

operational plan

2023



Foreword



With great pleasure, we present the AFROSAI-E 2023 Annual Operational Plan. We are in the fourth year of our current strategy, and the plan defines what we will do in 2023 to achieve our strategic commitments as efficiently as possible.

Our capacity-building approach is based on each SAI taking responsibility for identifying its strategic and training needs using tools such as the Institutional Capacity Building Framework (ICBF) self-assessments and the outcomes of independent quality assurance reviews. Combined with our insights into each SAI, this informs and directs the technical support they need. Those needs are agreed upon in country-specific capacity development plans. We use the results of the annual ICBF self-assessments and quality assurance reviews to assess the outcomes of our regional and in-country interventions and identify instances where these interventions don't lead to improvement. In addition, to improve the quality of audits and overall institutional credibility, we will continue to enhance quality assurance reviews and support SAIs in improving their quality management systems.

We recognise our SAIs' increased demand for technical support and the resulting financial and human resource challenges to fulfil this need. We will continue to address these challenges by strengthening existing partnerships through effective reporting and collaborative activities. Our monitoring and evaluation system improves our ability to assess the impact to allow effective reporting to stakeholders. We will also focus on developing new strategic partnerships, engaging prospective funding partners, and driving innovative programmes to amplify the impact of our joint efforts.

This year, we will focus on creating more platforms for experience sharing and collaboration. This will enable us to strengthen and retain the collaborative regional knowledge for the benefit of all.

We take this opportunity to thank our institutional and collaborative partners for their continued commitment to the region and our dedicated Secretariat team for their hard work.





Delivering on our Strategic Goals in 2023

● 01
Professionalise public sector
accountancy

● 02
Empower SAs for greater
audit impact and quality

● 03
Transform SAs' organisational
capabilities for greater impact

● 04
Lead by example and deliver
on our mandate

01

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

Collaborate with INTOSAI Professionalisation activities based on specific regional needs

We will continue taking part in the Taskforce on INTOSAI Auditor Professionalisation (TFIAP) under the leadership of SAI South Africa. ISSAI 150 - Auditor Competence was adopted in November 2022 at INCOSAI. Thus, 2023 will be the first year of implementation. This will lead to SAIs increasing efforts to reflect and implement this standard. We will continue assessing and advising SAIs in the quest to fully implement ISSAI 150.

Actively contributing towards the African Professionalisation Initiative Strategy

AFROSAI-E will continue to be part of the API partnership, which aims to increase the number of professionals in accountancy-based roles across the African public sector, including at the SAI level.

We will continue supporting the API's engagements with key stakeholders, particularly in the SAI community, by ensuring that there is buy-in on a continental-, regional- and country level. Our support will also be operational, through assisting with establishing the API as a sustainable, separate legal entity, in addition to administrative assistance, as the API's host organisation.

Actively supporting SAIs to create pathways for professional development

We will strengthen the professionalisation network to enable continuous engagement. In addition, we will develop tools and guidance to enable SAIs to create pathways for professional development.

- Blueprint for a trainee auditor scheme enabling SAIs to become professional training grounds.
- Generic Experience Plan (GEP) to be implemented at SAIs supporting the training scheme.



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

Improvement in SAI staff (audit) skills and knowledge & improve quality of audits

Financial and Compliance Audit: We will continue to develop and update technical materials in line with the ISSAIs, to address issues affecting the public sector. We aim to support SAIs to increase the number of staff that can train other staff at the SAI level. This includes training regional trainers to assess the outcomes of their capacity-building interventions. In addition, we plan to refresh the skills and knowledge of financial and compliance audit reviewers through Supervision and Review workshops. This will aid SAIs in conducting high-quality audits and, as a result, credible audit reports.

Materials Development

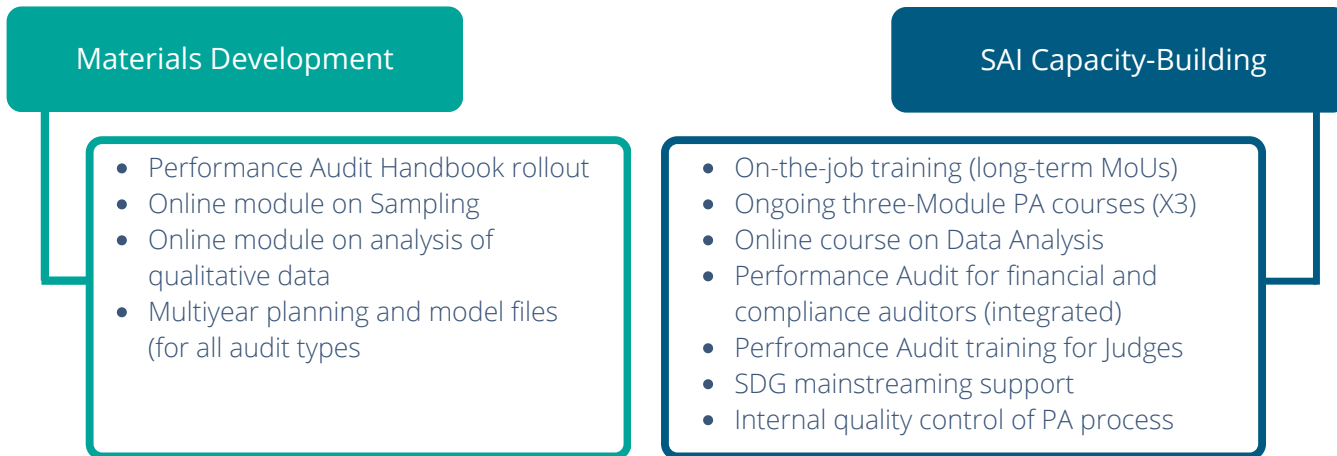
- Financial Reporting Framework online course
- Concept note on Group Audits
- Materials for Supervision and Review
- Guidance on Local Government audits

SAI Capacity-Building

- Support SAIs in customisation of manuals
- Data Analytics
- Upskilling financial auditors in IS audit
- FAM pilot audits
- QAR with PA country-specific reviews
- 3 Sub-regional workshops, 5 in-country workshops, 2 Development workshops, 2 regional workshops on FAM-CAM

Performance Audit: We will complete the three Performance Audit 3-Module courses that began in 2022 with an expected 84 graduates. We will also launch three new module courses, targeting about 75 recruits. In addition, we will create new summative assessments to boost the credibility of our module course. We will continue to run the Performance Audit Basic Module e-learning course on the AFROSAI-E Learning Platform in English, Portuguese, and Arabic.

For our Advanced Data Analysis online course, we will expand the content to include new modules in the sampling and analysis of qualitative data. Furthermore, through our Supervision and Review workshops, we will refresh the knowledge and skills of performance audit managers and those responsible for reviewing performance audit reports. Other areas targeted for development include performance auditing for regularity auditors training materials, multiyear planning, and a model file system.



Information Systems Audit: The Working Group for Information System Audit and Management (WGISAM) will focus on information security and IS audit practices. The WGISAM will develop work plans for the three subgroups to foster knowledge transfer in the region and to support SAIs further. 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. We will also provide SAI-specific support to at least five SAIs, encourage the use of the two e-learning modules and update the Information Technology Audit Manual (ITAM) and the Financial Audit Manual IT controls checklist in line with changes in the ISSAIs.



AFROSAI-E SAI Enhancement Audit Tool (A-SEAT): We will continue implementing the A-SEAT to improve SAI's overall audit performance. This includes four planned A-SEAT implementations and support for ongoing pilot audits.

The A-SEAT logo features a stylized teal 'A' followed by the text 'SEAT' in white on a dark blue background. To the right of the logo is a list of implementation details.

- Functionality review and experience-sharing workshop
- Administrators training on Linux and networking
- User manual (possible e-learning)
- Deployment at 4 SAIs



Emerging issues in public sector audit

Audit of Extractive Industries: We will continue focusing on reaching a broader audience of SAIs with guidance on Extractive Industries (EI). Following up from last year, our EI audit theme for SAIs this year is from energy transition to a JUST energy transition: transparency and accountability the role of SAIs. To further strengthen capacity, we will support four SAIs to establish processes to perform deliberate, risk-based audits in the extractive industries. In addition, we will pursue audit backstopping activities for three SAIs to ensure the execution of quality and impactful audits. We will also launch a new initiative called the Extractive Industries Sector Group Watch for implementation at SAI and regional levels. The objective of this product is to ensure a more sustainable and consistent approach in the audit of the EI sector by SAIs.

Under Extractive industries, we will focus on building capacity in auditing Illicit Financial Flows (IFFs). This will include several initiatives to increase auditors' awareness in areas such as corruption and anti-money laundering as key IFFs to be considered for audit by SAIs. A research-based approach to identifying the specific areas of focus will be adopted. We will conclude research work in IFFs with a focus on anti-corruption. We will develop tools, such as an anti-corruption toolkit and a guideline on anti-money laundering, to support the current efforts of the United Nations Office on Drugs and Crime (UNODC).

Materials Development

- Focus Areas for 2023 : Illicit Financial Flows, Audit theme on *Just energy transition*
- Audit of Extractive Industries Guideline
- Research: Anti-corruption
- Toolkit: Anti-corruption

SAI Capacity-Building

- Regional Workshop: Annual Extractive Industries Workshop
- Regional Workshop: Anti-corruption
- EI Country risk assessments and stakeholder workshops (x4)
- Audit back-stopping follow-up workshops (x3)
- EI Sector Group Watch (x 4 SAIs)

Audit of Public Finance Management Systems: With support from the INTOSAI Working Groups on SDGs and Key National Indicators, we will continue to roll out version 2.0 of the Public Financial Management Framework (PFM-RF) tool globally. We continue collaborating with the GIZ to maintain the PFM-RF website as a credible platform for global PFM practitioners to exchange ideas and grow their knowledge. In response to findings and recommendations from our 2022 PFM-RF Transversal Risk Report, we will pursue capacity building in two PFM reform areas crucial to the efficient and effective functioning of country PFM systems. These areas are (a) Internal controls strengthening by leveraging on the work of internal auditors and (b) Improved audits in transparency and accountability in growing public debt. The two initiatives aim to strengthen PFM systems and service delivery at the national level.

Materials Development

- Focus area: In-depth capacity-building on the audit of national debt and internal controls using the work of internal auditors
- Transversal Risk Report 2023
- Public Debt capacity-building material

SAI Capacity-Building

- Implementation of global reach strategy
- Annual auxiliary team technical retreat
- PFM-RF Comprehensive workshops (x3)
- PFM-RF Follow-up workshops (x3)
- Regional workshop: Internal Controls (x1)

Audit of Disaster Situations: We will continue to promote the Pocket Guide for SAIs on Considerations for Responses to Disasters, which we developed in 2020 in response to the COVID-19 pandemic. Together with our 2022 COVID-19 Stocktaking Report, which identified several areas of SAI capacity building and training needs, we will develop workshop material for piloting by two SAIs.

Audit of Donor Funds: Continued interactions through the 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 with 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.

Our capacity-building contract with AIDSPAN concludes this year. We will sign an MOU with the Global Fund and GAVI to cover capacity-building funding for the next three years. We will develop a Health Sector Approach to auditing for SAIs to be rolled out in 2024. The approach will feature all audit disciplines, including programmatic audits. As we develop the sector approach, we will support three SAIs with donor funds audit backstopping.

Materials Development

- Focus areas: Operationalise MoU with GAVI and Global Fund, Develop Health Sector audit approach
- Disaster audit capacity-building materials
- Donor funds audits – programmatic audit toolkit updated

SAI Capacity-Building

- Donor Funds Indaba
- Programmatic Audit Workshops with AIDSPAN (x3)
- Audit backstopping workshops (x3)
- Donor funds audit in-country support: Work with OIG and GAVI Audit Inspectorate (x6)

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.

From the CIPFA programme of 2021/22, we enrolled three SAIs to build capacity in material development in the audit of large infrastructure. Using these resources, we will develop our audit of infrastructure curriculum and the first set of audit guidelines.

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 country-specific support, we will enable SAIs to conduct individual and cooperative audits on the SDGs 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.

Materials Development

- Auditing gender mainstreaming guidance
- Online sustainability guidelines
- Training framework for auditing SDG implementation
- Framework for standardisation of environmental audit training
- Focus areas: sustainable agricultural practices & degradation of coastal environments

SAI Capacity-Building

- Regional workshop: SDG integration for FA & CA
- Regional workshop: SDG integration for PA supervisors
- West Africa workshop: coastal audit
- In-country environmental audit training (x5)
- Coordinated audits on SDG 5 and 6
- Regional workshop: Environmental Audit trainers
- Support 3 SAIs on environmental audit training



Quality Assurance reviews: We will conduct eight reviews in 2023, implement SAI-specific support interventions to improve internal QA functions, and issue an exposure draft Internal Quality Management Manual. To strengthen quality management systems for SAIs, we will hold sub-regional and senior management workshops and encourage SAIs' internal QA functions to produce reports and monitor the implementation of the QAR action plan. With continued training on the ICBF, we aim to increase correlation levels between ICBF scores and the QAR results. We will take five SAIs through their country-specific ICBF Reports to agree on capacity development action plans.

A Quality Assurance certification workshop will be conducted to enhance the pool of Quality Assurance reviewers in the region. The participants will also be required to participate in periodic QA reviews in their SAIs to update their knowledge and enhance the quality assurance review processes and procedures at the SAIs.

Materials Development

- Finalise the Internal Quality Management Manual

SAI Capacity-Building

- Senior Management QM awareness (x4)
- Sub-regional workshops (x3)
- Quality Assurance reviews (x8)
- Quality Assurance Certification
- Development workshop (x1)





03

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

Enable SAIs to instil results-driven stakeholder relationships

SAI Independence: In partnership with GIZ, we will develop the Model Audit Act and research paper on the role of boards in the independence of the SAI. In collaboration with the IDI, we will deliver regional and SAI-specific training and advocate for SAI independence. We will continue to support SAIs with interventions on independence and respond to the threats to the independence of specific SAIs.

SAI Accountability: We will incorporate the principle of being audited independently, effective monitoring and evaluation systems, and SAIs reporting on their own performance. When possible, we aim to give input or guidance to a country on its legislative reforms. The State of the Region: ICBF Self-Assessment Report will include an analysis of SAIs audited by independent external auditors.

Materials Development

- Development of Model Audit Act & appointment of consultants
- Role of SAI Boards research paper & appointment of consultants
- SAI independence guideline finalised

SAI Capacity-Building

- Regional Workshop on SAI independence
- Engagement with IDI, APRM & AFROPAC
- In-country support to SAIs on independence (x2)
- In-country support on Advocacy for SAI independence (x1)



Communication and Stakeholder Engagement (CSE): We will continue exposing the template guidance for Communication Strategies, Policies, and Plans and help SAIs develop these governance documents as needed. We will introduce guidance on SAI-Public Accounts Committee (PAC) relations, SAI-Civil Society Organisations (CSO) relations, and report writing through a resource training workshop. We will publish the seven-module CSE guidance, which includes the above, on the AFROSAI-E website. In addition, we will start with a guideline to enhance the crisis communication online course. We will also begin scoping an added module on reputation management to contextualise the CSE function.



Improve leadership and organisational capability for transformational excellence

Leadership and Management Development: We are partnering with a certified business school to update and pilot the Senior Leadership Development Programme (SLDP) materials. One regional DAG leadership workshop and at least three SAI-level MDP workshops will be organised.

Strategic Management: We will continue collaborating with IDI on the SPMR programme. We will organise a regional strategic, operational, and risk management workshop and provide at least two SAI-level support interventions.

In partnership with the IDI, Accelerated Peer Support focuses on the most challenged SAIs to enhance strategic management and capacity development coordination. The project will continue supporting four SAIs to ensure well-coordinated technical and peer support. In addition, we aim to develop eight peers across the SAIs and create platforms to share materials and expertise.

Leadership peer-to-peer learning: We will provide a platform for AGs to engage on specific strategic topics to share experiences and approaches.

IntoSAINT Rollout: We will partner with NCA to train IntoSAINT moderators and provide in-country support to deliver IntoSAINT workshops on request.

Training of Trainers (ToT): The programme aims to build a pool of regional resources to design and facilitate technical (audit-related) and non-technical (non-audit-related) learning interventions at the regional or SAI level. In 2023, the workshops will focus on improved tracking of training needs leading to the quality and quantity of training support provided to staff.

SAI Monitoring & Evaluation (M&E) system: M&E processes can aid organisations in evaluating their performance and identifying the factors contributing to their outcomes. To support our member SAIs in this area, we will implement M&E capacity-building interventions. We will conduct an annual regional workshop and supply in-country support upon request of the Head of the SAI. We will undertake a needs assessment to inform the nature and extent of the support we can provide. We will work closely with each SAI's M&E focal persons by fostering peer-to-peer learning and supplying regional training through workshops and remote support. The M&E Working Group, created in 2022, will assist in developing technical material, including a guide and tools for SAIs.

Materials Development

- Redesign and piloting of the SLDP by certified business school
- Collaborate with IDI to finalise regional SPMR guidance
- Management Development Workshops (x4)
- SPMR phase 2
- SAI support on IntoSAINT workshops (x2)
- SAI Support on Risk Management (x2)
- SAI support on strategy development (x3)
- Regional workshop on the Training of Trainers champions programme
- SAI support on mid-term strategy reviews (x3)
- SAI support on operational planning (x3)
- Regional MERL workshop (supported by MERL WG)
- M&E in-country support (x5)

Peer-to-peer & Accelerated Support

- Platform for AGs to share topic-specific experiences
- PAP-APP
- Eritrea: establish two peer support
- Gambia: Develop peer support on EI and maintain existing support
- Sierra Leone: Develop peer support with Uganda
- Zimbabwe: Establish one peer support

Highly skilled, productive, professional, and engaged staff

Human Resource Management: In 2023, we will support SAIs in several ways to improve staff management and overall performance. This will include developing and implementing leadership assessment tools to support the recruitment and promotion of staff to leadership positions, holding performance management training workshops for SAI management, and aiding SAIs to be more gender and diversity inclusive.

We will also assist SAIs in implementing the Integrated Competency Framework and conducting culture and organisational assessments to identify and address any issues that may negatively affect the organisation's culture and performance. Additionally, we will support SAIs in developing and implementing training and professional development strategies, building their change resilience, hosting an annual HR workshop, and supplying as-needed ad-hoc support.

Materials Development

- Update HR Assessment Tools with Leadership Assessment Tools
- Onboarding programme for new AGs
- Develop and Implement to support SAIs to recruit and promote SAI staff to leadership positions. Continue with supporting SAIs with assessment tools for recruitment

SAI Capacity-Building

- Support SAIs to implement Integrated Competency Framework, assessment tools for recruitment, Culture and Organisational Assessments (CVAs), training and professional development strategies and to become gender and diversity inclusive organisations
- Regional HR Workshop on advancing SAI training functions
- Regional Workshop on HR analytics, change management workshop
- Regional workshop on competency-based recruitment and assessments





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

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

We will continue to implement our Stakeholder Engagement Strategy, emphasising engaging with our partners and donors to ensure the continued sustainability of the organisation. This will include sharing regional achievements, lessons learned and the impact of capacity-building interventions. In addition, we will promote integration and coordination through joint sessions and sharing information on bilateral in-country programmes. AFROSAI established two technical commissions in 2022 that are busy developing work plans and projects. Given the linkage of some of the projects identified by the commissions with ours, we are working with them to ensure integration and coordination.

We will continue developing SAI-specific Capacity Development Plans to address their needs and priorities. The plans will also aid in coordinating efforts by technical partners and minimise duplication of support.

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. We aim to ensure that staff will be capable, competent, innovative, and confident in their performance to better support the organisation's goals.



Entrench good governance, transparency, and accountability principles

Being an organisation that leads by example and promotes ethical practices, our Code of Conduct is aligned with ISSAI 130 and embodies the values of AFROSAI-E. Staff annually signs a code of conduct declaration with quarterly controls in place to monitor gifts/honorariums or hospitality received from stakeholders, any conflict of interest, ownership or directorship of companies, other remunerative work (private or business), and any per diem, allowance or cash received from stakeholders.

To strengthen our internal monitoring and evaluation process and improve our reporting, we have made progress in developing and implementing an online Monitoring and Evaluation system. We will continue to develop the process to generate reports for stakeholders. As such, we must constantly track our progress against the agreed strategic goals and ensure we achieve 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.

The Strategic Plan tracker pools information from the Individual Performance Contracts, Activity Reports, and Operational Plan to plot our progress against the organisational goals. It gives a snapshot of where we are as an organisation at the end of a review period. In 2023, the tracker will be online to allow for more regular tracking and monitoring. We evaluate the information collected on the SP tracker and present it in M&E reports for management and staff internal consumption. We use the M&E reports for the following:

- information for management decision-making,
- an overview of where the Secretariat's performance is against the annual performance targets,
- identifying critical challenges and addressing them timeously,
- to highlight what is working well and celebrate the successes,
- a feedback loop to staff on progress and to collect information for reporting purposes.



We recognise that we can only achieve our Strategic Plan with the support and trust of our stakeholders. Therefore, through our integrated suite of reports, we aim to supply our stakeholders with credible and timeous information on our operations and performance. Each of these reports covers an essential aspect of our organisational and regional performance:

Annual Report: Overview of the organisation's strategy, governance arrangements, performance information, and financial condition, which lead to value creation for our members, partners, donors, and stakeholders. The report reflects primarily on the Executive Secretariat's activities, aligning with the organisational governance arrangements.

Monitoring and Evaluation Report: Comprehensive and detailed bi-annual report on our performance. The report details the progress against our five-year strategic plan on an output, outcome, and, where possible, impact level.

State of the Region: ICBF Self-Assessment Report: This report is based on the results of AFROSAI-E's Institutional Capacity Building Framework (ICBF) self-assessment questionnaire that member SAIs complete annually. It gives a regional perspective on the performance and progress of member SAIs during the 12 months against the five institutional domain areas.

Country ICBF Reports: Reports based on information from the ICBF self-assessment results, quality assurance reviews, and institutional knowledge of specific in-country interventions. We use these reports exclusively for discussions with the Head of the SAI and its management team.

Stakeholder Engagements

- Agree on areas of collaboration with partners
- Coordinate partner in-country support
- Feedback on AFROSAI-E work
- Donor report as per agreements
- Identify and form new strategic partnerships
- Engage members to identify capacity development needs
- Skills enhancement for internal staff

Operational Planning and Reporting

- Internal audit, external audit & risk management
- Improve monitoring and evaluation framework and systems to track, monitor and report on own performance

Risk Management

The risk management framework supports an environment conducive to effective risk management. It includes good governance arrangements, an ethical culture, a robust strategic planning process, a documented risk register, and staff awareness of the risks. The framework defines the organisation’s risk appetite as low, and we have defined mitigating actions for all identified risks. Significant risks that could affect the achievement of the 2023 objectives are:

Risk	Mitigation
<p>There is an inherently high risk resulting from the extent of international travel conducted by the Secretariat, regional resources, and delegates.</p>	<p>In mitigation, we communicate with member countries, and alerts of potential issues are monitored closely.</p>
<p>API implementation of the SIDA agreement. There are delays in implementing some projects, governance, and recruitment processes.</p>	<p>The API CEO has provided SIDA with an amended plan and requested an extension of the activity period.</p>
<p>Increased demand for support. This affects the capacity to meet member needs and additional burden on SAI subject matter experts that assist with training.</p>	<p>We will regularly engage with members and improve our planning processes to enable earlier requests. In addition, through the Training-of-Trainers programme, we enable SAI staff to implement more interventions in-house.</p>
<p>Sustainable funding of Strategic Plan. The 2020 to 2024 Strategic Plan implementation includes increased levels of travel coupled with the general increase of international travel costs resulting in higher funding needs. A secondary related risk is project funders' added reporting and administrative requirements to the current support structure.</p>	<p>We have finalised the funding agreement with the AfDB and hold ongoing discussions with our current donors and partners.</p>
<p>Outcomes not reflecting on SAI level.</p>	<p>Country ICBF reports are prepared and monitored, but a robust management information system to track this information is not yet available.</p>



Financing the 2023 Operational Plan

	2023 AFROSAI-E (excl API) ZAR'000	2023 API ZAR'000	2023 Total ZAR'000	2022 Unaudited results ZAR'000	#1
Donor funding and support	30,000	0	30,000	29,204	
Project income/cost recovery	29,410	17,011	46,422	11,945	#2
Host SAI support, membership fees & reserves	20,157	80	20,237	24,738	
Total Funding	79,567	17,091	96,659	65,887	
Strategic Goals	41,753	11,740	53,493	27,393	
Professionalisation	485	11,740	12,225	2,071	
SAI audit capacity	26,772	0	26,772	18,298	
SAI institutional capacity	10,767	0	10,767	4,069	
Secretariat governance	3,729	0	3,729	2,955	
Operating costs	7,990	0	7,990	7,455	
Basket overheads	1,245	0	1,245	541	#3
Host SAI overheads	6,745	0	6,745	6,914	
Remuneration	30,864	5,920	36,784	31,039	#4
AFROSAI-E funded	16,960	0	16,960	18,322	
AGSA funded	11,366	0	11,366	9,228	
Project funded	2,538	5,920	8,458	3,489	
Total Expenditure	80,607	17,660	98,267	65,887	
Annual Surplus / (Shortfall)	-1,040	-568	-1,609	0	

- 1 Subject to approval by the Finance and Planning committee in March 2023.
- 2 Increased support from Sida for API as well as AfDB with the associated increase in expenditure. An MoU with The Global Fund and GAVI is in the process of being finalised, after which a funding request will be made.
- 3 There was a foreign exchange profit of approx R1m in 2022, which was offset against the operating costs.
- 4 The increased remuneration costs are project funded.



Abbreviations

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 Institution
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 the Impact of Science & Technology on Auditing



Contact Information

Email: info@afrosai-e.org.za

Tel. +27 (0)10 286 0104

www.afrosai-e.org.za

