



# ● 2022 Operational Plan

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African Organisation of English-speaking  
Supreme Audit Institutions



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# Foreword from the Chief Executive Officer

This Operational Plan outlines our planned activities for 2022, in line with the goals and targets of our Strategic Plan of 2020 to 2024. While the plan reflects our optimism that we will be able to resume with face-to-face training and capacity building interventions, we are ready to adapt our approaches where needed. The health and safety of our members and Secretariat staff remain our paramount concern, and we will therefore continue to carefully monitor the developments around the COVID-19 pandemic.

We have set ambitious targets for the year, to provide interventions aligned to SAI training needs. To ensure sustainable success and progress at SAI-level, it is vital that each member SAI takes ownership and accountability for their own growth, performance and capacity building efforts. Our activities are informed by the capacity building process defined in our Strategic Plan (page 24) and their successful implementation is therefore reliant on the joint efforts of both SAIs and the Secretariat.

Our ongoing efforts to learn from our experience and to find innovative approaches to strengthen SAI capacity resulted in country specific ICBF reports in 2020 and several SAI capacity development plans in 2021. Through these plans, we aim to implement an effective, systematic process of providing support and achieve sustainable results going forward. The defined process also ensures the transfer of the knowledge to SAI staff so that it becomes embedded in the organisational culture and management systems. Through the SAI capacity development plans and increased engagement with our partners and stakeholders, we will continue to build synergies with regional and national programmes, and focus on coordinating efforts.

The fluctuating nature of our current environment demands that we be innovative and adaptive in our approaches. We look forward to working with our member SAIs and cooperating partners to support our region with sustainable solutions and successfully implementing our Operational Plan for 2022.

MMR Nkai  
CEO

# Delivering on Our Strategic Goals in 2022

## Goal 1

Professionalise public sector accountancy



### Strategic Objective 1

Collaborate with INTOSAI Professionalisation activities based on specific regional needs



### Strategic Objective 2

Actively contribute towards the African Professionalisation Initiative (API) strategy



### Strategic Objective 3

Actively support SAIs to create pathways for professional development

## 2021 Reflections

The involvement of AFROSAI-E in the Taskforce on INTOSAI Auditor Professionalisation (TFIAP) ensured that we were at the forefront of understanding the benefits of the Professional Education of SAI Auditors (PESA-P) pilot.

We strongly advocated for our SAIs to participate in this professionalisation initiative, and currently a high number of SAIs are taking part in the pilot. Through our active participation in the African Professionalisation Initiative (API) and partnering with other organisations, we took progressive steps to build public sector professional capacity in African states. Our partnership with PAFA, ESAAG and CREFIAF to create and strengthen the API is an exemplar for African states of the multi-stakeholder approach needed for sustainable professional capacity building. The API therefore continues to be a key means to drive professionalisation of the African public sector, including in SAIs. A key success driver for the API will continue to be the in-country implementation efforts. Despite good progress made on the API, maintaining scheduled timelines on the content development process proved to be a challenge, due to several factors. To address this challenge, the API has undertaken to recruit more capacity, and adopt a streamlined quality assurance process, aimed at ensuring that timelines are met.

At SAI level, initial engagements around professionalisation took place. However, the API adopted a streamlined approach to enable easier methods for SAIs to implement professionalisation measures. This included encouraging SAIs to take part in the API in-country implementation

support. Several SAIs have expressed an interest in doing so. Not all SAI professionalisation efforts could be implemented, due to capacity constraints, however the planned increase in capacity, as well as a dedicated API secretariat, means that specific SAI focused interventions will be possible.

## 2022 Deliverables



### Strategic Objective 1

Collaborating with INTOSAI Professionalisation activities based on specific regional needs

For 2022, we will continue to actively take part in the Taskforce on INTOSAI Auditor Professionalisation (TFIAP), under the leadership of SAI South Africa. We expect that, following the public exposure period of the standards and guidance document –ISSAI150 – Auditor Competence and GUIDs 1950 and 1951 (Guidance on the development of competency frameworks for auditors and Guidance on the development of pathways for professional development of auditors, respectively), it will be approved. This will lead to SAIs needing to increase efforts to reflect and implement the standard on Auditor Competence. We will hold a workshop to provide SAIs with a means of implementing this standard. In addition, we will continue to play a supporting and facilitative role for SAIs taking part in the PESA pilot.



### Strategic Objective 2

Actively contributing towards the African Professionalisation Initiative Strategy

The API will partner with countries for country-implementations of the professionalisation strategy. This effort will assist in increasing the number of professional accountants at country level, including at SAIs. To facilitate these implementations and achieve consensus on the way forward, engagements with key stakeholders are needed. The API will therefore focus on implementing a comprehensive stakeholder engagement strategy to gain the support and buy-in needed on a continental-, regional- and country-level. Completing the remaining part of the content development process will be key to ensuring that there is a product available to be used as a tool for the professionalisation efforts.





### Strategic Objective 3

Actively supporting SAIs to create pathways for professional development

Due to capacity constraints, movement on SAI level matters have been slower than expected. In 2022, we will re-establish the professionalisation network, to enable continuous engagement and we will develop tools and guidance to enable SAIs to create pathways for professional development.

Thematic area	Highlights of planned activities in 2022
Collaborate with INTOSAI Professionalisation activities based on specific regional needs	<ul style="list-style-type: none"><li>• Participation in INTOSAI professionalisation related forums, to enable an understanding of initiatives, and to provide contributions related to the AFROSAI-E region.</li><li>• Workshops to assist SAIs to apply the Auditor Competence standards and related guidance, once they are finalised and adopted.</li></ul>
An independent, recognised, sustainable and impact-driven API structure established.	<ul style="list-style-type: none"><li>• Advocacy and lobbying amongst AFROSAI-E members and API partners' members to support the establishment of an independent, API structure.</li><li>• Implementation of advocacy and communication initiatives.</li><li>• Country-implementations (country- diagnostics and key stakeholder engagement).</li><li>• Conceptualise, initiate, complete and pilot learning content.</li></ul>
SAIs implementing professional capacity building initiatives informed by INTOSAI professional pronouncements and guidance.	<ul style="list-style-type: none"><li>• Facilitate SAI participation in API country-implementation.</li><li>• Regular engagements with professionalisation champions (formal and informal).</li><li>• Support SAIs to implement practical experience programmes (generic practical experience plan), including through accreditation or recognition by relevant bodies.</li><li>• Roll out of accelerated learning and specialisation learning programmes as part of country implementations.</li></ul>

## Goal 2

Empower SAIs for greater audit impact and quality



### Strategic Objective 1

Develop and provide value-adding audit learning opportunities and services to SAIs



### Strategic Objective 2

Research and develop relevant technical materials in accordance with ISSAIs and best practices

## 2021 Reflections

Despite the travel restrictions in 2021, our capacity building efforts yielded positive results. SAI staff is showing more confidence in their skills and ability to facilitate in-house training on the audit manuals.

This has been a part of our long-term strategy to increase the pool of trainers and skills of regional auditors. We supplied SAIs with online support to implement the AFROSAI-E SAI Enhancement Audit Tool (A-SEAT) audit flow software, to improve their audit performance. We continued to capacitate regional trainers to conduct assessments of their capacity building interventions. The team worked on improving quality and value addition of reports. They did so by focusing on the audit of donor funds and implementation of the PFM Reporting Framework to produce reports that addresses sustainability matters, such as the SDGs and Agenda 2063, and disaster preparedness of governments. Following a decade of interventions in the extractive industries sector, we published research on the effectiveness of SAI audits in this sector in collaboration with OXFAM. The research revealed several areas for improvement and some areas of weakness, which need to be addressed at both SAI and audit engagement level.

Conducting quality assurance reviews was a challenge due to continued travel restrictions. We managed to conduct a limited number of reviews online despite the limitations in the availability of all the key information required for a review.



# 2022 Deliverables

## Improvement in SAI staff (audit) skills and knowledge

We plan to increase the number of SAI staff that is skilled enough to implement training in their own SAIs. This includes training regional trainers to assess the outcomes of their own capacity building interventions. Improve quality of audits.

We will develop and/or update technical materials in line with the ISSAIs, to address issues affecting the public sector. To improve the quality of audits and overall institutional credibility, we will support SAIs to conduct annual internal quality assurance reviews.

## Performance audit

We finalised one Performance Audit Three module course and started two in 2021. We plan to finalise module courses started in 2019/20 and 2020/21 in Kenya and Uganda respectively which could not continue due to COVID-19 restrictions. In 2022 we will announce and launch fresh module courses and our target is to train at least 104 performance auditors and review a minimum of 16 draft performance audit reports. We will implement the online Advanced Data Analytics course with the three modules developed in 2021 and we will develop two new modules, specifically on qualitative data analysis and sampling. Participants will be introduced to data analysis and gain knowledge on data collection, analysis, and interpretation by practically applying the knowledge in a performance audit context.

We will continue to use the AFROSAI-E Learning Platform to run the Performance Audit Basic Module e-learning course. Through the supervision and review workshops, we will refresh the knowledge and skills of Performance Audit Managers and those responsible for the review of Performance Audit Reports. To ensure we leave no SAI behind, we will focus on connecting with SAIs that have not been actively participating, and to ensure we provide technical support as agreed in Memorandum of Understanding with SAIs. As part of our collaboration efforts, we will evaluate the status of audits on fraud in procurement, collaborative audits (Gambia, Zambia and Kenya) and extractive and infrastructure audits. We will also support performance audit training organised by the Swedish National Audit Office.

## Information systems audit

The AFROSAI-E Working Group for Information System Audit and Management (WGISAM) will focus on topics related to information security and IS audit practices. The working group will continue to engage SAIs to identify aspects most relevant to SAIs. The WGISAM has developed workplans for the three subgroups to foster knowledge transfer in the region and to further support SAIs. They also plan to develop at least two research papers.

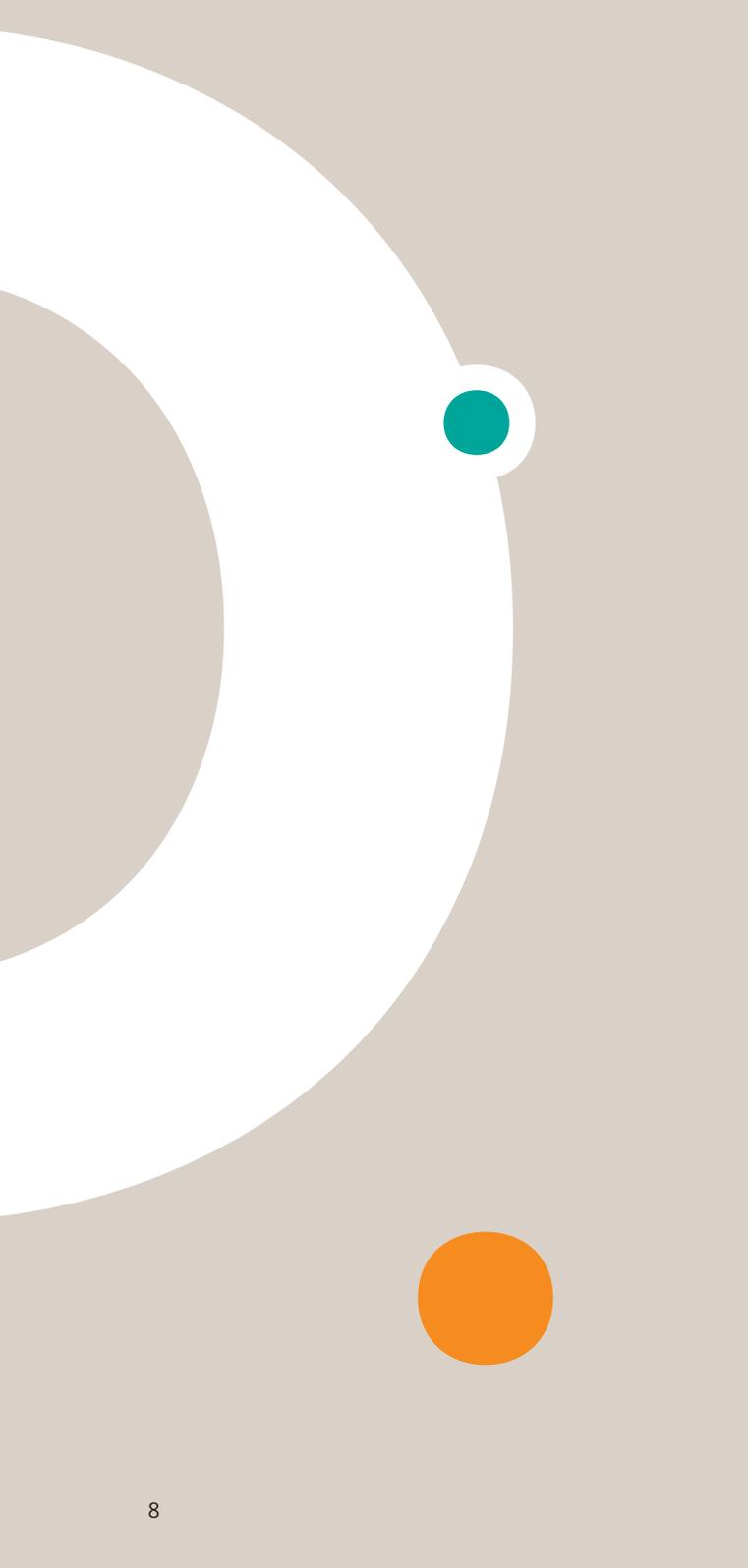
We will enable Information Systems (IS) and financial auditors to form integrated audit teams, to better audit the Integrated Financial Management Information Systems and other financial systems. This will be done through online courses, sessions in the FAM training and the first module of the IT Audit Champions Programme on the topical issue of integrating IS audit in financial audit. We will also provide SAI-specific support to at least five SAIs, develop two e-learning modules, and update the Information Technology Audit Manual (ITAM) and the FAM IT controls checklist in line with changes in the ISSAIs. We will continue to implement the A-SEAT to improve SAIs' overall audit performance. This includes four planned A-SEAT implementations, four SAI IT self-assessments to test the readiness for implementation and two IT audit self-assessments.

## Emerging issues in public sector audit

Embracing global trends and changes in public sector accounting and auditing is critical to improving a country's public financial management systems. SAIs have an important role to play to ensure that PFM systems are responding to emerging issues in public sector accounting.

**Audit of Extractive Industries:** We will continue to focus efforts on reaching a broader audience of SAIs with guidance on extractive industries. To further strengthen capacity, we will support SAIs to establish processes to perform deliberate, risk-based audits in the extractive industries.

**Audit of Public Finance Management Systems:** The 15 Anglo and Lusophone SAIs who have implemented the PFM Reporting Framework (PFM-RF) since its inception in 2018, have described it as a gamechanger. Our vision is for the PFM-RF to continue gaining international recognition as a complementary, broad diagnostic tool in the global PFM arena, alongside other similar tools such as PEFA and TADAT. With support from the INTOSAI working groups on SDGs and Key National Indicators, we will roll out the updated version 2.0 of the tool globally. We will continue to collaborate with the GIZ to maintain a dedicated website for the PFM-RF as credible platform for PFM practitioners globally, to exchange ideas and grow their knowledge.



**Audit of Disaster Situations:** We will continue to promote the use of the Pocket Guide for SAIs on Considerations for Responses to Disasters, that we developed in 2020, in response to the COVID-19 pandemic. We plan to hold a round-table discussion with AGs and stakeholders on SAI responses to COVID-19.

**Audit of Donor Funds:** Our continued interactions through our Smart Partnership approach have resulted in critical MoUs with key international donors in the health sector such as Global Fund and GAVI and a bilateral contract with AIDSPAN to build capacity for programmatic audits. We will continue to have constructive dialogues with these partners on the issues of accrediting SAIs, including CREFIAF members, as the external auditors of their grants and to access funding.

**Audit of Large Infrastructure:** We will continue to approach the audit of large infrastructure at three tiers, namely: (1) policy and decision-making in the development of large infrastructure; (2) development of large infrastructure; and (3) asset management of large infrastructure once commissioned. We aim to grow the partnerships cultivated over the years with relevant institutions where necessary and applicable, to better capacitate SAIs to perform impactful audits in this area.

**Environment and Sustainability Assurance:** We will develop and launch a self-paced online learning course on sustainability. We also plan to train more regional trainers on environmental audit and sustainability. With regional workshops and SAI-specific support, we will enable SAIs to conduct individual audits on SDGs and corporative audits in environment and sustainability. In collaboration with the performance audit team, we will review performance audit reports focused on environment and sustainability, and work closely with audits and interventions on extractive industries and other emerging issues in audits.

## Quality Assurance reviews

We are planning to conduct 10 quality assurance reviews in 2022 to make up for the few “online” reviews (also limited in scope) we were able to do over the past two years due to travel restrictions. To further strengthen SAI capacity to improve their quality management systems, we will hold sub-regional and senior management workshops and further encourage SAIs’ internal QA functions to produce reports. In addition, we will implement SAI-specific support interventions to improve internal QA functions and issue the exposure draft Internal QA Manual. With continued training on the ICBF, we aim to increase correlation levels between ICBF scores and the QAR results. Five members will be taken through their country-specific ICBF Reports and agree on capacity development action plans.

Thematic area	Highlights of planned activities for 2022
Financial Audit Manual & Compliance Audit Manual (FAM and CAM)	<ul style="list-style-type: none"> <li>• Approve FAM and implement pilot audits.</li> <li>• Hold sub-regional workshops and implement five SAI-specific support interventions.</li> <li>• Implement one customisation workshop and gain buy-in from the Auditors General.</li> <li>• Develop e-learning programme on the Financial Reporting Framework.</li> </ul>
Quality Management	<ul style="list-style-type: none"> <li>• Hold subregional workshops for West and Southern Africa.</li> <li>• Provide four SAI-specific support interventions on internal QA functions.</li> <li>• Launch the exposure draft of the Internal Quality Management Manual.</li> <li>• Conduct 10 quality assurance reviews.</li> <li>• Hold five workshops for senior management on quality management.</li> </ul>
Performance Audit	<ul style="list-style-type: none"> <li>• Work on auditing elements of performance in regularity audits.</li> <li>• Hold regional and SAI-specific supervision and review workshops.</li> <li>• Implement 3 module courses (main-studies in South Africa and Tanzania) (pre-study in Uganda, Nigeria, Kenya and South Africa).</li> <li>• Finalise the Performance Audit Handbook.</li> <li>• Develop guidance on PA multiyear planning (model file).</li> <li>• Complete procurement fraud and integrated / combined audits with IS audit team, including the PA Handbook.</li> <li>• Participate in the INTOSAI and AFROSAI WGEA.</li> <li>• Develop three new modules for the Advanced Data Analytic course.</li> <li>• Best Performance Audit Report Prize for 2021.</li> <li>• Participation in SNAO International Cooperation.</li> </ul>
Environmental Audit & Sustainability Assurance	<ul style="list-style-type: none"> <li>• Engage with specific SAIs on possible support to audit of marine environments.</li> <li>• Conduct coordinated audits on SDGs and environmental issues.</li> <li>• Provide six SAI-specific support interventions.</li> <li>• Develop pocket guides on selected SDGs.</li> <li>• Train regional trainers for SDGs and environmental audit.</li> <li>• Introduce annual environment summit.</li> <li>• Hold a regional workshop and sub-regional workshops on the SDGs.</li> </ul>





Thematic area	Highlights of planned activities for 2022
Information System Audit	<ul style="list-style-type: none"> <li>• Hold WGISAM meeting and sub-groups webinars. Develop two research papers.</li> <li>• Implement ITASA to assess impact of training or establish a baseline before implementing training programme.</li> <li>• Implement regional workshops on 6 modules of ITACP and hold webinars on application topics in ITACP.</li> <li>• Continue development work on ITAM, QAR checklist, FAM ISA checklist, two new e-learning modules and combined audit methodology.</li> <li>• Build capacity in auditing IT controls, financial and compliance audits.</li> <li>• Provide SAI-specific support interventions (10 SAIs) to enable them to audit critical systems like IFMIS.</li> <li>• Implement IT self-assessments (ITSA) and change management interventions in preparation for A-SEAT implementation.</li> </ul>
Emerging Issues in Public Sector Audit	<ul style="list-style-type: none"> <li>• Hold regional trainers' workshop and annual workshop on extractive industries.</li> <li>• Review EI guidelines and conduct research on illicit financial flows and proceed to hold a regional seminar on IFFs.</li> <li>• Participate in the INTOSAI working group on extractive industries and key national indicators.</li> <li>• Hold regional workshop on SAI response to disaster audits and provide SAI-specific support on emerging issues.</li> <li>• Implement the PFM-RF strategy, follow-up; comprehensive and executive workshops on Public Financial Management Systems Audits.</li> <li>• Host the first ever PFM-RF Fellowship bloc release with AGSA.</li> <li>• Hold development, in-country and regional workshops on large infrastructure development audits.</li> </ul>

## Goal 3

Transform SAIs' organisational capabilities for greater impact



### Strategic Objective 1

Enable SAIs to instil results driven stakeholder relationships



### Strategic Objective 2

Improve leadership and organisational capability for transformational excellence



### Strategic Objective 3

Highly skilled, productive, professional, and engaged staff

## 2021 Reflections

We created opportunities for peer-to-peer learning through online knowledge, sharing engagements on several topics in independence, HR, communication and audit related.

To improve SAI independence in our region, we held a workshop and a technical conference for AGs and DAGs on SAI own reporting and SAIs being audited. The exposure draft on SAI independence was issued and a workshop was held for members to engage on the contents. We continued to support SAIs with interventions on independence with specific support given to Eswatini, Namibia, Somalia and Zimbabwe, and we responded to the threats on the independence of SAI Sierra Leone and Sudan.

IDI, with our support, provided SAI-PMF training to SAIs that are participating in the SPMR programme. Culture Value Assessments for SAI Eritrea and SAI Uganda were conducted.

We continued to support SAIs to strengthen their capacity to effectively engage stakeholders through regional training workshops on using social media and effective report writing. We also held a webinar on civil society engagements and provided SAI-specific support to review SAI communication policies.

The Accelerated Support Project continued with the four SAIs and established long-term technical and peer support to Gambia and Eritrea. It completed the phase 1 extension for Sierra Leone and Zimbabwe whose main objective was to support the SAIs in finalising their 2021-25 strategic plans.

We supported SAIs with management development programmes for Liberia and Angola. After external consultants reviewed the Integrated competency framework, it was circulated in the region for further comments. A regional gender assessment was done at member SAIs and it was followed up by a successful gender equality workshop.

# 2022 Deliverables



## Strategic Objective 1

Enable SAIs to instil results driven stakeholder relationships

**Peer-to-peer Learning:** The peer-to-peer support will provide AGs an opportunity to engage on specific strategic topics so that they can share experiences and approaches. Through the Accelerated Support Project, we will set up peer teams for PAP-APP supported SAIs on specific areas. We will also continue monitoring in-country programmes and agreements.

**Communication and Stakeholder Relations:** Our focus will be on starting to implement the materials developed during the first phase of the Communication and Stakeholder Relations (CSR) guidance update and begin with the phase two development. The guidance will include blended online learning courses, practical toolkits and customisable templates, aimed at aiding SAIs in improving the communication skills of staff and implementing effective communication and stakeholder relations strategies and plans. In addition to the guidance, we will aid three SAIs with in-depth support to implement the guidance. A regional communication workshop will be held to enhance the skills of communication practitioners in the region and empower them to implement the CSR guidance in their SAIs is planned.

**SAI Independence:** Our partnership with the African Peer Review Mechanism elevates the independence of SAIs at the continental level and we will coordinate our involvement with country reviews with them. In partnership with the IDI, we will deliver regional and SAI-specific training on independence and advocate for SAI independence.

**SAI Accountability:** Where we can give input or guidance to a country on its legislative reforms, we will incorporate the principle of being audited independently. An analysis of SAIs being audited independently will be covered in the State of the Region: ICBF Self-Assessment Report.



## Strategic Objective 2

Improve leadership and organisational capability for transformational excellence

To enhance the leadership capabilities of executive and senior staff at SAIs, the Senior Leadership Development Programme (SLDP) materials will be updated in partnership with a certified business school. Work on updating the Management Development Programme (MDP) coursework that commenced in 2021 will be completed. We will partner with the IDI on the SPMR programme and organise a regional workshop on strategic, operational and risk management and, in line with the agreed upon SAI capacity development action plans, provide at least two SAI-specific support interventions.

Through the Accelerated Support Project, we will continue to support the four PAP-APP SAIs: direct support to SAI Eritrea and SAI Zimbabwe while complementing IDI support to SAI Sierra Leone and SAI Gambia. The project will support them in identifying technical capacity development needs and ensure well-coordinated technical and peer support from partners. The project will also focus on annual operational planning and performance reporting, as well as donor and stakeholder coordination.

To build the M&E capacity in the region, we will work closely with the monitoring and evaluation focal persons at SAIs, by fostering peer-to-peer learning and providing regional training. We will also focus on developing technical material such as an M&E guide for SAIs and creating an M&E working group to support the region. It is then also planned to support at least two SAIs to develop and implement a monitoring and evaluation system.



## Strategic Objective 3

Highly skilled, productive, professional and engaged staff

The aim is to enhance and further develop the HR assessment tools for level progression and promotion. We will also further support SAIs to administer the tools for their recruitment activities. Working cross functionally, change management support will be done as part of the A-SEAT implementation.





As agreed at the regional DAG Networking Virtual Forum session in 2021, quarterly sessions will be held to allow for information sharing between the DAGs and opportunities for technical discussions. We will also continue to support SAIs to become gender responsive organisations and support three countries to develop and implement training and professional development initiatives. Culture value assessments will aid SAIs to identify and address culture and its relation to performance. A regional HR workshop and support SAIs in implementing various HR initiatives aligned to the employee lifecycle is planned for later in 2022.

Thematic area	Highlights of planned activities for 2022
Enable SAIs to instil results-driven stakeholder relationships	<ul style="list-style-type: none"><li>• Peer-to peer support established for SAIs under the Accelerated Support Project.</li><li>• Country ICBF Reports discussed with five members with agreed targeted action plans to improve ICBF results.</li><li>• Create platforms for AGs to engage on a strategic topic e.g. independence.</li><li>• Roll-out the first phase of materials of the communication and stakeholder relations guidance including the blended learning programmes on plain language and crisis communication.</li><li>• Supply SAI-specific support on communication and stakeholder relations and hold a regional training workshop.</li><li>• Coordinate participation in APRM country reviews and establish partnerships to elevate independence at continental level.</li><li>• Hold regional and SAI-specific training interventions on strengthening SAI independence, with the involvement from the SAIs' legal practitioners.</li></ul>

Thematic area	Highlights of planned activities for 2022
Improve leadership and organisational capability for transformational excellence	<ul style="list-style-type: none"> <li>• Develop SLDP materials in partnership with a certified business school.</li> <li>• Finalise MDP courseware and implement in at least two countries.</li> <li>• Conduct one IntoSAINT and follow-up on earlier implementations.</li> <li>• Partner with IDI on the SPMR programme.</li> <li>• Support SAIs with AG/DAG onboarding.</li> <li>• Implement culture values assessments to improve culture and organisational effectiveness.</li> <li>• Coordinate peer teams, resident trainers, technical partners and donor support to SAIs in the Accelerated Support Project.</li> </ul>
Highly skilled, productive, professional and engaged staff	<ul style="list-style-type: none"> <li>• Further develop the HR assessment tools (skills and culture fit) for level progression and promotion and support SAIs to implement.</li> <li>• Support SAIs to develop and implement a gender strategy and training, and professional development programmes in line with the revised Integrated Competency Framework.</li> <li>• Conduct a gender equality workshop and discussion forum as well as a regional HR workshop.</li> <li>• Build M&amp;E capacity in the region and support at least two SAIs to develop and implement monitoring and evaluation systems.</li> <li>• Develop a monitoring and evaluation guide for SAIs and host a regional workshop.</li> </ul>

## Goal 4

Lead by example and deliver on our mandate



### Strategic Objective 1

Establish and effectively manage members, institutional partners, and donor relationships



### Strategic Objective 2

Provide staff with development opportunities to enrich knowledge and skills



### Strategic Objective 3

Entrench good governance, transparency, and accountability principles

## 2021 Reflections

Frequent engagements with individual SAIs, the Governing Board and its subcommittees took place.

Through a more direct approach when engaging with partners and donors, we strengthened relationships and improved coordination among the various support streams.

We oriented staff on the Performance Management Policy which enables the achievement of our strategic goals through the effective management of employee performance. In addition, a Professional Development Policy, aimed at enhancing the technical and other skills required of staff to achieve the strategic plan, was implemented. Several internal audits were conducted, and we implemented the risk management framework as a governance principle.

A culture values assessment and staff wellness survey was conducted towards the end of the year, and the resulting action plan will be implemented in 2022.

The MoU on the hosting arrangement of the Secretariat for 2023-2028 was drafted and will be finalised by the new Chairperson of the Governing Board and host Auditor-General in 2022.

To strengthen our internal monitoring and evaluation process, we are migrating to an online system. We made progress to develop and implement a Monitoring and Evaluation Framework and system, M&E handbook, data collection tools and staff training, which resulted in significant improvements in our reporting.

# 2022 Deliverables



## Strategic Objective 1

Establish and effectively manage members, institutional partners and donor relationships

In implementing our Stakeholder Engagement Strategy, we will strengthen our relationships with our members, partners, and stakeholders. We aim to build strategic partnerships to ensure the continued sustainability of the organisation. We will also promote regional and SAI-level achievements on the implementation and impact of capacity-building interventions.

The Secretariat will strengthen relationships with partners and donors to promote integration and coordination through joint sessions and the sharing of information on bilateral in-country programmes. The intention is to identify and engage new potential partners to ensure we have adequate resources to deliver the required technical needs.

In 2022, we will also focus on improving SAI engagements on capacity development needs, priorities, and plans. Through these engagements and resulting plans, SAIs will have clear capacity-building goals, activities, and indicators as well as an indication of the resources required to implement it. The plans will also aid in coordinating efforts by technical partners and minimise duplication of support.



## Strategic Objective 2

Provide staff with development opportunities to enrich knowledge and skills:

To continuously develop and strengthen the necessary skills to gain, maintain, and advance the skills of our staff in areas they are responsible for, we will continue with skill enhancement initiatives. Our aim is to ensure that staff will be capable, competent, and confident in performance, and are better able to enhance the organisation's goals and objectives. The 2021 culture values assessment and staff wellness survey results will inform a plan of action for implementation in 2022.





### Strategic Objective 3

Entrench good governance, transparency, and accountability principles

The Secretariat hosting MoU for 2023-2028 will be finalised by the new chairperson of the Governing Board and host Auditor-General.

We aim to finalise the State of the Region: ICBF Self-Assessment Report and our Integrated Annual Report in the second quarter of 2022 (approval in May by the Governing Board). Through the State of the Region Report, an overview of how member SAIs have performed and progressed in terms of the ICBF will be provided, including information from the Global Stock Take Report. The AFROSAI-E Integrated Report will provide information on how the Secretariat has delivered in 2021, per its current strategy and SAI capacity needs.

We will continue the process to ensure alignment of the policies and procedures with the revised AFROSAI-E Statutes and Regulations, and plan to document the recruitment policy.

To improve on our efficiencies, we will further work on the ICT systems, including the development of the M&E online platform and the finance and online learning systems. We will also implement new HR management software and migrate our monitoring and evaluation process to an online platform. This will enable better collaboration and communication with our member SAIs.

Thematic area	Highlights of planned activities for 2022
Establish and effectively manage members, institutional partners, and donor relationships	<ul style="list-style-type: none"> <li>• Have targeted stakeholder engagements with development partners and donors, and coordinate bilateral country programmes.</li> <li>• Produce reports in line with partner / donor agreements. Identify and engage new potential partners.</li> <li>• Have structured SAI engagements on capacity development needs, priorities and plans in place.</li> <li>• Finalise capacity development plans for the following areas: Sierra Leone, Zimbabwe, Somalia, Botswana, Liberia, and Gambia,</li> <li>• Develop a high-level plan for funding streams.</li> </ul>
Provide staff with development opportunities to enrich knowledge and skills	<ul style="list-style-type: none"> <li>• Develop a consolidated skills enhancement plan and align job descriptions.</li> <li>• Develop action plans based on internal culture values assessment and wellness survey outcomes.</li> </ul>
Entrench good governance, transparency, and accountability principles	<ul style="list-style-type: none"> <li>• Finalise the alignment of policies with revised statutes and regulations. Document and finalise the Recruitment Policy.</li> <li>• Approved internal audit plan and implementation.</li> <li>• Produce the Integrated Annual Report and State of the Region: ICBF Self-Assessment Report for Governing Board approval.</li> <li>• Conduct mid-year and end-year Strategic Plan assessments.</li> <li>• Develop and implement online management information system (MIS) and monitoring and evaluation platform.</li> <li>• Improve online administrative ICT processes and systems.</li> </ul>

# How we will monitor and evaluate, communicate, and manage risks

## Summary

A short summary of content to follow under this section

### Monitoring and evaluation

- Internal
- Strategic Plan reviews
- External evaluation

### How we will communicate

- Reporting
- The Integrated Annual Report
- State of the Region Report
- Country Reports
- M&E Reports
- Risk management

## Monitoring and evaluation (M&E)

### Internal

The internal M&E process focuses on the Secretariat's performance against the 2020-2024 Strategic Plan. The Strategic Plan is our roadmap for the next five years, and the unpacking of the Secretariat's mandate to its members. As such, it is important to constantly track our progress against the agreed strategic goals and ensure we are achieving our intended outcomes. The process used to evaluate the progress against the Strategic Plan is the mid-year and end-year Strategic Plan (SP) reviews using the strategic planning tracker.

### Strategic Plan reviews

The Strategic Plan tracker pulls in information from the individual performance contracts, activity reports and workplan to plot our progress against the organisational goals. It provides a snapshot of where we are as an organisation, at the end of a review period. In 2022, the tracker will be online to allow for more regular tracking and monitoring. The information collected on the SP tracker is evaluated and presented in M&E reports for management and staff internal consumption. We use the M&E reports for the following purposes:

1. to provide information for management decision-making,
2. to provide an overview of where the Secretariat's performance is against the annual performance targets,

3. to identify key challenges and address them timeously,
4. to highlight what is working well and celebrate the successes,
5. to provide a feedback loop to staff on the progress made, and
6. to collect information for reporting purposes in our annual reports and partner / donor reports.

## External evaluation

The agreements with Sida and the Royal Norwegian Embassy ended in 2021 and an external evaluation initiated by Sida is scheduled to be completed in the first quarter. Once finalised, the report will be made available to development partners and donors. As agreed upon with the Royal Norwegian Embassy, the results of this evaluation will be used as input to a new funding agreement and for the purpose of Article 18 of the Statutes.

# How we will communicate

We recognise that we cannot achieve our Strategic Plan without the support and trust of our stakeholders.

## Reporting

The information collected through our internal and external M&E processes culminates in the following reports: Integrated Annual Report, State of the Region Report, Partner Reports and M&E reports.

## The Integrated Annual Report

The Integrated Annual Report is the Secretariat's account of its performance to its board members. The report includes information on the financial and non-financial performance for the period under review based on the Strategic plan, Operational Plan and Budget. These documents, along with the State of the Region Report, form part of our main accountability instruments and describe the short- to medium-term organisational goals and objectives, as well as the associated activities and interventions planned to ensure effective and efficient delivery of our organisational mandate. The Annual Report is shared with all our member SAIs, partners and donors.





## State of the Region Report

The State of the Region Report focuses on the activities and performances of SAIs in the region as per the information they provide via the self-assessment questionnaire. It supplies an overview of progress made by each SAI under the five ICBF domains in a narrative, numerical and graphical format.

## Country Reports

Since 2020 we prepared country-specific reports based on information from the self-assessment results, which we shared with the Head of SAIs directly. The reports also included a comparative analysis with the Quality Assurance reports and our institutional knowledge based on years of supporting SAIs with specific capacity-building interventions. Together with the independent quality assurance review reports, this information is used in discussions with the Head of the SAI and the management team, for them to produce a concrete plan of action to correct any weaknesses observed.

## M&E Reports

The M&E report is an evaluation report against the programme log-frame. This report is prepared bi-annually and shared with our partners and donors following approval by specific sub-committees of the Governing Board. All partner reports should be read together with the Integrated Annual Report to get a full appreciation of the progress made in implementing our Strategic Plan.

## Risk management

The Audit Committee approved a risk management framework in 2020, setting and maintaining an environment that is conducive to effective risk management. It includes good governance arrangements, an ethical culture, a robust strategic planning process, a documented risk register, and personnel who are aware of risk. The framework covers:

- Governance and oversight
- Risk appetite and tolerance
- Risk assessment process
- Reporting

The framework defines the risk appetite of the organisation as low and mitigating actions have been defined for all identified risks. Significant risks that could affect the achievement of the 2022 objectives are:

- COVID-19 associated health risks for staff of members SAIs, partners and the Secretariat. This risk will be mitigated by adherence to suggested regulations designed to curb the spread of the virus, regular communication and awareness, as well as continued monitoring of travels.
- While every effort has been made to continue supporting member SAIs virtually, the effectiveness of the virtual training in isolation is yet to be accurately assessed.
- Capacity to meet increased demand / expectations from SAIs. While several initiatives have been defined to assist in mitigating this risk and extending the pool of available resources, such as the Training of Trainers Programme and the development of a subject matter expert database, these initiatives are still being implemented.
- Outcomes not reflecting on SAI level. Country ICBF reports are prepared and monitored, but a robust management information system to track this information is not yet available.

# Financing the plan

## Funding

There are four main sources of funding:

- A. Financial support from donors for core activities (referred to as basket).
- B. Project funding for specific activities and projects.
- C. Membership contributions - including annual fees and support from the host SAI (Auditor General of South Africa). The AGSA caters for the majority of operational overheads and seconds nine employees to AFROSAI-E.
- D. Retained accumulated internal reserves to fund potential shortfalls.

Donors include the Swiss State Secretariat for Economic Affairs (SECO), a potential new agreement with the Royal Norwegian Embassy (RNE) and financial support from the Swedish National Audit Office (SNAO).

### Current project funding includes:

1. Swedish International Cooperation Development Agency (Sida) for Africa Professionalisation Initiative (API)
2. Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) for various project activities
3. INTOSAI Development Initiative for the PAP/APP programme
4. SAI The Gambia capacity development project
5. SAI Rwanda capacity development project
6. SAI South Sudan capacity development project (agreement is still in progress)
7. Africa Development Bank (AfDB) - AFD project (agreement is still in progress)

## Estimated 2022 budget:

	2022 Draft Budget ZAR'000	2022 Strategic Plan ZAR'000	2021 Unaudited results ZAR'000
<b>Funding</b>			
A - Donor support	*32 910	30 500	23 843
B - Project funding	25 908	17 300	4 591
C - Membership fees and host SAI support	19 534	20 223	16 292
D - Retained reserves	5 820	-	-
<b>Total funding</b>	<b>84 172</b>	<b>68 023</b>	<b>44 726</b>
<b>Strategic Goals</b>	<b>44 959</b>	<b>34 520</b>	<b>11 725</b>
Goal 1 - Professionalise public sector accountancy (including API project)	** 9 876	12 822	2 057
Goal 2 - Empower SAIs for greater audit impact and quality	*** 25 134	15 156	7 421
Goal 3 - Transform SAI organisational capabilities for greater impact	**** 6 838	3 682	1 460
Goal 4 - Lead by example and deliver on our mandate	3 111	2 860	787
<b>Operating costs</b>	<b>7 961</b>	<b>8 200</b>	<b>5 696</b>
Basket overheads	1 216	1 313	874
Host SAI overheads	6 745	6 887	4 822
<b>Remuneration</b>	<b>31 209</b>	<b>25 000</b>	<b>24 223</b>
AFROSAI-E core funded	***** 15 581	14 501	14 299
AGSA funded	10 499	10 499	9 924
Project funded	5 129	-	-
<b>Total Expenditure</b>	<b>84 129</b>	<b>67 720</b>	<b>41 644</b>

\* The funding amount for 2022 with SECO has been confirmed. The request for financial support from SNAO for 2022 and the potential renewal of the support agreement from the Royal Norwegian Embassy is still in process.

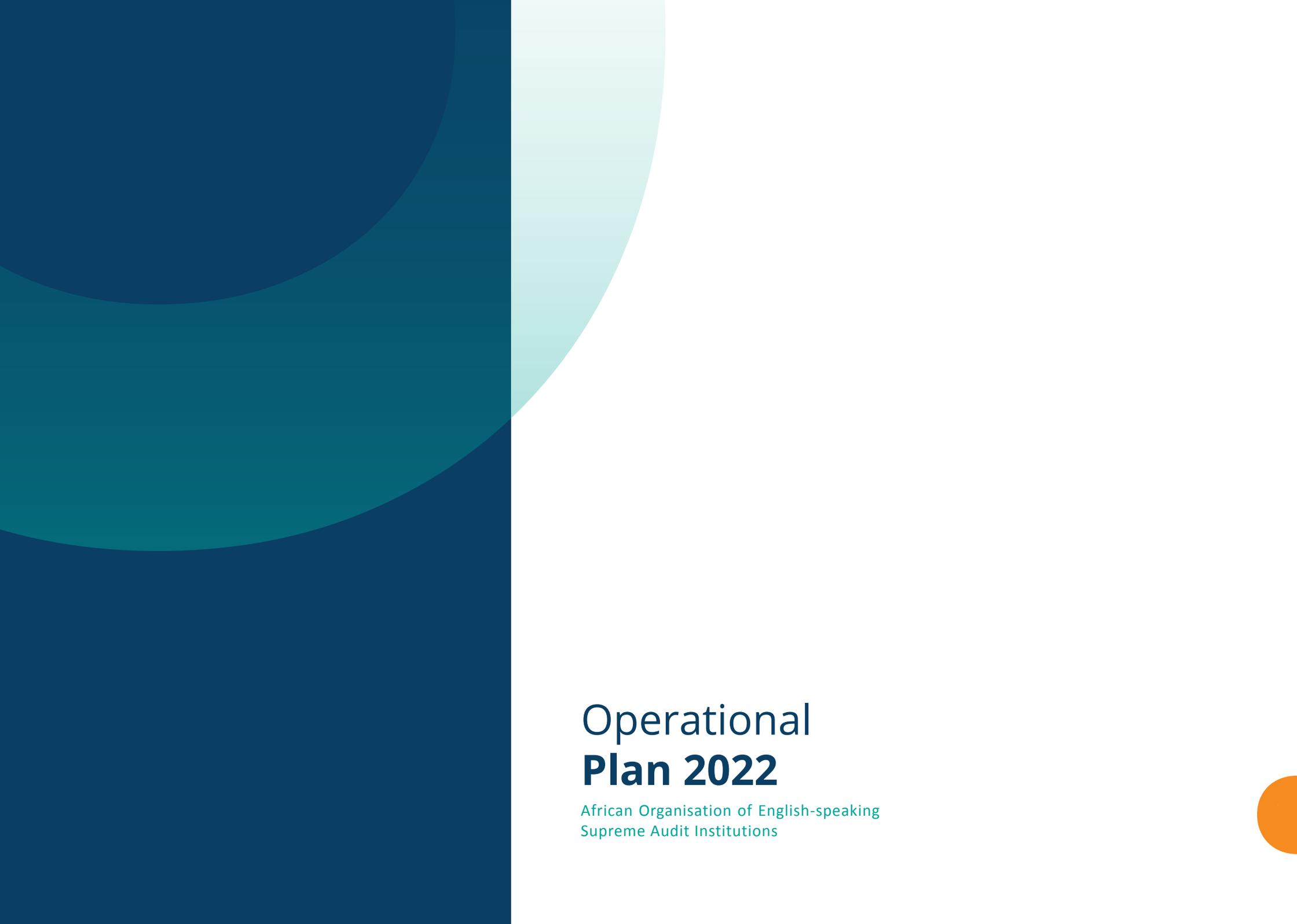
\*\* The increased expenditure is a result of the addition of professionalisation activities funded by Sida and AfDB relating to API.

\*\*\* The increased expenditure is a result of additional project activities funded by the AfDB and specific SAI audit capacity building initiatives.

\*\*\*\* The increased expenditure is a result of additional project activities funded by the AfDB and specific SAI institutional capacity building initiatives.

\*\*\*\*\* Additional position

AFROSAI	African Organisation of Supreme Audit Institutions
ALP	AFROSAI-E Learning Platform
API	African Professionalisation Initiative
A-SEAT	AFROSAI-E SAI Enhancement Audit Tool
CAM	Compliance Audit Manual
CVA	Culture Values Assessment
EI	Extractive Industries
FAM	Financial Audit Manual
ICBF	Institutional Capacity Building Framework
ICF	Integrated Competency Framework
IDI	INTOSAI Development Initiative
INTOSAI	International Organisation of Supreme Audit Institutions
IPC	Individual Performance Contract
IS	Information Systems
ISSAIs	INTOSAI Standards for Supreme Audit Institutions
ITAM	Information Technology Audit Manual
M&E	Monitoring and Evaluation
MDP	Management Development Programme
PA	Performance Audit
PAP-APP	Accelerated Peer-Support Partnership
PESA	Professional Education for SAI Auditors
PFM RF	Public Finance Management Reporting Framework
QA	Quality Assurance
QAR	Quality Assurance Review
SDGs	Sustainable Development Goals
SLDP	Senior Leadership Development Programme
TC	Technical committee
ToT	Training of Trainers
WGBD	Working Group on Big Data
WGITA	Working Group on Information Technology Audit
WGISAM	Working Group on Information System Audit and Management
WGISTA	Working Group on Impact of Science & Technology on Auditing



# Operational **Plan 2022**

African Organisation of English-speaking  
Supreme Audit Institutions