of reference of subcommittees or committees constituted under articles 7(2) and 7(3).
7. Approve recommendations of subcommittees or committees constituted under articles 7(2) and 7(3).
8. Consider the evaluation report(s) as per article 18.
9. Foster communication and close cooperation among its members and stakeholders, within the framework of INTOSAI.
10. Deal with issues not provided for in these statutes to advance the activities of the organisation.
11. Approve applications from institutions to join the organisation as members or associate members.
12. Delegate the powers in terms of these statutes, except for the powers vested in (1), (4) and (10) above.



## EXECUTIVE SECRETARIAT

### 11. SEAT

1. The Executive Secretariat of AFROSAI-E will be hosted in a country that complies with criteria set by the Governing Board. The Governing Board will reconsider the seat of the Executive Secretariat every six (6) years. All members, including the current host, will be allowed an opportunity to express an interest in hosting the Executive Secretariat.
2. The SAI hosting the Executive Secretariat will supplement the budget and provide or finance a budget for the Chief Executive Officer, premises and other necessary resources for the functioning of the Executive Secretariat.
3. The head of the SAI hosting the Executive Secretariat will fulfil an oversight role over it as agreed to in a memorandum of understanding signed between him/her and the Chairperson of the Governing Board. The memorandum of understanding should set out, amongst others, the scope and objectives, undertakings by and responsibilities of the parties, human resource management, intellectual property and limitation of liabilities. The head of the SAI hosting the Executive Secretariat will report in the annual report on the oversight responsibilities and append any observations that may require the attention of the Governing Board.

### 12. COMPOSITION

1. The Executive Secretariat will be headed by a Chief Executive Officer appointed by the Governing Board on the terms and conditions of service and governance arrangements as determined by the Governing Board.
2. The Chief Executive Officer will be supported by a staff complement approved by the Governing Board.

### 13. TASKS

The tasks of the Executive Secretariat are:

1. Promote and maintain relationships with and between members, INTOSAI and its various structures and with national, regional and international institutions specialising in issues affecting the audit of public resources and good governance.
2. Help the Governing Board and its subcommittees to fulfil their tasks and to promote the organisation and its functioning.
3. Prepare and submit strategic plans and annual operational plans and budgets to the Governing Board for approval.
4. Facilitate capacity building activities, and conduct research and other activities promoting the objectives of the organisation.
5. Execute the operational plan and maintain accounts and records of the organisation.



6. Publish an annual report containing annually audited financial statements and an annual State of the Region Report, and submit it to the Governing Board for approval.
7. Perform any other tasks assigned to it by the Governing Board.

#### 14. POWERS AND RESPONSIBILITIES OF THE CHIEF EXECUTIVE OFFICER

The Chief Executive Officer will have the following powers and responsibilities, in addition to those mentioned in these statutes and regulations issued in terms thereof:

1. Implement the decisions necessary for the functioning of the organisation, in accordance with the direction provided inter alia in the strategic and annual operational plans approved by the Governing Board.
2. Represent the Governing Board in all matters pertaining to the organisation, in consultation with the Chairperson.
3. Secure donor support for the programmes of the organisation and ensure compliance with the donor agreements.
4. Actively engage with institutional and potential institutional partners and sign agreements where required.
5. Appoint individuals or any other structure necessary to ensure the effective functioning of the Executive Secretariat.
6. Facilitate regional support on request, or in accordance with agreements.
7. Monitor and evaluate the activities of the organisation and the implementation thereof by its members.
8. Establish policies and procedures to govern the management and administration of the Executive Secretariat, provided they do not contradict the statutes and regulations. Policies will be made available externally on written request.
9. Fulfil any other duties and responsibilities assigned by the Governing Board.
10. Do anything not specifically provided for and which is not in conflict with the objectives and principles mentioned in articles 2 and 3 of the statutes.



## FINANCIAL MATTERS

### 15. FINANCIAL PROVISIONS

1. The budget and financial reports of AFROSAI-E will cover one year from 1 January to 31 December.
2. The expenses of the organisation will be covered through income from the following sources:
  - a) Member contributions – as determined by the Governing Board in terms of article 10(2).
  - b) Funding and other support from the SAI hosting the Executive Secretariat.
  - c) Grants, donations or any other kind of contribution from public or private institutions or individuals to help achieve the objectives of the organisation.
  - d) Project cost funding agreements.
  - e) Proceeds from the sale of publications and other activities of the organisation.
  - f) Any other sources of income approved by the Governing Board.
3. All funds referred to in article 15(1) above shall be deposited into an officially recognised Bank account(s).
4. All agreements between the organisation and international institutions pertaining to any grants, donations or other contributions made by them toward the funding of activities, will be signed by the Chief Executive Officer on behalf of the Governing Board.
5. The Governing Board will approve the accounting policy as part of the annual financial statements. The head of the hosting SAI and the Chief Executive Officer will jointly sign the annual financial statements on behalf of the Governing Board.
6. Further details on budgeting, accounting, financial reporting and auditing will be provided in regulations adopted by the Governing Board and policies and rules issued by the Chief Executive Officer.

### 16. AUDITING

1. The accounts and financial management will be audited by an independent external auditor appointed by the Governing Board, in terms of article 10(5).
2. The Executive Secretariat will supply to the external auditor any information required for the performance of their duties and will assist them in their tasks.
3. The external auditor will submit their audit report to the Chief Executive Officer for inclusion in the annual report – for approval by the Governing Board in terms of article 10(3).
4. There will be an internal audit function to provide independent, objective assurance and consulting services designed to add value and improve the organisation's operations.



## 17. REPORTING

1. The organisation will issue an annual integrated report that provides an overview of the progress made by the organisation in achieving its objectives, and which includes performance information in accordance with the monitoring and evaluation framework.
2. The organisation will issue an annual State of the Region report in relation to a framework adopted by the Governing Board, which summarises the key areas that a SAI needs to focus on to succeed in its operations and development.

## 18. EVALUATION

1. To provide its stakeholders with the assurance that the organisation is fulfilling its intended value-adding role with ongoing professionalism and commitment to effective service delivery, an independent external evaluation will be performed during each strategic cycle of five years.
2. Where an evaluation was done in accordance with a donor agreement, such information will be used for this purpose.



## GENERAL PROVISIONS

### 19. LEGAL STATUS

1. The organisation is a voluntary association of its members in the form of a separate legal entity, having perpetual succession and the power to own and hold property (immovable, movable and incorporeal) in its own name independently of its members – as well as the power to sue and to be sued in its own name.
2. The organisation will be constituted under the law of the country in which the Executive Secretariat is situated – until such time that it is no longer situated in that country. The organisation will be ruled by the present statutes and by the respective regulatory provisions of the country where it is hosted.

### 20. DISSOLUTION

1. In the event of dissolution, which must be agreed by a two-thirds majority of the members of the organisation, the procedures will be in accordance with the legislation of the country in which the Executive Secretariat is situated. Such procedures will include the winding up of the operational, financial and legislative considerations of the Secretariat.

### 21. LANGUAGE CLAUSE

1. The official language of the organisation will be English. When required English interpretations will be provided to the Portuguese-speaking members.

### 22. ADOPTION OF THE STATUTES

1. The amendments to the AFROSAI-E statutes, as contained in the present text, will come into effect on 19 May 2021.

### 23. TRANSITIONAL ARRANGEMENTS

1. A memorandum of understanding will be entered into between the Head of the SAI hosting the Executive Secretariat and the Chairperson of the Governing Board by 31 December 2021 to formalise the arrangements for the period 1 January 2023 to 31 December 2028.
2. The Chief Executive Officer may approve any reasonable action necessary to ensure the proper implementation of these statutes – provided it is reported to the Governing Board at its next meeting.



## ANNEXURE 1

### LIST OF MEMBER COUNTRIES AND HEADS ON 19 MAY 2021

	COUNTRY	OFFICIAL NAME OF SAI	HEAD OF THE SAI
1.	ANGOLA	Tribunal de Contas de Angola	Dr. Exalgina Gambôa
2.	BOTSWANA	Office of the Auditor General, Botswana	Mrs Pulane Letebele
3.	ERITREA	Office of the Auditor General, Eritrea	Mr Gherezgiher Ghebremedhin
4.	ESWATINI	Office of the Auditor General, Eswatini	Mr Timothy S. Matsebula
5.	ETHIOPIA	Office of the Federal Auditor General of Ethiopia	Ms Meseret Damtie (acting)
6.	GAMBIA	The Gambia National Audit Office	Mr Karamba Touray
7.	GHANA	Ghana Audit Service	Mr Johnson Akuamoah Asiedu (acting)
8.	KENYA	Office of the Auditor General of Kenya	Ms Nancy Gathungu
9.	LESOTHO	Office of the Auditor General, Lesotho	Ms Monica Besetsa (acting)
10.	LIBERIA	General Auditing Commission, Liberia	Ms Yusador S. Gaye
11.	MALAWI	National Audit Office, Malawi	Mr Thomas Makiwa (acting)
12.	MAURITIUS	National Audit Office, Mauritius	Mr. Charanjivsingh Romooah
13.	MOZAMBIQUE	Tribunal Administrativo República de Moçambique	Ms Lúcia Fernanda Buinga Maximiano do Amaral
14.	NAMIBIA	Office of the Auditor General, Namibia	Mr Junias Etuna Kandjeke
15.	NIGERIA	Office of the Auditor General for the Federation of Nigeria	Mr Aghughu Adolphus Arhotomhenla
16.	RWANDA	Office of the Auditor General of State Finances, Rwanda	Mr Biraro R. Obadiah
17.	SEYCHELLES	Office of the Auditor General, Seychelles	Mr Gamini Herath
18.	SIERRA LEONE	Audit Service Sierra Leone	Ms Lara Taylor-Pearce
19.	SOMALIA	Office of the Auditor General, Somalia	Mr Mohamed M Ali
20.	SOUTH AFRICA	Auditor-General of South Africa	Ms Tsakani Maluleke
21.	SOUTH SUDAN	National Audit Chamber of South Sudan	Mr Steven Kilion Wundu
22.	SUDAN	National Audit Chamber of Sudan	Mr Eltahir Malik
23.	TANZANIA	National Audit Office of Tanzania	Mr Charles Edward Kichere
24.	UGANDA	Office of the Auditor General, Uganda	Mr John F.S Muwanga
25.	ZAMBIA	Office of the Auditor General, Zambia	Dr Dick Chellah Sichembe
26.	ZIMBABWE	Office of the Auditor General, Zimbabwe	Mrs Mildred Chiri



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