



Monitoring & Evaluation Report

2021 YEAR-END

African Organisation of English-Speaking Supreme Audit Institutions

CONTENTS

EXECUTIVE SUMMARY.....	2
REPORT OVERVIEW.....	5
OUR SUSTAINABLE CAPACITY-BUILDING APPROACH.....	6
YEAR UNDER REVIEW – OVERALL PERFORMANCE	8
GOAL 1: PROFESSIONALISE PUBLIC SECTOR ACCOUNTANCY.....	8
GOAL 2: EMPOWER SAIS FOR GREATER AUDIT IMPACT AND QUALITY	11
GOAL 3: TRANSFORM SAIS’ ORGANISATIONAL CAPABILITIES FOR GREATER IMPACT	25
GOAL 4: LEAD BY EXAMPLE AND DELIVER ON OUR MANDATE.....	34

EXECUTIVE SUMMARY

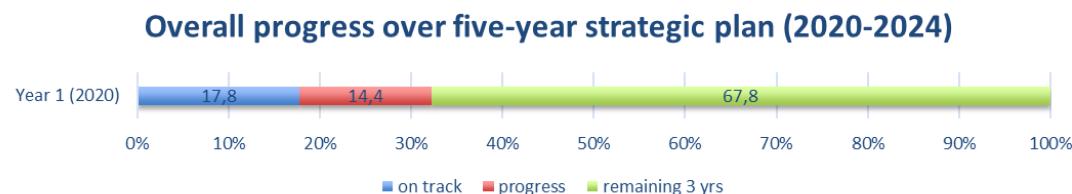
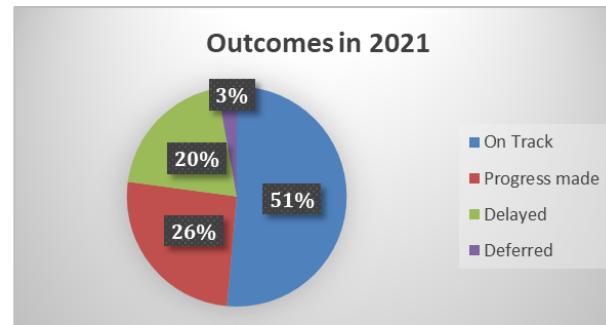
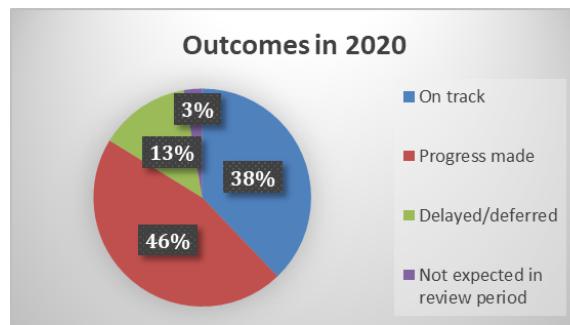
We experienced ongoing challenges in 2021 with restrictions resulting from the COVID-19 pandemic. While the impact of the pandemic is evident in the region, the results of the ICBF Self-Assessment surveys show a general improvement in regional performance. Increased average scores in three ICBF domains reflect the hard work and perseverance of member SAIs. The average score across all five domains increased from 2.81 in 2020 to 2.85 in 2021.

This was the second year of our current Strategic Plan. Despite the challenges of the pandemic, and particularly the inability to travel, we still reached about 2 138 participants (44% female and 56% male) with 63 online workshops. With the support of our member SAIs, we also trained new regional resources for our various programmes.

This report summarises our achievements and challenges in implementing the planned activities in terms of our four strategic goals. Overall we made satisfactory progress on our strategic goals, given the challenges to implement activities during the pandemic.

TABLE 1: AVERAGE ICBF RESULTS PER DOMAIN

	2020	2021
DOMAIN 1	3,17	3,05
DOMAIN 2	2,82	2,88
DOMAIN 3	2,57	2,72
DOMAIN 4	2,72	2,81
DOMAIN 5	2,77	2,76



There is significant improvement in the outcomes on track from 38% in 2020 to 57% in 2021. This means that there is more focus on implementation at SAI level and on ensuring that our capacity-building interventions are yielding the expected outcomes. Over a projection of five years, in a perfect scenario, our performance would reflect 40% on track by the end of 2021. Actual performance after two years of implementing the Strategic Plan is 32,2% across all four goals. By the end of the strategic period we aim to have achieved 85–90%. See *endnote for data table*.ⁱ

CHALLENGES AND LESSONS LEARNT

Planning and communication

Challenges: We had to cancel or postpone several activities because of the pandemic. This was also the cause of audit backlogs at the SAIs. Only two SAIs showed interest in implementing the PFM-RF tool this year.

Mitigation: The Secretariat plans capacity development interventions before the year starts and these are communicated with the SAIs. However, due to various unforeseen factors at the Secretariat and in the SAIs, plans do not always proceed as expected. Flexibility (especially during the pandemic) is required and SAI interventions should be tailored to specific circumstances. To support SAIs in reducing their audit backlogs, the Secretariat has developed strategies that include remote working procedures and A-SEAT.

Travel restrictions and internet connectivity

Challenges: We saw a waning interest in online interventions and connectivity remained a challenge for several SAIs and in communicating with resources. Online interventions are also not as effective for specific activities such as quality assurance reviews and certain IS audit training.

Mitigation: We started with hybrid workshops when limited travel became possible. Connecting some individuals (resource persons) remotely while others participated in person at an external venue helped to reduce office distraction and ensure better internet connectivity.

Regional resources

Challenges: Our extractive industries SAI champions' base is thinning, with a loss of three champions in 2021, and needs replenishment. There is a challenge with having enough regional resources to support activity implementation. While we do use consultants to fill the gaps, this requires our Secretariat team to manage the deliverables, which slows down productivity in the Secretariat.

Mitigation: Our aim is to reduce the dependency on the Secretariat for capacity-building programmes, by creating a bigger pool of trainers and resource people in the region. We give opportunities for regional resources to lead workshops and to implement training for their own SAIs. As some of the trained resources leave the SAIs for

other opportunities, we aim to keep expanding the resource pool in the region. We also make use of consultants where necessary to support with material review and development.

Implementation of training

Challenges: Lack of consistent implementation of pre- and post-assessments during interventions and implementation of training at SAI-level.

Mitigation: We are in the process of developing a standardised pre- and post-workshop assessment process to measure the outcomes of our training interventions. To follow up on implementation at SAI level, we will be rolling out M&E surveys on targeted capacity-building interventions.

RECOMMENDATIONS

1. We need to have an even stronger focus on assessing and documenting the achievement of the learning outcomes and skills transfers from our training interventions.
2. We recommend that SAIs place greater emphasis on staff applying the learnings from the training they receive. SAIs should develop mechanisms to assess how effectively staff can apply the knowledge and skills they acquired with training in their respective jobs.
3. There is a need for stronger data collection channels at SAIs to support their own annual reporting. This will in turn improve the quality of the data we collect.
4. The management team should continuously refine the annual targets to ensure that the measurement of success and achievement of outcomes is clear to all staff and consistent.
5. The development of SAIs' capacity-building plans should be strengthened, to ensure targeted training interventions that will yield the intended learning outcomes and improve the performance of SAIs.

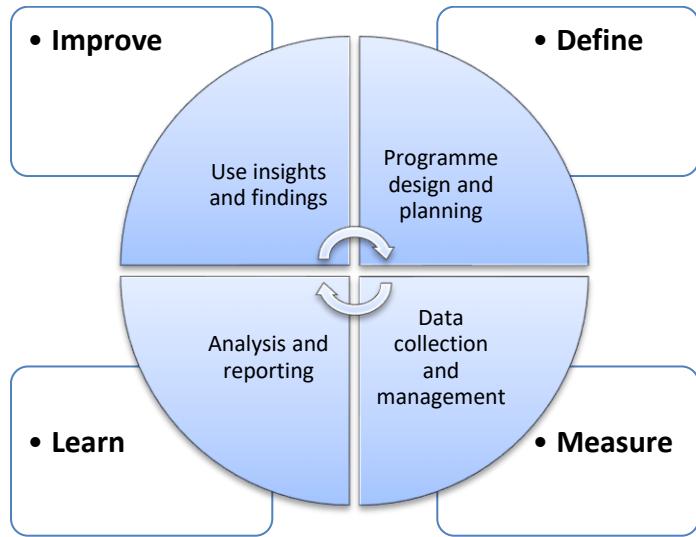
This report forms part of our comprehensive suite of reporting for the year under review. For a holistic view of our performance, this report should be read in conjunction with our Integrated Annual Report and State of the Region: ICBF Self-Assessment Report.

Meisie Nkau
CEO

REPORT OVERVIEW

PURPOSE OF THE REPORT

This Monitoring and Evaluation (M&E) Report accounts for the Secretariat's progress against the specified indicators in the log-frame for the period January 2021 to December 2021. It includes quantitative and qualitative data and outputs and outcome reporting.



This report forms part of the analysis and reporting on our monitoring, evaluation and learning (MEL) cycle as shown on the left.

Define: We defined the programme results chain, indicators and targets during programme planning.

Measure: Throughout the year we collected data via activity reports, the Strategic Planning Tracker, and other data collection tools.

Learn: The mid-year and year-end reports are tools for accountability, and, more importantly, for learning.

Improve: The intent is to use the information collected throughout this process to improve our capacity-building interventions and our support to member SAIs.

SCOPE OF THE REPORT

The report is informed by the Strategic Planning Tracker, Workplan, Activity Reports and any documents referenced in the Strategic Planning Tracker. This report offers accountability to our stakeholders and assesses what we are doing well, where we are falling short, and uses the learnings to make improvements.

This report does not detail all the work done by the Secretariat; rather, it focuses on whether the **expected outputs and intended outcomes** are on track – using quantitative and qualitative data.

Because we are in the second year of implementation of the 2020–2024 Strategic Plan, the impact indicators are not covered in this report and will be reported on at the end of 2022, and again at the end of the strategic planning cycle (beginning of 2025). Impact reporting at citizen level is beyond the scope of this report. These evaluations will be carried out by an external, independent evaluator.

METHODOLOGY

To understand how the Secretariat is performing against the 2020–2024 Strategic Plan and how our programmes are performing across the four strategic goals, we use our strategic planning tracker and assessment scale. This is a results-based measurement tool modelled against monitoring and evaluation best practices. Best practices used in this report include linking M&E to the strategic plans; focusing on evidence-based reporting; using a participatory approach to monitoring progress; using international and local expertise; using data from multiple sources; and facilitating data use for programme improvement. We measure the outputs and outcomes by assessing quantitative and qualitative data against the set indicators. The expected outputs and intended outcomes are detailed in our programme log-frames, which include the set indicators¹ and annual targets.

DATA COLLECTION METHODS

- Interviews – face to face, telephone, email.
- Surveys and questionnaires.
- Case studies and Stories of change.
- Observation.
- Review of primary and secondary data.
- Direct measurement – basic assessment and counting.

DATA COLLECTION TOOLS

- Strategic Planning Tracker – Excel spreadsheet where Technical Managers input data.
- Activity reports and programme reports.
- ICBF self-assessment survey reports.
- Quality assurance reviews.

OUR SUSTAINABLE CAPACITY-BUILDING APPROACH

The journal paper on *Community capacity building and sustainability: Outcomes of community-based participatory research*² describes sustainable capacity building as the development of sustainable skills, resources and structures.¹⁵ The capacity of a programme is sustained when its effects are multiplied through the work of a network of organisations.⁶ Capacity building can be seen as both a determinant of sustainability and an outcome of it. Some have even referred to this as “capacity sustainability”.⁵ Sustainability is generally considered “the act of continuing and potentially enhancing programs and partnerships over time”.^{5,9–11} Sustainability can also occur at multiple levels – the individual, organisational, and/or community level^{12,13} – and involves programmatic ‘leverage’ to influence outcomes.”¹⁴

¹ The indicators in the log-frame are established by the AFROSAI-E M&E Manager, in discussion with Technical Managers, the Executive team and our financial partners and donors.

² <https://www.ncbi.nlm.nih.gov/entrez/eutils/elink.fcgi?dbfrom=pubmed&retmode=ref&cmd=prlinks&id=22982848>

With this premise of “sustainable capacity building” defined, we take the following approach in ensuring that our regional capacity-building initiatives are sustained over time:

- **Strategic partnerships and networks** – We do not work alone in the region. We are part of INTOSAI, and we all work together to support SAIs across the globe – leveraging on one another’s skills, expertise and regional reach. This ensures that the effects of our work are multiplied through the network and sustained over time. We also implement several initiatives together with our institutional partners such as the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), INTOSAI Development Initiative (IDI), Swedish National Audit Office (SNAO) and Office of the Auditor General of Norway (OAGN), and we represent the region on various regional and international platforms.
- **Establishment of SAI peer-to-peer programmes** – Peer-to-peer support is on-the-job and/or remote active transfer of skills from one peer to another and usually this transference goes both ways. We have several programmes and platforms that foster SAI peer-to-peer learning. This is more sustainable because the students drive their own learning and take an active role in the implementation with peers they trust and respect. Most of these forums are informal but we have formal programmes such as the Accelerated Peer-Support Partnership Programme (PAP-APP) and Train-the-Trainer (ToT).
- **SAI capacity-building development plans** – To ensure sustainable and incremental development, we have SAI capacity-building plans. These are one-to-three-year plans that provide a holistic overview of the SAI’s needs and required capacity-development support to meet the identified gaps. This approach is long term and allows for a more focused and SAI-specific development path. It factors in the Institutional Capacity Building Framework (ICBF) results, quality assurance reviews, and the SAI’s strategic plan.
- **Focus on audit capacity building and institutional strengthening** – To ensure the sustainability of SAIs, they must be strong, healthy institutions with sufficient resources to fulfil their mandates. They also need the freedom and ability to publish reports, and mechanisms to ensure their findings and recommendations are implemented. However, not all SAIs operate in environments that allow them to work effectively and not all SAIs have the necessary infrastructure, resources or capacity to fulfil their mandates. This is the gap we address with various institutional capacity-building initiatives, which include advocating for and supporting SAI independence.
- **In-country support tailored to specific SAI needs and on-the-job training** – SAI-specific support ensures that we give customised support to SAIs which meets their needs and is therefore more likely to be implemented and have meaningful results in the long term.

- **Development of technical material that can be customised for specific SAI needs** – Similar to the point above, customised manuals and material are more likely to be implemented by the SAIs and therefore have a greater impact on the SAI concerned.

YEAR UNDER REVIEW – OVERALL PERFORMANCE

Outcomes Assessment Scale – AFROSAI-E uses the scale below to illustrate progress made towards achievement of the pre-set targets for the strategic period.

On track	Achievement of the outcome is on track for the five-year strategic plan period. There is evidence of clear and verifiable outcomes from the respective capacity-building interventions in the review period.
Progress made	Progress has been made towards specific outcomes for the five-year strategic plan period; however, the target for the year was not met and further evidence is required.
Delayed	The expected outcome was not realised in the review period.
Deferred	The outcome is not expected to be realised in the review period because: <ul style="list-style-type: none"> • activities and outputs relating to the outcome are not planned for implementation in the review period; and/or • due to the longevity of the activities, the related outcomes will only be evident in succeeding years.

GOAL 1: PROFESSIONALISE PUBLIC SECTOR ACCOUNTANCY

Highlights included the Accelerated Learning Programme, which is now available online; the participation of AFROSAI-E members in the IDI PESA pilot; and securing funding from SIDA to support the African Professionalisation Initiative (API). However, the realisation of some outcomes has been slow. The reasons range from capacity challenges due to the resignation of a key staff member in the team, to the challenges posed by the pandemic. The targets set in this goal reflect the ambitious nature of the objective to professionalise public sector accountancy; however, we are optimistic that the activities invested throughout the year and in preceding years have laid a solid foundation for the growth of professionalisation in the region.

STRATEGIC OBJECTIVES

1. Collaborate with INTOSAI professionalisation activities – based on specific regional needs.
2. Actively contribute to the API strategy.
3. Actively support SAIs to create pathways for professional development.

1. AFROSAI-E PROFESSIONALISATION INTERVENTIONS (strategic objectives 1 and 3)

Expected outcome	SAIs implementing professional capacity-building initiatives informed by INTOSAI professional pronouncements, guidance and the API.
Indicator and 2021 target	Number of SAIs implementing professionalisation interventions.
Actual outcome	Delayed: Implementation has not yet started. Initial engagements started with selected professionalisation champions in SAIs and the countries that have submitted expressions of interest in API implementation.
Expected outputs	Actual outputs
<ol style="list-style-type: none"> 1. Contribution to new professional pronouncements on auditor competence (endorsement versions) published 2. Contribute to the development of PESA learning materials and support pilot rollout 3. SAIs with new professionalisation roadmaps/strategies resulting from a pathways workshop 4. Research output on professionalisation matters published in partnership with AFROSAI-E professionalisation champions 	<ul style="list-style-type: none"> • Coordinated regional comments on the Exposure Draft of the new Auditor Competence standard. • Contributed to the IDI Professional Education for SAI Auditors (PESA) pilot content – specifically in financial audit. • Facilitated participation of 15 SAIs in the pilot: Somalia, Ethiopia, Malawi, Eswatini, Botswana, Eritrea, The Gambia, Kenya, Liberia, Seychelles, South Africa, South Sudan, Uganda, Zambia and Zimbabwe. • Introduced a revised approach to implementing the API professionalisation process to reach SAIs. The SAIs of Botswana, Kenya and Namibia are actively involved, either as the lead institution or as a key supporter of the country implementation. • Not completed due to capacity constraints. Professionalisation efforts affect the whole of public sector accountancy. Therefore the focus was on publishing information from an API point of view, which was of relevance to SAIs.

5. Capacitated SAI professionalisation champions in 50% of SAIs, who can advocate for and support their SAI and the country's professionalisation activities
6. SAI accreditation/formalisation of practical experience – SAIs obtaining accreditation/recognition as a training office for aspiring accountancy professionals
- No formal engagements held due to capacity constraints. The Senior Manager: Professionalisation resigned during the performance year.
 - SAI Zimbabwe achieved its public-sector programme accreditation, through the support of the professional accountancy organisation (PAO) concerned, who is party to an in-country professionalisation intervention. An initial engagement was held with SAI Namibia to learn from the process to provide advice on the accreditation process they had started.

2. AFROSAI-E CONTRIBUTIONS/SUPPORT TO API

Expected outcome	Actively contribute to the API Strategy.
Indicator and 2021 target	AFROSAI-E Secretariat has provided support to establish independent governance and administrative structures.
Actual outcome	On track: AFROSAI-E continues to make an impact in the realisation of the API strategy, making key contributions that have assisted in moving the API forward.

Expected outputs	Actual outputs
API included as a strategic priority in AFROSAI-E's organisational strategy	<ul style="list-style-type: none"> • API is included in AFROSAI-E 2020–2024 Strategic Plan and annual operational plans. It is hosted by AFROSAI-E and the Secretariat participates and serves in the structures of API.
Support in establishing and operationalising the API governance and financial structures	<ul style="list-style-type: none"> • Contributed to draft Constitution and By-Laws as part of consultation processes. This is to ensure approval by the oversight authority of each partner organisation, to facilitate transition to a permanent structure.
Support in establishing and operationalising the API administrative structures	<ul style="list-style-type: none"> • Managed SIDA funding for API through our financial systems. Submitted a joint proposal with API to the African Development Bank (AfDB) to support country implementation activities. The AfDB gave initial approval and is undergoing contracting discussions. • Supported the API to recruit three new employees and supplying administrative, financial, and M&E support.

GOAL 2: EMPOWER SAIS FOR GREATER AUDIT IMPACT AND QUALITY

The ICBF results for the year show a general improvement in the audit performance of SAIs. There are now ten SAIs on level 3 of domain 4, which is two more than the previous year. Sixty per cent of SAIs in the region published annual audit reports in keeping with their respective country legislation. Three SAIs conducted pilot audits using the financial audit and compliance audit manuals. We increased the pool of regional trainers in Performance Audit, Information Systems Audit and Environmental and Sustainability Assurance.

As in 2020, in 2021 several SAIs channelled resources to COVID-19-related audits. The SAIs of Lesotho, South Africa, Zambia, Kenya, Sierra-Leone and Botswana published audit reports on COVID-19-related donor funds. In Zambia the report led to action taken against individuals for the misappropriation of funds. In Botswana (see media report)ⁱⁱ and South Africa, audit reports highlighted irregularities with the management of COVID-19 funds which received media attention.

Capacity-building interventions led to SAIs publishing value-added reports across the audit thematic areas. SAI South Sudan published a notable Extractive Industries (EI) Report which raised several issues on corruption. The media and civil society widely reported on the audit outcomes, and this led to broader calls from the European Union for South Sudan to join the Extractive Industries Transparency Initiative (EITI) (see media report).³

We implemented collaborative initiatives across the various disciplines that included fraud in procurement, collaborative audits, extractive industry audit and infrastructure audits in terms of the sustainable development goals. We supported SAI Sweden to implement performance audit training for the Balkan region and SAI South Africa with pre-issuance reviews for a follow-up performance audit of abandoned mines.

PROGRAMME OUTPUTS AND OUTCOMES

1. FINANCIAL AND COMPLIANCE AUDIT (FA and CA)

Expected outcome	SAIs have implemented customised audit manuals in accordance with ISSAIs.
Indicator and 2021 target	Number of SAIs that have implemented customised audit manuals in accordance with ISSAIs [target: two additional SAIs].
Actual outcome	Progress made: One – SAI Ghana in 2021; 17 SAIs implemented customised manuals by the end of 2020.

³ Ambassador Bader calls for more transparent management of oil resources – European External Action Service (europa.eu)

Expected outcome	SAIs have conducted pilot audits reflecting implementation of training received.
Indicator and 2021 target	Number of SAIs that have conducted pilot audits in the year under review [target: two additional SAIs].
Actual outcome	Progress made: One – South Sudan.
Expected outcome	SAIs issue timely audit reports adhering to ISSAI standards.
Indicator and 2021 target	Percentage of SAIs that issue timely (as per respective country legislation) audit reports adhering to ISSAI reporting requirements [target: at least 50%].
Actual outcome	On track: Sixty per cent of the 26 member SAIs issued timely audit reports in accordance with their specific country requirements.

Follow Endnote for list of SAI Audit Reports.ⁱⁱⁱ

Expected annual outputs	Actual outputs
1. Exposure draft of FAM based on the ISSAIs launched and development workshops (x2)	<ul style="list-style-type: none"> Submitted Financial Audit Manual (FAM) Exposure Draft (two development workshops conducted) at Technical Committee and introduced it during an online Technical Conference. Workshopped the contents with 163 participants to improve understanding of the revised methodology.
2. Training of FA and CA auditors	<ul style="list-style-type: none"> Implemented in-country to improve participant understanding of the risk-based approach and roles of controls in risk-based auditing. 87 participants were trained in SAI South Sudan, and they completed the pilot audits and published a report. In Namibia, 107 participants were trained. Ongoing support to SAI Rwanda resulted in 92 auditors from various management levels trained and the financial and compliance audit training targets were met.
3. Development of e-learning courses completed and loaded on ALP	<ul style="list-style-type: none"> Developed e-learning module to assess information systems in financial audit and a module on basic IS audit training. Materials currently under review by financial auditors. Completed proposal for e-learning on procurement fraud and submitted to Technical Committee.
4. Two regional webinars on FAM and CAM	<ul style="list-style-type: none"> Held webinar for 88 financial auditors on financial reporting frameworks to explain transition between cash and accrual as well as basic auditing principles (based on ISSAI 200).

- | | |
|---|--|
| <p>5. SAIs capacitated through four product reviews</p> <p>6. Active participation in INTOSAI: FAAS and CAS</p> | <ul style="list-style-type: none"> • Performed product reviews for Angola, Seychelles, Sierra Leone and Somalia. The Seychelles review resulted in a concept note on combined FA and CA audits for the Seychelles environment. • Attended Financial Audit and Accounting Subcommittee (FAAS) meeting and we submitted comments on GUID 2900. |
|---|--|

2. QUALITY ASSURANCE (QA)

Expected outcome 1	SAIs have implemented customised Quality Management (QM) manuals in accordance with ISSAIs.
Indicator and 2021 target	Number of SAIs that have implemented customised QM manuals in accordance with ISSAIs [manual development].
Actual outcome	Delayed: Project proposal approved by the Technical Committee. The project was delayed to address the new quality standards.
Expected outcome 2	SAIs conduct annual internal QA reviews, improving the quality of audits and overall institutional credibility.
Indicator and 2021 target	SAIs conduct annual internal QA reviews [target: sample of four SAIs].
Actual outcome	On track: SAIs Ghana, Uganda, Namibia and Zimbabwe are conducting internal QA; submitted QA reports on audits done.

Expected annual outputs	Actual outputs
<p>1. Customised internal QA manuals completed</p> <p>2. SAIs receive internal QA training and produce internal QA report and SAI action plan</p> <p>3. QA reviewers capacitated – resulting in improved skills</p>	<ul style="list-style-type: none"> • Ongoing development work resulted in an approved proposal for the customised Internal QA Manual. • Conducted quality control training for SAI Somalia on concepts of quality control at institutional and audit level. • A Quality Assurance Reviewers Workshop resulted in 24 trained reviewers.

- | | |
|--|---|
| <p>4. Awareness sessions in QA for SAIs' senior managers</p> <p>5. QA reviews conducted and QA review report completed, SAI's action plan submitted as well as an analysis report on correlation between ICBF results and SAI QA review results</p> <p>6. Country ICBF reports discussed with six SAIs, with action plans agreed upon and monitored by the SAI</p> <p>7. A number of SAIs trained to complete the ICBF questionnaire</p> | <ul style="list-style-type: none"> • Held awareness workshops for senior managers in Eritrea, Namibia, Sierra Leone and Zimbabwe and also during the regional DAG workshop. • Conducted QA reviews for SAIs Ethiopia, Eritrea, Malawi and Zambia.
<ul style="list-style-type: none"> • Engaged Sierra Leone, Eritrea, Zimbabwe, Eswatini, Ethiopia and Lesotho on their country ICBF reports. SAI Lesotho submitted an action plan to address identified gap. Plans from others SAIs are still pending. • Held two ICBF training interventions to improve the quality of data submitted in the ICBF questionnaire. We reached 122 participants from 24 SAIs through the first workshop and 120 participants from 23 SAIs in the second workshop. |
|--|---|

3. EXTRACTIVE INDUSTRIES (EI)

Expected outcome	Value-adding audit reports focusing on the extractive industries (EI) sector.
Indicator and 2021 target	Number of SAIs publishing value-adding audit reports on the EI sector [target: at least one additional SAI publishing EI audit report and one starting audits; baseline seven].
Actual outcome	Progress made: Six SAIs published EI audit reports: SAIs Kenya, Tanzania, Mozambique, Botswana, Ghana and South Sudan. On track: SAIs are working on EI audits – Namibia, Sierra-Leone, Sudan, The Gambia, Uganda, Zambia, Malawi and Zimbabwe.

Expected annual outputs	Actual outputs
<p>1. EI in-country workshops held, and activity report submitted</p>	<ul style="list-style-type: none"> • Trained 34 participants in SAI Kenya to identify risky areas that will result in impactful audits in the EI sector.

- | | |
|--|---|
| 2. Annual EI regional workshop held, and activity report prepared | <ul style="list-style-type: none">Participated in joint regional project in collaboration with the Netherlands Court of Audit and the SAIs of Tanzania, Mozambique and Kenya. The three SAIs conducted parallel performance audits of the oil and gas sector in their respective countries. The project concluded with a virtual conference attended by over 200 people globally. |
| 3. Basic e-learning made available online and course evaluation report prepared | <ul style="list-style-type: none">Collaborated with SAI Norway, the GIZ and the INTOSAI Working Group on Extractive Industries (WGEI), to deliver a workshop themed Transparency data working for communities. A wide range of external stakeholders presented on the topic including the African Tax Administration Forum (ATAF), Transparency International, Tax Justice Network, Open ownership, OXFAM International, Natural Resources Governance Institute (NRGI), Extractive Industries Transparency International (EITI) and Corruption Watch. |
| 4. Research paper published and linked to a basic e-learning course | <ul style="list-style-type: none">Launched online assessment: Keeping up with your CPD through the audit of Extractive Industries. 12 learners registered. |
| 5. Annual Mining Indaba attended, with feedback from Indaba incorporated into our planned EI areas of focus for 2021 | <ul style="list-style-type: none">Collaborated with Oxfam on research paper entitled, Auditing the auditor: Examining the role of Supreme Audit Institutions in auditing the extractive industry in Africa. The research findings were presented at the EI workshop and the Elevation of SAIs Seminar. |
| 6. WGEI capacity-building strategy supported by marketing AFROSAI-E offerings and material in the EI sector | <ul style="list-style-type: none">Attended the virtual Annual Mining Indaba. The theme was Resilience and Regrowth: Adopting the new mindset for African mining. Applied learnings to focus our interventions on the theme Transparency data working for communities. |
| 7. Regional seminar with SAI executives to advocate the performance of EI audits | <ul style="list-style-type: none">Collaborated with the WGEI on annual EI workshop and promotion of AFROSAI-E EI e-learning for WGEI members on their website.Advocated importance of EI audits at the Elevation of SAIs Seminar. |

4. AUDIT OF DONOR FUNDS

Expected outcome	Value-adding audit reports focusing on audits of donor funds.
Indicator and 2021 target	Number of SAIs publishing value-adding audit reports focusing on audits of donor funds [three SAIs per year].
Actual outcome	On track: Three SAIs – Ghana, Rwanda and Uganda – published reports.

Expected outcome	Value-adding audit reports focusing on COVID-19-related audits.
Indicator and 2021 target	Number of SAIs publishing value-adding audit reports focusing on Covid-19-related audits [no annual target set].
Actual outcome	On track: Lesotho, South Africa, Zambia, Kenya, Sierra-Leone and Botswana published reports.

Expected annual outputs	Actual outputs
<p>1. In-country support provided, and activity report prepared</p> <p>2. Capacity-building material developed, and a capacity-building plan prepared and approved</p> <p>3. Remote support provided to SAIs, and support report to be prepared in cases of formal request</p> <p>4. Stakeholder (donor) meeting held, and activity report prepared</p>	<ul style="list-style-type: none"> Implemented workshops for South Africa, Nigeria, Namibia, Lesotho and Ethiopia to introduce Global Fund requirements. This fostered understanding of not only financial statements, but also of programmatic audits and engagement in collaboration between internal audit and SAIs. Developed and implemented capacity-building material for the above-mentioned workshops. Supported Uganda, Kenya, South Africa and Nigeria in terms of MoU with the Global Fund and GAVI with on-the-job training and financial support for audit execution. Held country-level meetings with South Africa, Nigeria, Namibia, Lesotho and Ethiopia to implement the second phase of the project, strengthening the capacity of SAIs to perform audits of Global Fund grants. This led to agreements between the respective SAI and Aidspan, on tailored capacity building for the SAIs. Held a regional meeting to make SAIs aware of the project, <i>Strengthening the capacity of SAIs in sub-Saharan Africa to audit Global Fund grants</i>. The 95 participants included Heads of the SAIs and their teams, country coordinating

mechanism (CCM) representatives, internal auditors of government, the Audit Service Corporation in Ethiopia, the Global Fund Secretariat, the Global Fund Office of the Inspector General (OIG) and Aidspan.

5. PUBLIC FINANCIAL MANAGEMENT (PFM)

Expected outcome	Value-adding audit reports focusing on a holistic assessment of the entire public financial management (PFM) system.
Indicator and 2021 target	Number of SAIs publishing value-adding audit reports focusing on a holistic assessment of the entire PFM system [at least one new SAI using the tool].
Actual outcome	On track: SAIs Kenya and Rwanda published reports using PFM-RF.

See note⁴

Expected annual outputs	Actual outputs
<ol style="list-style-type: none"> 1. SAIs supported by in-country PFM tool introductory workshops 2. SAIs supported through PFM follow-up workshops 3. Annual Champions meeting held to share experiences and to network 	<ul style="list-style-type: none"> • Held PFM-RF tool introductory workshop in Malawi for 35 participants that resulted in an action plan to implement in 2022. • Held follow-up workshops for SAI Mozambique, SAI Cape Verde and SAI Angola. SAI Mozambique and SAI Cape Verde are both at an advanced stage in the use of the tool. However, neither SAI published reports using the tool in 2021. • Facilitated an introductory meeting for the SAI PFM-RF team members from Zimbabwe and Kenya and the PFM-RF auxiliary members from Ghana and Rwanda. Kenya and Rwanda have published reports using the tool. • Held engagement meeting with the 18 PFM-RF country champions from Ghana, Kenya, Botswana, Mozambique, Zimbabwe, Zambia and Rwanda. Meeting resulted in a development plan for a capacity-building training programme, a detailed curriculum, and a learning resource package for the capacity building of the PFM-RF Version 2.0.

⁴ The PFM assessment can be conducted frequently (annually or every two to three years).

- | | |
|--|---|
| 4. Web-based learning made available online and report prepared (PFM on The Couch) and made available online

5. Capacity-building material developed, and PFM-RF website kept up to date

6. Regional and international meetings attended and AFROSAI-E products on PFM-FR marketed | <ul style="list-style-type: none"> Distributed two episodes of the recorded interview series “PFM on the couch @AFROSAI-E”. We launched the episodes on social media and our website, accompanied by short animated videos on the PFM-RF tool. Developed capacity-building material for three types of courses: executive, comprehensive and follow-up workshops. New materials were loaded on the PFM website: https://pfmreporting-tool.com. Participated in the INTOSAI-WG on SDGs and Key National Indicators (KNI), the gLOCAL 2021 Conference, SDG Evaluation Conference, and the CIPFA anti-corruption workshop. We presented our COVID-19 SAI Resilience research paper at the 2021 international conference of the International Research Society in Public Management (IRSPM). |
|--|---|

6. PERFORMANCE AUDIT (PA)

Expected outcome	Improved pool (and skills) of performance audit (PA) resource persons in the region.
Indicator and 2021 target	Increased number of PA auditors trained as resource persons in the region [target: six new resource persons].
Actual outcome	On track: Twenty-three resource persons from 14 of the 16 targeted SAIs. Seventy per cent of these are new resource persons.

See endnote for details of the resource persons.^{iv}

Expected outcome	Improved quality of PA reports (aligned to the performance audit ISSAI requirements); improved average production time and/or advanced analytical insights and skills applied in data analysis.
Indicator and 2021 target	Number of reports that meet quality standards as stated above [target: ten reports].
Actual outcome	On track: Ten reports reviewed in the Uganda Module and 16 reports reviewed in Angola, Tanzania & PTA pre-study modules; 40% met the quality criteria.

Refer to footnote for training and assessment methods used.⁵

⁵ The modules incorporated coaching, workshop-based training, fieldwork, peer-to-peer reviews and course evaluations to ensure the quality of the final product.

Expected annual outputs	Actual outputs
<ol style="list-style-type: none"> 1. 17 PA draft reports reviewed; 70 PA auditors trained; 8 action plans developed; and 1 S&R Workshop 2. Two basic e-learning modules (English and Portuguese) updated 3. One Pre-study and Main-study Modules updated (E-Learning and Assessments) 4. Eight SAIs supported with PA capacity building 5. Project proposal for review of the AFROSAI-E PA Handbook submitted to Technical Committee 6. Attendance/Participation in INTOSAI WGEA, PAS, PSC, AFROSAI, WGEA 	<ul style="list-style-type: none"> • Completed Uganda main study (Module 3) for 29 auditors. The team reviewed 10 reports. • Concluded 3 pre-studies (Module 2) for 32 auditors (Angola, Tanzania and South Africa). The team reviewed 16 reports and action plans. • Updated English and Portuguese PA Basic Module for E-Learning and work started to update the supervision and review materials. • Updated the materials for the Pre-study and Main-study Modules with learnings from the ToT masterclass. Updates will enable implementation of module in seven days, instead of 10. • Completed development of three modules of the Advanced Data Analysis E-Learning. • Supported Zambia, The Gambia, eSwatini and Kenya to review working papers. We also provided on-the-job training for these SAIs and Rwanda as part of a collaborative project to map needs and risk assessment in the EI area. • Technical Committee approved PA Handbook review proposal. • Participated in the PAS meeting. Led a session on professional career paths for performance auditors at the AFROSAI-E Technical Conference. We held a PA refresher workshop to deliberate the COVID-19 pocket guide and the PA Prize award feedback from the adjudicating panel.

7. ENVIRONMENTAL AND SUSTAINABILITY ASSURANCE

- *NB: Please note that Environmental and Sustainability Assurance initiatives reflected in this report date only from July to December 2021. Activity initiatives had been temporarily suspended since 2020 after the resignation of the Sustainability Technical Manager.*

Expected outcome	Improved pool (and skills) of auditors in the area of Environmental and Sustainability Assurance in the region.
Indicator and 2021 target	Increased number of auditors with expertise in Environmental and Sustainability Assurance in the region [no annual target set].
Actual outcome	Progress made: Twenty auditors trained. Implementation of training expected from 2022 onwards.

Expected outcome	Improved quality of reports that adequately address environmental and sustainability issues.
Indicator and 2021 target	Number of reports that adequately address environmental and sustainability issues and meet performance audit ISSAI requirements [no annual target set].
Actual outcome	Deferred: AFROSAI-E will start reporting on this outcome from 2022.

Expected annual outputs	Actual outputs
<ol style="list-style-type: none"> 1. Report on countries' prioritisation of sustainable development goals (SDGs) produced together with composite reports on all member countries 2. Concept note on SDGs 5 and 6 developed 3. E-Learning material on sustainability developed 4. Two environmental audit training sessions conducted 5. Three teams successfully coached through their current environmental audit engagements 6. Environmental materials prepared for incorporation into Local Government Audit Guidelines 7. Follow-up audit plan for audit of coastal environments (cooperative audits) 	<ul style="list-style-type: none"> • Completed first draft of SDGs prioritisation report based on study with Ghana, Ethiopia, South Sudan, Eswatini and South Africa, to assess current state of SDG implementation. • Produced draft concept papers on auditing the implementation of the SDGs, with special focus on SDG 5 (gender equality) and SDG 6 (clean water and sanitation) to inform the focus areas for AFROSAI-E's 2022 capacity-building interventions. • Developed e-learning material for four modules of the Environmental Audit and Sustainability Guide, for review by peer team. • Conducted workshop for SAI Angola to train 19 auditors on the basic concepts of environmental and sustainability audits and the use of auditing and analytical techniques. • Further supported SAI Angola with audit planning and pre-study stages in their ongoing audit engagements. • Drafted materials on environmental considerations for incorporation into Local Government guidelines. • Follow-up audit plan not drawn up as countries that participated in the initial coordinated audit have not yet engaged their respective parliaments on their reports.

8. INFORMATION SYSTEMS AUDIT (IS audit)

Expected outcome	Value-adding integrated audit reports which adequately include IT/IS issues.
Indicator and 2021 target	Number of SAIs publishing value-adding audit reports that meet ISSAI standards [target: three SAIs' published reports].
Actual outcome	Delayed: SAIs have not published audit reports which adequately address IT issues in the review period.
Expected outcome	Increased number of SAIs conducting pilot audits which adequately include IT/IS issues.
Indicator and 2021 target	Number of SAIs that have completed pilot audits after IS audit interventions in the year under review [target: six SAIs].
Actual outcome	Progress made: The Gambia, Zambia, Eswatini, Somalia have started conducting audits.
Expected outcome	Improved pool (and skills) of IS audit resource persons in the region.
Indicator and 2021 target	Increased number of IS auditors trained as resource persons in the region [no annual target set].
Actual outcome	On track: Fourteen new resource persons from the region were recruited to support our training interventions this year.

Expected annual outputs	Actual outputs
<ol style="list-style-type: none"> Twenty-four IS audit champions trained and graduation of four champions to trainers and mentors One WGISAM meeting held to deliberate on relevant IS audit and management aspects Country support – 12 SAIs 	<ul style="list-style-type: none"> Implemented three IT Audit Champion workshops, using previously trained champions as trainers. The champions showed a good grasp and application of the subject, with complimentary reviews from participants. Connectivity issues were of concern with online workshops. However, assessments show the SAIs are implementing the learnings and audits are underway. There are however delays in SAIs publishing reports due to shifts in SAI priorities. Held the annual Working Group on Information Systems Audit Management (WGISAM) meeting and four knowledge-sharing sessions. Provided support to Zambia, Sierra Leone, Somalia, Uganda, The Gambia, Eswatini, Liberia. We are still finalising support plans with an additional five SAIs.

- | | |
|--|---|
| <p>4. Coordinated/combined audit methodology workshops and guidance finalised</p> <p>5. Three research papers produced by WGISAM</p> <p>6. Guidance document on integrating big data in public-sector auditing and supporting a remote office developed</p> <p>7. One ITAM workshop conducted</p> <p>8. E-Learning modules on assessing IS in financial audit and basic IS Audit training developed and loaded on ALP</p> <p>9. Four IS audit self-assessments conducted</p> | <ul style="list-style-type: none"> • Held a coordinated/combined audit methodology meeting with the SAIs of Kenya, Rwanda, The Gambia, Uganda and Zambia who are participating in the pilot project. We completed a concept note on ways that IS audits can be better integrated into the main audit streams of FA/CA and PA. The SAIs selected topics for audits that would be piloted in the coordinated audits. • Started with research on audit automation and completed the literature review. We concluded training on research methods. Going forward we will produce one research paper per year to avoid over-planning. • Completed guidance document on integrating big data in public-sector auditing and supporting a remote office was sent to SAIs for comment. The Technical Committee approved the proposal to develop guidance on SAI cyber security. • Postponed the ITAM workshop allowing for finalisation of the FAM and ITAM. • Started development of e-learning modules on <i>Assessing IS in financial audit</i> and <i>Fundamentals of IS audit</i>. • Conducted IT audit self-assessments (ITSAs) for SAIs Liberia, Eritrea, Mozambique and Malawi. SAIs used outcomes to review their IT strategic plan reviews. Malawi incorporated results in their strategic plan, which they will use to engage donors on infrastructure needs. |
|--|---|

9. IMPLEMENTATION OF AUDIT SOFTWARE (A-SEAT)

Expected outcome	SAIs improve their audit performance due to implementation of the audit flow software (A-SEAT).
Indicator and 2021 target	Number of SAIs that improve their audit performance due to implementation of the A-SEAT [target: 4 SAIs].
Actual outcome	Progress made: Two implementations completed.

Expected annual outputs	Actual outputs
<ol style="list-style-type: none"> 1. Self-assessments conducted 2. A-SEAT implementations x2 and support visits x4 3. A-SEAT champions' training conducted for the implementation team 4. IS management workshop held with at least 20 participants 	<ul style="list-style-type: none"> • Completed ITSAs in Liberia, Eritrea, Mozambique, Malawi. Malawi piloted the use of the SAI ITMA. • Completed A-SEAT implementations in Tanzania and Somalia. • Held training for 24 SAI champions each at SAIs Zimbabwe and Mozambique. The start of the implementation was rolled over to 2022. • Conducted project management training for the A-SEAT champions' implementation team. We also held a train-the-trainers workshop and used these resources to facilitate training in Somalia, Zimbabwe and Mozambique. • Held a regional training workshop for 17 participants on IS management to build capacity in dealing with information security and development practices needed to support a remote audit office. The pre- and post-evaluations showed improvement in knowledge of design, modification or implementation of some remote office tools.

10. TRAIN THE TRAINER (ToT)

Expected outcome	Pool of regional trainers with the ability to train their own staff on various subjects.
Indicator and 2021 target	Regional trainers implementing the ToT material in their own SAIs and in the region [no annual target set].
Actual outcome	Delayed: The focus has been on material development. Training and implementation have not yet started.

Expected annual outputs	Actual outputs
<ol style="list-style-type: none"> 1. ToT material subjected to internal and external QA and made available to the ToT programme 2. Summative evaluation of champions' contribution to their SAIs after attending the ToT programme done and the report prepared 	<ul style="list-style-type: none"> • Masterclass submitted developed learning materials and submitted for external QA review by SNAO. • Champions programme postponed pending the finalisation of the materials.

Follow-up actions for goal 2

- Follow-up support to SAIs to ensure effective implementation of audit methodology.
- Implementation of learnings at SAI level.
- Marketing of the EI e-learning courses.
- Linking the EI research to basic learning course.
- Reviews by trained QA reviewers before certification.
- Action plans responding to QAR findings/recommendations and ICBF gaps identified.

GOAL 3: TRANSFORM SAIS' ORGANISATIONAL CAPABILITIES FOR GREATER IMPACT

We assess and measure the capacity-building interventions in this goal against four ICBF domains: Independent and Legal Framework, Organisation and Management, Human Resources and Communication and Stakeholder Management. SAIs made considerable progress to strengthen their institutions in terms of domains 2, 3 and 5 of the ICBF. However, there were some notable setbacks on SAI independence which the ICBF reflects.

Satisfactory progress was made in the year on the PAP-APP to move to the next phase of the programme, which focuses on supporting the implementation of the SAIs' strategic plans. We created peer-to-peer knowledge-sharing platforms at the Technical Seminar where the Heads of SAIs could share experiences in, amongst other things, responses to the COVID-19 pandemic and engagements with civil society organisations. Activities to raise awareness of gender equality feature prominently in our activities to implement a gender assessment and a gender equality workshop.

To support SAIs to strengthen leadership capacity, we implemented the *StrengthFinder self-assessment tool* for interested Heads of SAIs along with individualised coaching sessions for AGs.

STRATEGIC OBJECTIVES

1. Enable SAIs to instil result-driven stakeholder relationships.
2. Improve leadership and organisational capability for transformational excellence.
3. Highly skilled, productive, professional and engaged staff.

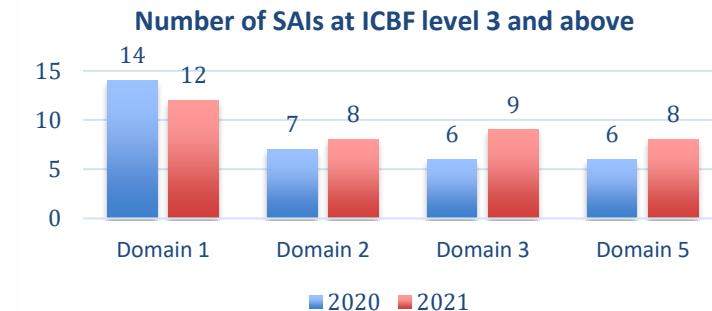
PROGRAMME OUTCOMES AND OUTPUTS

Domain 1: Independent and Legal Framework

Domain 2: Organisation and Management

Domain 3: Human Resources

Domain 5: Communication and Stakeholder Management



1. SAI PEER-TO-PEER SUPPORT

Expected outcome	Opportunities created for strategic engagements between SAIs to share knowledge, skills, learnings and experiences.
Indicator and 2021 target	Number of active SAI peer-to-peer programmes [no annual target set].
Actual outcome	On track: Programmes with Nigeria, Liberia, Angola, Somalia, South Sudan, Rwanda, Eritrea, Sierra Leone, The Gambia and Zimbabwe.

Expected outcome	PAP-APP SAI has effective strategic, operational planning and reporting processes.
Indicator and 2021 target	Strategic plan implemented with annual operational plans completed; technical support and financial support needs are met [target: four SAIs].
Actual outcome	Progress made: Strategic plans were finalised. Operational plans are in varying stages of completion and implementation.

Expected outputs	Actual outputs
1. Accelerated peer-support programme outputs achieved	<ul style="list-style-type: none"> Supported SAI Somalia in all key areas of their strategic plan as part of the Peer Support Project of the Office of the Auditor General Somalia (OAGS). The OAGS has reported and publicly shared important audit findings and recommendations that can contribute to impact, despite the ongoing pandemic and challenging political situation. Supported SAI South Sudan to achieve key project milestones, although there were delays starting with performance audit, and audits of parastatals and local government. The SAI reported that their inability to travel and unreliable government funding for staff salaries and SAI operational costs remain challenges.
2. PAP-APP SAIs have management tools and systems in place to achieve their mandate: strategic plans; operational plans (linked to budget); annual reports	<ul style="list-style-type: none"> Supported SAIs to achieve the following key milestones: <ul style="list-style-type: none"> OAG Zimbabwe 2021–25 Strategy finalised and signed off by the AG. Annual Operational Plan developed. SAI Sierra Leone 2021–25 Strategy finalised and signed off by the AG.

- 3. PAP-APP SAIs have an updated financial and technical support plan
- 4. PAP-APP SAIs have updated funding proposals

- OAG Eritrea Strategic Plan and Annual Performance Report finalised (signed off by AG). Annual Operational Plan developed.
- The Gambia 2021 Annual Operational Plan was finalised and signed off by the AG.
- Developed technical and financial support plan for SAI Eritrea. Plans for Sierra Leone, The Gambia and Zimbabwe have not yet been finalised.
- Submitted funding proposals for SAI Eritrea to INTOSAI for connectivity support. This enabled the SAI to participate in online training workshops and we implemented the first successful online QA review for the SAI.
- Submitted funding proposal to AfDB to fund SAI Eritrea and SAI Zimbabwe for technical support needs. The contract has not yet been finalised.

2. COMMUNICATION AND STAKEHOLDER RELATIONS

Expected outcome	Improved communication capabilities and strategies implemented in the region.
Indicator and 2021 target	Number of SAIs with ICBF level 3 and above [target 40%; ten SAIs].
Actual outcome	Progress made: Average domain score: In 2020, six had an average score of 3 and above; in 2021 the number improved to eight.

The total average score of the domain decreased slightly from 2.77 in 2020 to 2.76 in 2021. However, 40% (ten SAIs) reflected a percentage improvement on their ICBF score in domain 5.

Expected annual outputs	Actual outputs
1. Communication and Stakeholder Relations Handbook Exposure Draft launched at 2021 Technical Update	<ul style="list-style-type: none"> • Technical Committee approved the project proposal for new Communication and Stakeholder Relations Guideline and Toolkit. Completed training and guidance materials for social media and digital communication.
2. Plain Language e-learning module launched	<ul style="list-style-type: none"> • Completed development of two e-learning programmes for implementation in 2022, namely Plain Language for Effective Report Writing and Crisis Communication.
3. Communication Skills e-learning module	<ul style="list-style-type: none"> • Created an e-learning programme on Presentation Skills, based on materials from the ToT course, for launching in 2022.

- | | |
|--|---|
| <p>4. Annual Communication Workshop and webinars</p> <p>5. Follow-up on Communication Plan implementation to address challenges and to note achievements/in-country support on request</p> | <p>5. Held a webinar on SAIs engaging with civil society organisations. We also held the regional Annual Communication Workshop with training on social media and digital communication as well as a Report-Writing Workshop to assess needs for the development of capacity-building material on the topic.</p> <ul style="list-style-type: none"> • Supported Somalia and Eritrea with a review of their communication and stakeholder engagement strategies and policies. |
|--|---|

3. SAI INDEPENDENCE AND ACCOUNTABILITY

Expected outcome	Enhanced SAI independence through advocacy initiatives and engagements.
Indicator and 2021 target	Number of SAIs with ICBF level 3 and above [target 65%; 16 SAIs].
Actual outcome	Delayed: Twelve SAIs (46%) have achieved level 3 and above.

The average score in the domain dropped from 3.17 in 2020 to 3.05 in 2021.

Expected outcome	Increased number of SAIs reporting on their own performance.
Indicator and 2021 target	Percentage improvement in ICBF questions relating to SAIs reporting on own performance [at least two additional SAIs].
Actual outcome	On track: SAIs rating 3 and above increased from 16 to 18 SAIs in 2021.

Expected outcome	Increased number of SAIs being audited independently on an annual basis.
Indicator and 2021 target	Percentage improvement in ICBF questions relating to SAIs being audited independently [at least one additional SAI].
Actual outcome	Delayed: SAIs rating 3 and above decreased from 14 to 13 SAIs in 2021.

Expected annual outputs	Actual outputs
<p>1. Initiatives supporting and advocating for SAI independence implemented (Ensure SAI independence is covered in the country reviews and</p>	<ul style="list-style-type: none"> • Established a partnership with the APRM which resulted in the inclusion of our input in the draft APRM Sudan report (embargoed). We also held a meeting to discuss the Nigeria Mission Report. • Supported Zimbabwe and Somalia to compile documentation to advocate for SAI independence.

<p>that findings are reported on as per the African Peer Review Mechanism (APRM) framework, while joint APRM projects are agreed upon and implemented as per agreement)</p> <p>2. Independence guideline approved by the Technical Committee and issued</p> <p>3. Regional workshop on the independence guideline and being audited independently</p> <p>4. Opportunity for AGs to engage on the following strategic topics and to recommend a response and required action: - The role of legal practitioners in independence; - Importance of reporting on own performance; - SAIs being audited independently</p>	<ul style="list-style-type: none"> • Collaborated with INTOSAI and the IDI to release a public statement on the threat to the independence of the Audit Service of Sierra Leone. This matter is ongoing. • Supported SAI Eswatini to engage Parliament and the Executive on independence matters. This resulted in the SAI getting additional funding. • Technical Committee approved the draft guideline on SAI independence. • Included independence guideline and importance of independent audits of SAIs in the Deputy Auditor General regional workshop. • The APRM, SAI Sudan and the IDI shared perspectives at the Elevation of SAIs seminar. • AGs noted information on SAIs reporting on own performance at the 17th Governing Board meeting (closed session) and the availability of reporting templates. • Held engagements with Eritrea and Namibia on SAIs being audited by external independent auditors.
--	---

4. LEADERSHIP

Expected outcome	Improved leadership capacity and capability.
Indicator and 2021 target	Number of SAIs rating at level 3 and above on ICBF: Question 47: The SAI management are living out the vision and values of the SAI and are promoting the same to the public and SAI staff through their own behaviour [target: three additional SAIs].
Actual outcome	Delayed: Decreased from 18 SAIs in 2020 to 17 SAIs in 2021.
Expected outcome	Improved leadership capacity and capability.
Indicator and 2021 target	Number of SAIs rating at level 3 and above on ICBF: Question 48: The SAI leadership and its relevant committees hold regular decision-making meetings and actions are consistently being tracked [target: three additional SAIs].
Actual outcome	Progress made: Increased from 20 SAIs in 2020 to 22 SAIs in 2021 – largely due to the increased AG and DAG engagements conducted this year across the various interventions.

Expected outputs	Actual outputs
<ol style="list-style-type: none"> 1. Senior leadership development programme (SLDP) redesigned and accessible to member SAIs 2. Material for three modules developed and management development programme (MDP) facilitators updated 3. MDP/SLDP country projects delivered, and the leadership committed to implementation 4. Onboarding toolkit developed and introduced to new AGs 5. StrengthFinder self-assessment tool and individualised coaching sessions for AGs implemented 6. Opportunity provided for AGs to register and complete an online Leadership Programme through a certified business school 	<ul style="list-style-type: none"> • Developed terms of reference for external development and roll-out of redesigned SLDP. • Completed the MDP value chain. However, the consultants have not started working on the material development. • Implementation suspended until the material development is completed. • Made progress in developing an onboarding toolkit for SAI leaders, but it has not yet been completed. <p>Implemented StrengthFinder for the Auditors General of South Africa, Somalia, Lesotho, The Gambia, Eswatini and Kenya. They all received individual feedback. We have extended the offering to Deputy Auditors General, and ten have indicated their interest.</p> • Development of a platform for senior SAI leadership to engage and build high-quality strategic relationships is underway but not yet completed.

5. ORGANISATIONAL DEVELOPMENT AND STRATEGIC MANAGEMENT

Expected outcome	Improve organisational performance aligned with SAI strategic plans.
Indicator and 2021 target	Number of SAIs on level 3 and above in Organisational Development and Management domain [target: average score 2.85].
Actual outcome	On track: Increased to eight SAIs from seven SAIs in 2020. Average domain score increased from 2.82 to 2.88.

Expected outputs	Actual outputs
<ol style="list-style-type: none"> 1. Guideline for Strategic Management submitted to the Technical Committee 2. Annual Strategic, Risk and Operational Workshop 3. Two countries supported with the development of strategic, operational and risk management 4. Three SAIs supported with culture value assessments (CVAs) 5. Three Change Management Workshops presented in the implementation of A-SEAT 6. Improved data collection for M&E 	<ul style="list-style-type: none"> • Developed terms of reference, but not yet submitted to the Technical Committee. • Postponed the annual Strategic, Risk and Operational Workshop due to limited capacity. • No requests for in-country support received. • Conducted CVAs for Eritrea and Uganda and produced detailed reports. We also developed a video on the CVA to raise awareness of its benefits. • Implemented change readiness assessments for Somalia, Liberia and Mozambique in preparation for A-SEAT implementations. • Held M&E webinars and M&E “focal-person” sessions to guide M&E surveys and data collection for reporting purposes, which were attended by 50 people from the region, partners and PASAI.

6. HUMAN RESOURCES

Expected outcome	Highly competent, productive, and skilled HR practitioners in the SAI (implementing value-added HR interventions to improve the performance and engagement of SAI staff).
Indicator and 2021 target	Number of SAIs on level 3 and above in the HR Domain [target: 25%; six SAIs].
Actual outcome	On track: The baseline in 2020 was six SAIs at level 3 and above. This has improved to nine SAIs.

Average domain score has increased from 2.82 (2020) to 2.88 (2021).

Expected outputs	Actual outputs
<ol style="list-style-type: none"> 1. Completed development and validation of HR assessment tools 	<ul style="list-style-type: none"> • Developed and piloted HR assessment tools with ten SAIs. We used the pilot outcomes to assess the level of difficulty of the tests and test duration. The assessment tools measure potential in terms of development, professionalisation and success pathways in the organisation.

<p>2. Training for at least three SAIs to administer the HR assessment tools</p> <p>3. One regional HR workshop conducted to enable HR practitioners to develop a Gender Strategy/Policy</p> <p>4. At least three gender analyses conducted, and three SAIs supported to develop their gender policies</p> <p>5. Regional Annual HR Workshop conducted and two new HR concepts introduced for implementation</p> <p><i>In-country/remote HR support</i></p> <p>6. Assessment of the HR/Training function for at least two SAIs</p> <p>7. At least three in-country remote or support visits to support SAIs in terms of developing and implementing HR initiatives</p> <p><i>Competency development framework</i></p>	<ul style="list-style-type: none"> • Tools successfully implemented in The Gambia (50 tests administered) and Kenya (1 700 tests administered) to recruit staff and in South Africa (400 tests administered) to select the potential 2022 bursary students. • Held a regional workshop on gender equality and developed a video on the topic of SAIs as gender-responsive organisations to raise awareness of gender equality. The 130 participants included representatives from ARABOSAI and OLACEFS and presentations by the IDI and the CAAF. • Supported SAI Eritrea to develop and implement its gender strategy. • Held annual HR workshop in Kenya as hybrid event with 11 SAIs represented. Input from SAIs on topics covered used to guide ongoing capacity development plans. • Cancelled in-country assessments due to travel restrictions. • Supported SAI Eswatini with Organisational Structure and Job Profiles; SAI Zambia with Performance Management Templates; and SAI Namibia with a Coaching Programme. • Supported SAI Sudan and SAI Somalia with their HR Policy, and the latter with developing an Induction Programme. • Supported SAI Zimbabwe to develop an HR Strategy, and SAI Rwanda with a Recognition Strategy. • Collaborated with SNAO to implement training for PASAI region to develop HR strategies.
---	---

8. At least two countries supported to develop and implement a Training and Professional Development Plan

- Started with review of Integrated Competency Framework. We supported Somalia and Mozambique with setting up training and professional development programmes. South Sudan is in the initial phases of implementing its training plan.

GOAL 4: LEAD BY EXAMPLE AND DELIVER ON OUR MANDATE

The focus of this goal is to identify and implement improved internal processes addressing the main enablers to achieve our strategic objectives. This goal does not include any capacity-building interventions in the region but rather focuses on the administration of the Secretariat. Considering that the purpose of the M&E Report is to give an account of our programme performance in the region, this goal will not form part of this report but will be covered in our Integrated Annual Performance Report. However, some key highlights to note are that we successfully secured three new funding agreements with Sida, SECO and the AfDB (the AfDB contract was approved in April 2022). This is in addition to our standing funding agreements with the AGSA, SNAO and OAGN. The Secretariat supported seven staff members to pursue professional qualifications and has implemented several internal training programmes to better support staff in carrying out their duties. We are also developing an online Management Information System, which will improve our financial, M&E and reporting processes.

Considering all the above, the conclusion of our internal reviews is that the performance of the Secretariat during the review period is satisfactory, as all outcomes are on track, and we appreciate all the efforts made by the team, our member SAIs, and partner organisations and donors.

STRATEGIC OBJECTIVES

1. Establish sustainable relationships with members, institutional partners and donors.
2. Provide staff with development opportunities to enrich knowledge and skills.
3. Entrench good governance, transparency and accountability principles.

1. STRATEGIC PARTNERSHIPS

Expected outcome	Strengthen relationships between AFROSAI-E, partners and donors to become the preferred capacity-building regional body
Indicator and 2021 Target	Representation of AFROSAI-E on international and regional platforms, and funding agreements signed off
Actual outcome	On Track: AFROSAI-E is well represented on various regional and international platforms, such as the INTOSAI task force on professionalisation, the NTOSAI-Donor Steering GCP T2 committee, IDI's PESA, DCC & PAP/APP, and INTOSAI's FIPP, FAAS, WGEI, CAS, PAS, WGITA, WGBD and WGEA.

2. STAFF DEVELOPMENT

Expected outcome	Staff complement that is capacitated to proactively implement strategic goals and objectives
Indicator and 2021 Target	Improvement in entropy levels, comparing to previous CVA
Actual outcome	On Track: In 2019 the entropy level was 19% with two limiting values in the top ten. In 2021, the entropy level improved to 17%, now with one limiting value in the top ten. This indicates an improved organisational culture that promotes a healthy and productive work environment

3. GOVERNANCE

Expected outcome	Governance principles implemented to enable effective oversight
Indicator and 2021 Target	Feedback from finance subcommittee and internal audit on our internal governance processes
Actual outcome	On Track: Overall conclusion of the Internal Audit report on capacity building, and Internal Audit was "satisfactorily implemented"
Expected outcome	Management information system (integrated with the M&E system) that allows for effective decision-making and reporting
Indicator and 2021 Target	Timeous data-collection processes as per agreed deadlines and reports that adequately address internal and external stakeholder requirements
Actual outcome	On Track: As per feedback from key partners. The M&E report adequately meets their reporting requirements

Endnotes

i

Outcomes in 2020						Outcomes in 2021					
	On track	Progress made	Delayed/ Deferred	Not expected	Total		On track	Progress made	Delayed	Deferred	Total
2020 original	14	17	5	1	37	AFR	14	9	7	1	31
%	38%	46%	13%	3%	100%		45%	29%	23%	3%	100%

*Six outcome indicators were removed from this report, five from goal 4 interventions and one “not expected in the review period”. To allow for accurate comparison, we have removed those specific outcome indicators from the 2020 graph in this report.



Media Response to
ii Tabled AG Botswana I

iii [Rwanda - Office of the Auditor General \(oag.gov.rw\)](#)

[Kenya - Report of the OAG for National Government 2019–2020](#)

[Tanzania - General Audit Report 2019–2020](#)

[Uganda - Consolidated-Audit-Report-Final-31st-Dec-2020-web.pdf \(oag.go.ug\)](#)

[Zimbabwe 2019 Audit Report on STATE ENTERPRISES AND PARASTATALS - Presented to parliament 2021](#)

[Zimbabwe Audit Report on APPROPRIATION ACCOUNTS AND FUND ACCOUNTS - Presented to parliament 2021](#)

[SAI Somalia – Annual Compliance Audit Report for the Year Ended 31st December 2020](#)

[Gambia 2017/2018 Audit Reports - National Audit Office, The Gambia. \(nao.gm\)](#)

[Gambia Covid 19 Phase 1 – https://nao.gm/audit-reports/ https://www.nao.go.tz/uploads/Annual_General_Report_for_Central_Government_2019_20_2.pdf](#)

[Ministry of Finance - OAG - GRN Portal \(gov.na\)](#)

<https://www.gov.bw/sites/default/files/2021-08/Auditor-General-Report-2018-2019.pdf>

https://www.ago.gov.zm/?wpfb_dl=242

<https://www.oagkenya.go.ke/wp-content/uploads/2021/08/NATIONAL-GOVERNMENT-AUDIT-REPORT-2019-2020.pdf>

<https://www.gov.sz/images/FinanceDocuments/Financial-Audit-Report-2020-AG--Final-3.pdf>

<https://www.agsa.co.za/Reporting/AnnualReport.aspx>

Zambia //https://www.ago.gov.zm/?page_id=5440

iv These are from Kenya (2), Uganda (3), Ghana (1), Malawi (1), The Gambia (1), Namibia (1), Mozambique (2), Lesotho (1), Tanzania (6), Zambia (1), Nigeria (1), South Africa (1), Zimbabwe (1) and Rwanda (1). We received support from these resources in the Angola, South Africa, Tanzania and Uganda Modules, Advanced data course, Handbook review, QA reviews and the review of training material.