



2022

ANNUAL REPORT



OUR VISION:

Making a difference in the performance of SAIs.



OUR MISSION:

We do this by cooperating with and supporting our members to enhance their institutional capacity to successfully fulfil their mandates, thereby making a difference in the lives of citizens.



OUR VALUES:

We are Professional, Innovative and Collaborative

VALUE CREATION:

AFROSAI-E is uniquely positioned to provide credible insights into the progress of our members. We have an unparalleled depth and breadth of knowledge about the historical and current challenges our member SAIs face individually and collectively. This enables us to effectively assess future opportunities and match SAI needs with capacity-building initiatives for outcome-driven implementation at the SAI level.

ABOUT THIS REPORT

We are pleased to present you with our Annual Report for 2022. This report forms part of our integrated suite of reports, which includes the 2022 State of the Region: Institutional Capacity Building Framework Self-Assessment Report (ICBF) and the 2022 Monitoring and Evaluation Year-end Report.

These three reports give a comprehensive, integrated overview of our strategic, operational and financial activities from 1 January 2022 to 31 December 2022.

Assurance

The Governing Board acknowledges its responsibility to ensure the integrity of this report. The Board is satisfied with the report's integrity and the level of assurance applied.

The audited financial statements presented in this report were prepared per the International Financial Reporting Standard (IFRS) for Small and Medium Enterprises (SMEs) issued by the International Accounting Standards Board.

The external audit firm Logistica CA (SA) Incorporated audited our financial statements. The unqualified audit report can be found on pages 40 to 42.



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LEADERSHIP MESSAGE

It is our great pleasure to present the Annual Report of AFROSAI-E. This report is a testament to the hard work, dedication, and commitment of our Secretariat staff, regional resources, institutional partners and donors over the past year.

Throughout the year, we have continued to work tirelessly to achieve our mission of making a difference in the performance of SAIs. We have remained steadfast in our commitment to providing essential capacity-building support, programmes, and resources to the region.

We faced an increased workload as the world returned to normal with fewer restrictions following the COVID-19 pandemic. The increased demand for in-country support and associated challenges to our Secretariat's capacity to meet member needs is one of the highest risks in our risk register. Meeting these needs also places an added burden on SAI subject matter experts that assist with training. In mitigation, we continue to work with members to develop SAI-specific capacity development plans that aim to match SAI needs with the appropriate interventions and opportunities and the available capacity to implement. In addition, through our Training-of-Trainers (ToT) programme, we are making satisfactory progress in enabling SAIs to facilitate more interventions in-house.

The increased need for support also presents a risk in terms of sustainable funding of our 2020 to 2024 Strategic Plan, particularly as it relates to the rise of international travel costs. To address this risk, we are actively engaging our current donors, partners, and potential donors to discuss current and future funding arrangements. In striving for sustainable funding arrangements, we are intensifying our efforts to increase our donor base. For example, following some delays, we finalised a substantial funding agreement with the African Development Bank, enabling us to implement intensified programmes to build SAI audit capacity.

As a founding member and host of the African Professionalisation Initiative (API), we are well-positioned to contribute to the broader professionalisation of the accountancy profession in Africa. While the API is well on its way to becoming a separate entity, we continue to facilitate its funding arrangements.

The greater focus on project-funding support has resulted in a considerable risk of added reporting and administrative requirements. As a result, we included the recruitment of support staff in the new funding agreements.

Our achievements this year would not have been possible without the support and generosity of our donors, members, and partners. Your contributions have allowed us to continue making a difference in our SAIs, and we are deeply grateful for your support.

We welcomed five new Auditors General to our community in 2022 and early 2023. We heartily congratulate our new members on their appointment and look forward to working with them.

- *Ms Meseret Damtie, the Auditor General of the Federation of Ethiopia (appointed June 2022).*
- *Mr Modou Ceesay, the Auditor General of The Gambia (appointed November 2022).*
- *Ms Mathabo Gail Makenete, The Auditor General of Lesotho (appointed February 2023).*
- *Avv. Ahmed Isse Gutale, the Auditor General of Somalia (appointed February 2023).*
- *Mr Salaheldien Mohamed Osman (appointed April 2023).*

The following Auditors General finished their respective terms during 2022 and early 2023. We want to thank them for their contributions to AFROSAI-E and commend them for their efforts to build the capacity of their SAIs during their tenure.

- *Mr Karamba Touray, The Gambia (extended term ended in November 2022).*
- *Ms Pulane Letebele, Botswana (term ended in March 2023).*
- *Mr Mohamed Ali, Somalia (term ended in February 2023).*
- *Dra Exalgina Gambôa, Angola (resigned February 2023)*
- *Ms Mildred Chiri, Zimbabwe (term ended March 2023).*

To ensure continuity based on institutional memory, Ms Gathungu stepped in as acting Chair following Mr Ali's departure. We want to thank Mr Ali for his highly capable term as the Chair of the AFROSAI-E Governing Board. Although his time in this role was brief, his support of and advocacy for the strategic goals of AFROSAI-E was invaluable.

As we look ahead to the future, we are excited about the opportunities and challenges that lie ahead, and we look forward to continuing our work with you to create positive change in our SAIs. Again, thank you for your continued support, and we hope you find this annual report informative and inspiring.

Sincerely



Ms N Gathungu
Auditor General of Kenya
Chairperson of AFROSAI-E



Ms MMR Nkai
AFROSAI-E CEO

OVERSIGHT BY THE AUDITOR-GENERAL OF SOUTH AFRICA



My office exercised our oversight responsibility monthly, per article 11(3) of the AFROSAI-E Statutes and our Memorandum of Understanding (2016 to 2022).

This report, which includes the audited financial statements, deals with the most relevant matters affecting the organisation's affairs. I am satisfied with the results achieved and can confirm that, based on the activities reported, the Executive Secretariat plays a pivotal role in the capacity building of our members. The report is submitted simultaneously to the subcommittees established by the Governing Board in terms of Article 7(2) of the Statutes for scrutiny and recommendation to the Governing Board where necessary.

I am pleased to have concluded a new Memorandum of Understanding with the Executive Secretariat from 2023 to 2028. The AGSA contributed 28% to AFROSAI-E's funding in 2022. This includes the nine staff secondments and the provision of an infrastructure and staff overhead budget allocation. This investment reflects our dedication to strengthening our region's capacity and reinforcing our bond as a community that supports one another.

Through continued engagement on global platforms, particularly in my capacity as chair of the INTOSAI Capacity Building Committee, I am committed to elevating regional perspectives and concerns. A key focus is broadening the narrative in advocating for Auditor-General and SAI independence through proactive engagement with continental bodies to raise the issue and lobby for a consolidated response through a joint action plan. However, SAIs are responsible for being accountable and transparent in their operations by publicly sharing organisational strategies and subjecting performance outcomes to external scrutiny and reporting on performance.

The Secretariat plays a pivotal role in enabling regional collaboration, and I am proud of the progress made thus far in responding proactively to the needs of member SAIs. I look forward to the continued opportunities that hosting the Secretariat will afford my office to engage peers in the region for mutually beneficial exchanges of knowledge and experience.

Tsakani Maluleke
Auditor-General of South Africa





3 GOOD GOVERNANCE AND ACCOUNTABILITY

GOOD GOVERNANCE AND ACCOUNTABILITY

Our governance structure is based on the principle of shared accountability and decision-making.

Governing Board	26 Auditors General
<p>Approved outcomes/decisions in 2022:</p> <ul style="list-style-type: none"> • SAIs to coordinate donor and partner programmes at the SAI level. • SAIs to support the Secretariat with coordinating Capacity Development Plans and monitor implementation to ensure maximum impact from these. • SAIs participating in the Train-the-Trainer programme actively use those individuals internally and in the region for training and development (peer-to-peer support). • SAIs of Rwanda, Malawi and Zambia to develop terms of reference detailing the recommended conditions for hosting the AFROSAI General Secretariat. Also noted are the AFROSAI technical commissions and their focus areas. <p>Recommended:</p> <ul style="list-style-type: none"> • To approve the African Professionalisation Initiative (API) Constitution and By-Laws to facilitate the transition to an independent entity. • That AGs of countries that are not currently members of ESAAG or have not responded to the call to be part of the AAAG to engage with Accountants General to consider becoming a member of the AAAG. <p><i>Noted: the SIDA evaluation report.</i></p>	
Audit and Governance Subcommittee	Eritrea, Ethiopia, Malawi, Nigeria, Rwanda
<p>Recommended by the sub-committee and approved by the Governing Board:</p> <ul style="list-style-type: none"> • 2022 Internal Audit planning and 2021 close-out reports. • Risk management framework. • Internal Audit Report on Procurement and Expenditure. • 2021 Integrated Annual Report. • 2021 Monitoring & Evaluation report. • Appointed Logista Incorporated as external auditor for 2022. • Appointed SAI Uganda as internal auditors for 2023 to 2025. 	
Human Resources Subcommittee	Botswana, Tanzania, Liberia, Sierra-Leone, Uganda
<p>For the Secretariat recommended by the sub-committee and approved by the Governing Board:</p> <ul style="list-style-type: none"> • organisational structure and noted staff changes. • new and updated HR Policies. <p>For SAIs recommended by the sub-committee and approved by the Governing Board:</p> <ul style="list-style-type: none"> • The People Acuity Strength Multiplier and Executive Leadership capacity development programme rollout. • The use of the AFROSAI-E Integrated Competency Framework and dictionary to develop job profiles and integrate them into the different HR Processes. • Members to use the HR assessment tools. • For SAIs to become gender-responsive organisations. 	



Finance and Planning Subcommittee	Ghana, Lesotho, Namibia, Seychelles, South Sudan, Zambia
<p>Recommended by the sub-committee and approved by the Governing Board:</p> <ul style="list-style-type: none"> • 2021 budget variance report. • 2022 budget and related activities. • Budget for January to April 2023. • A 5% increase in the annual membership fees for 2023-2025 	
Capacity Building Subcommittee	Angola, Eswatini, Mauritius, Mozambique, South Africa, Sudan, The Gambia, Zimbabwe
<p>Recommended by the sub-committee and approved by the Governing Board:</p> <p>Various recommendations for improving SAI performance under the five ICBF domains:</p> <ul style="list-style-type: none"> • Independence and Legal Framework – review and implementation of legal frameworks, collaboration and partnership initiatives and independent audit of financial statements. • Organisation and Management- enhance SAI governance systems, governance structures and internal information and communications technology. • Human Resources – review and implement staff retention strategies, prioritise engagements with PSCs and implement integrated competency frameworks. • Audit Standards and Methodology – enhance quality management systems, develop risk-based long/medium term and annual overall audit plans, conduct annual audits of critical information systems, implement clear career paths for performance auditors and improve monitoring of recommendations. • Communication and Stakeholder Management- monitor and evaluate stakeholder strategies, develop citizen-centric audit reports and enhance communication on social media. 	
Executive Secretariat headed up by a CEO, leading a team of 23 staff	The Executive Secretariat executes the vision and decisions of the Governing Board. The Annual Report and Monitoring and Evaluation Report reflect its performance and outcomes.

2022 Strategic Review and 18th Governing Board Meeting

After two years of gathering remotely, members of the Board, their delegation of senior leaders and representatives from partner institutions and stakeholders finally had the opportunity to meet again in person from 9 to 12 May 2022 in The Gambia. Over 110 delegates attended the meeting, which, among notable discussions, featured thematic discussions on increasing accountability and reducing corruption through government audits and SAI independence.

During the 18th Governing Board meeting, members deliberated and approved the recommendations from its four subcommittees (shown above).

The African Professionalisation Initiative presented its Draft Constitution and By-Laws for consideration. Members also deliberated the importance of creating capacity at the SAI level to coordinate and manage donor support. They agreed that sound systems and processes are required to build confidence between the SAI, donors and development partners.





4 FINANCIAL OVERVIEW

FINANCIAL OVERVIEW

Summary

Expenditure exceeded funding in the year, resulting in a shortfall of R4.6 million. This shortfall was funded with internal funds carried over from 2021. The graph below gives an overview of the funding and expenditure for the year.

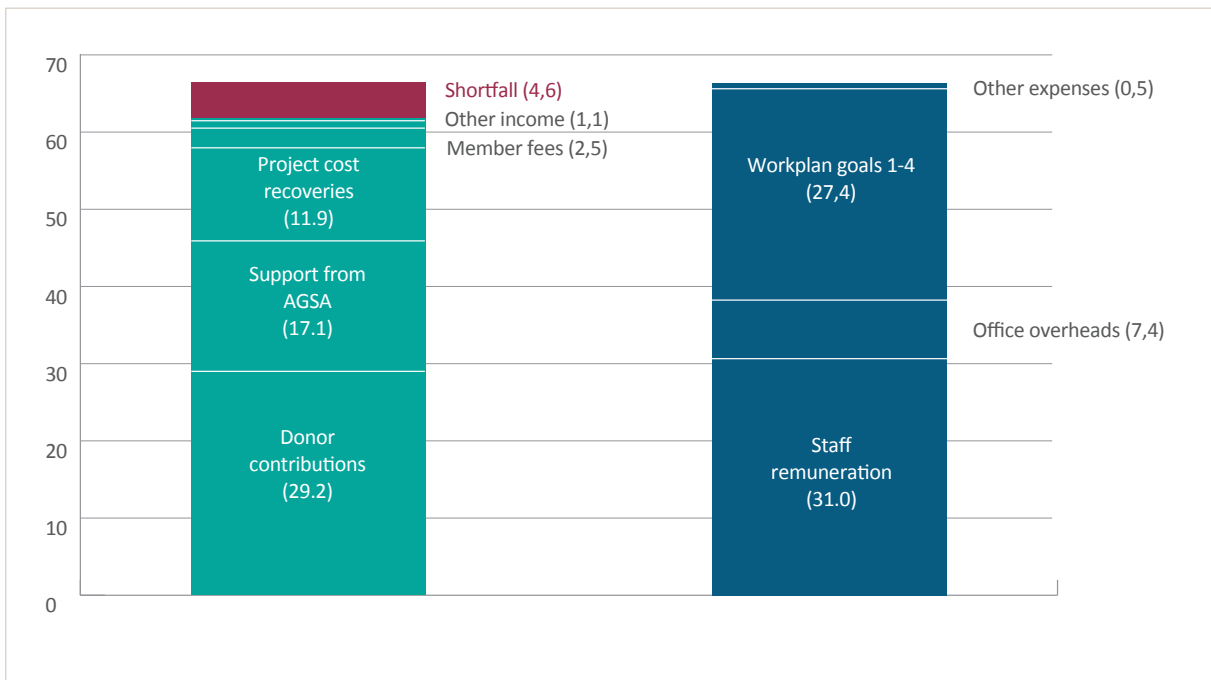


Figure 1: Overview of the funding and expenditure in 2022

Funding

The increase in funding from 2021 to 2022 exceeded 25%. The main reasons for the increase are the financial support from the Swiss Secretariat for Economic Affairs (Seco) (the agreement was signed in 2021, but the use of the funding was deferred to 2022), the increase of project cost recoveries from Sida for African Professionalisation Initiative (API), and the commencement of the African Development Bank (AfDB) project. The \$8 million AfDB African Financial Integrity and Accountability Support Project (AFIAP) was officially launched on 22 July 2022. The AFROSAI-E component of this support project aims to improve regional collaboration and coordination between African public sector accountability institutions to increase professionalism and efficiency. The grant will support our mandate to professionalise public sector accountability and empower SAIs for greater audit impact and quality.

We recognise that achieving our strategic goals would not be possible without the support of our funding partners, for which we are immensely grateful. In 2022, our donors contributed 48% of our total funding, and the AGSA, the host SAI of the Secretariat, contributed 28%.

48% of our income is contributed by donors, **28%** by the AGSA – the host SAI of the Secretariat

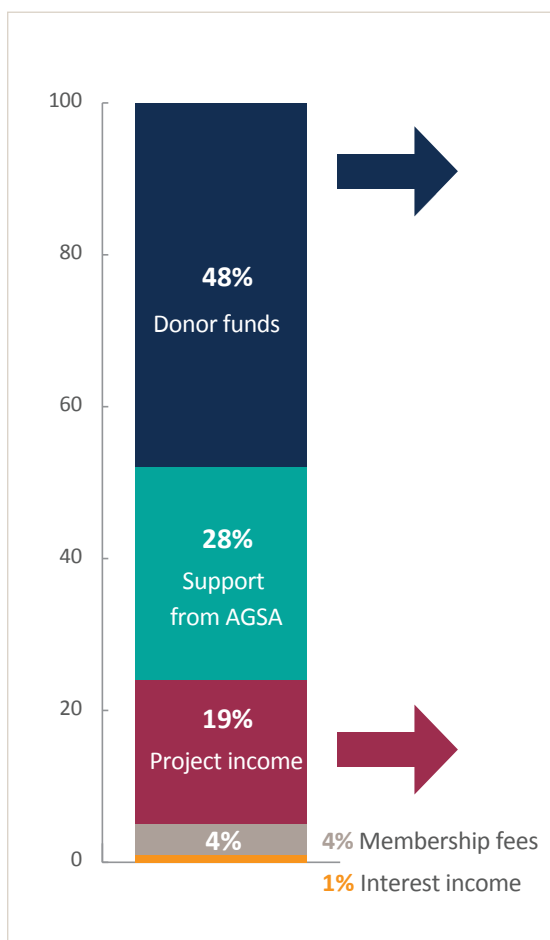


Figure 2. Financial data on income categories for 2022

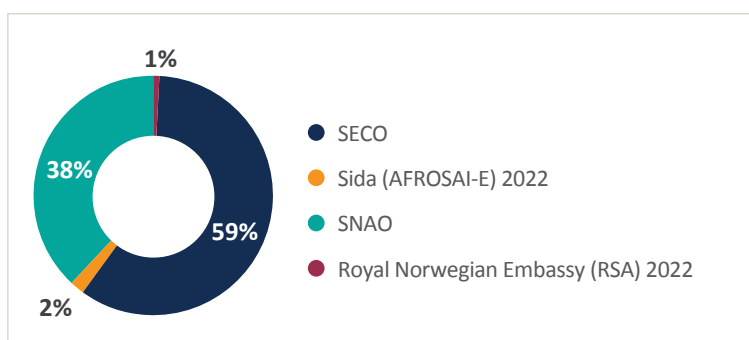


Figure 3. Financial data on the source of funding from donors

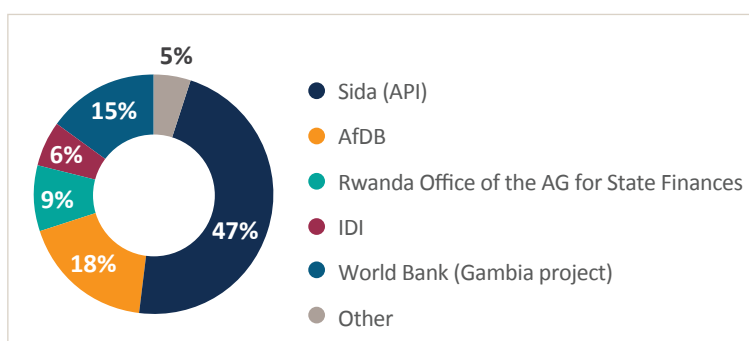


Figure 4. Financial data on the source of project income

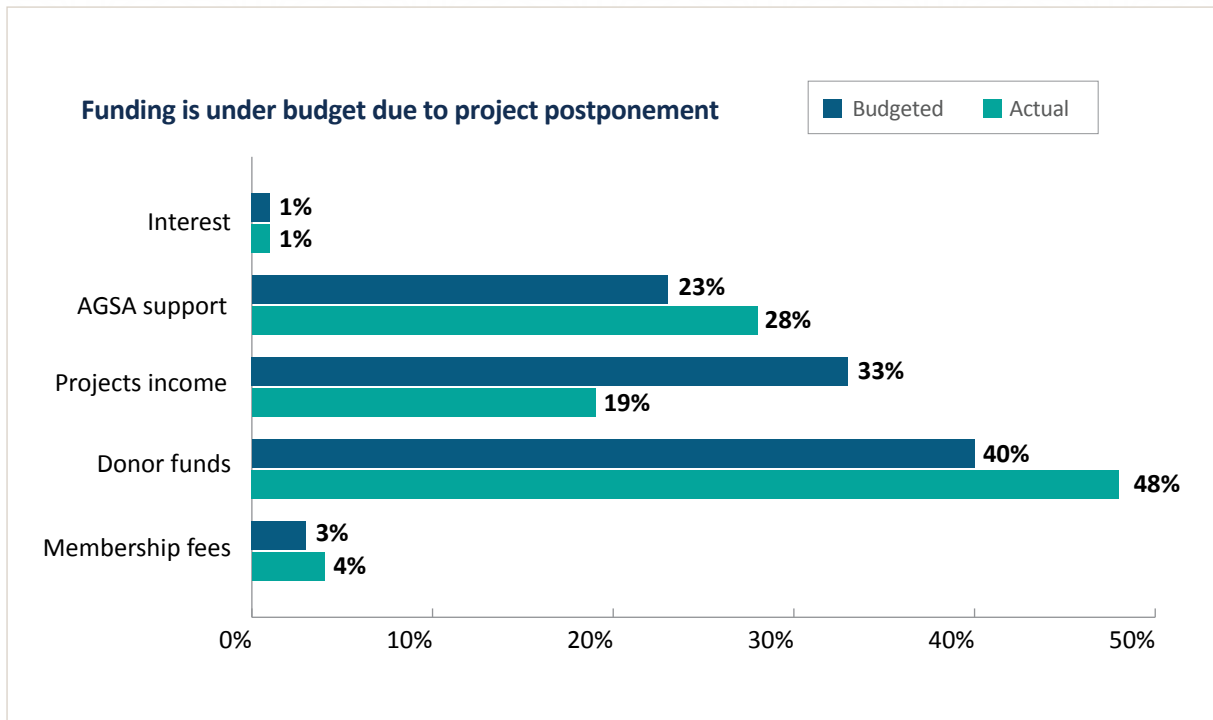


Figure 5: Funding received: budgeted versus actual

* Budgeted project income included amounts for Sida (API), AfDB and GIZ leadership that have been postponed to 2023

Expenditure

Year-on-year expenditure increased by almost 59% because of increased travel expenditure. Compared to the pre-COVID expenditure levels in 2019, expenditure increased by 25% because of increased training activities.

In 2022, 78% of the budgeted expenditure was incurred. The lower-than-budgeted expenditure mainly relates to the delay in implementing the AfDB-funded activities as it was subject to the finalisation of the agreement. Sida has granted a no-cost extension from 2023 to 2024, allowing funding to be used for projects over a longer period.

There is a foreign exchange gain of R495 000 because of the revaluation of Cash and accounts receivable denominated in US dollars to the weaker South African rand. This follows the 2021 gain of R1,5 million caused by the weakening of the South African rand against the US dollar.

The accounting policy on membership fees allows for an annual reserve to contribute to the organisation's financial sustainability. The retention is at least 30%, but this can be increased to 100% of annual membership if there is an annual surplus. As there was not a surplus in 2022, 30% of the membership fees were transferred to the membership fee reserve. This results in a systematic build-up of reserves to sustain the organisation if there are funding constraints in future years.

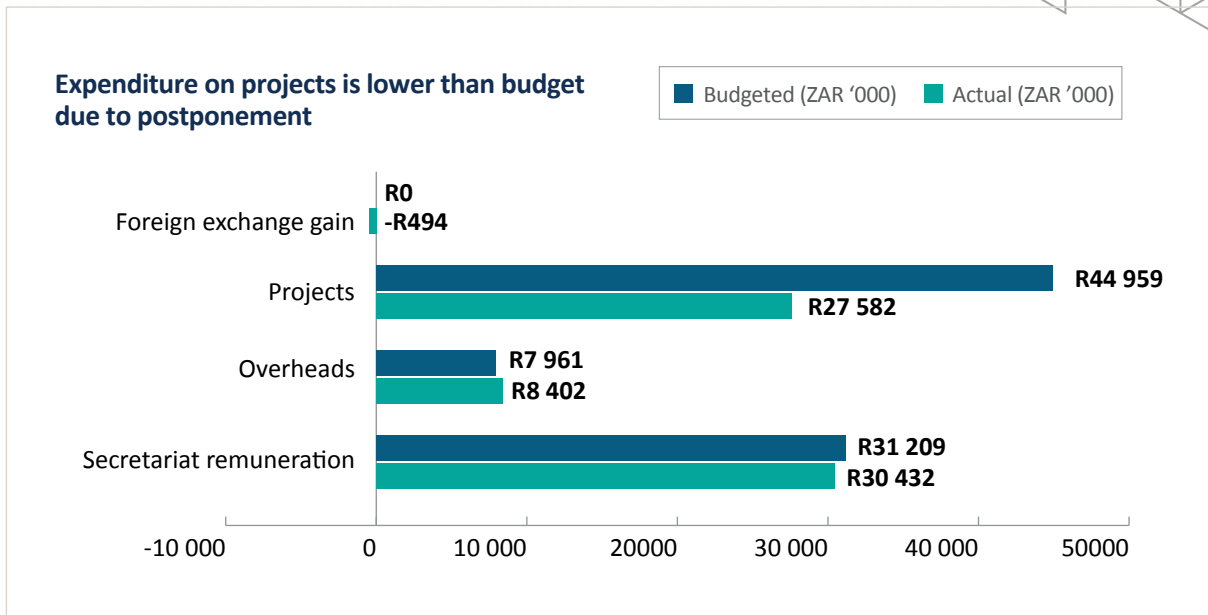


Figure 6. Financial data on the budgeted versus actual expenditure

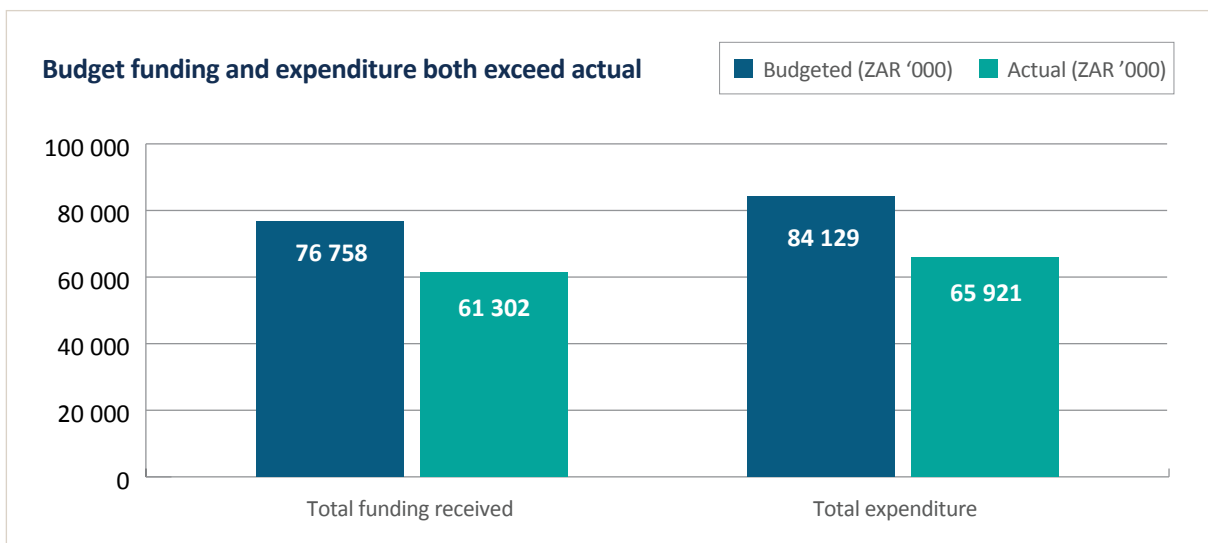


Figure 7. Total funding and expenditure in ZAR

We also receive contributions from our member SAIs and partner institutions in the form of experts that support us with implementing our operational plan activities. We calculate this support by looking at the estimated resource rate per day. In 2022, member SAIs supported us with 1 582 resource days (estimated value of R15.06 million). In 2021, member SAIs provided 1 230 resource days with an estimated value of R10.55 million. This increase aligns with the strategic objective of building greater regional experience and expertise in our guidance material. Therefore, more regional resources were included in the capacity-building work, which will eventually contribute to the sustainability of training resources in the region.

Cash reserves

Cash reserves in 2022 fell from R14.4 to R5.6 million as result of the 2022 shortfall as well as an increase in accounts receivable from project recoveries. The opening reserves were higher than usual due to the surplus of R6.8 million in 2021.

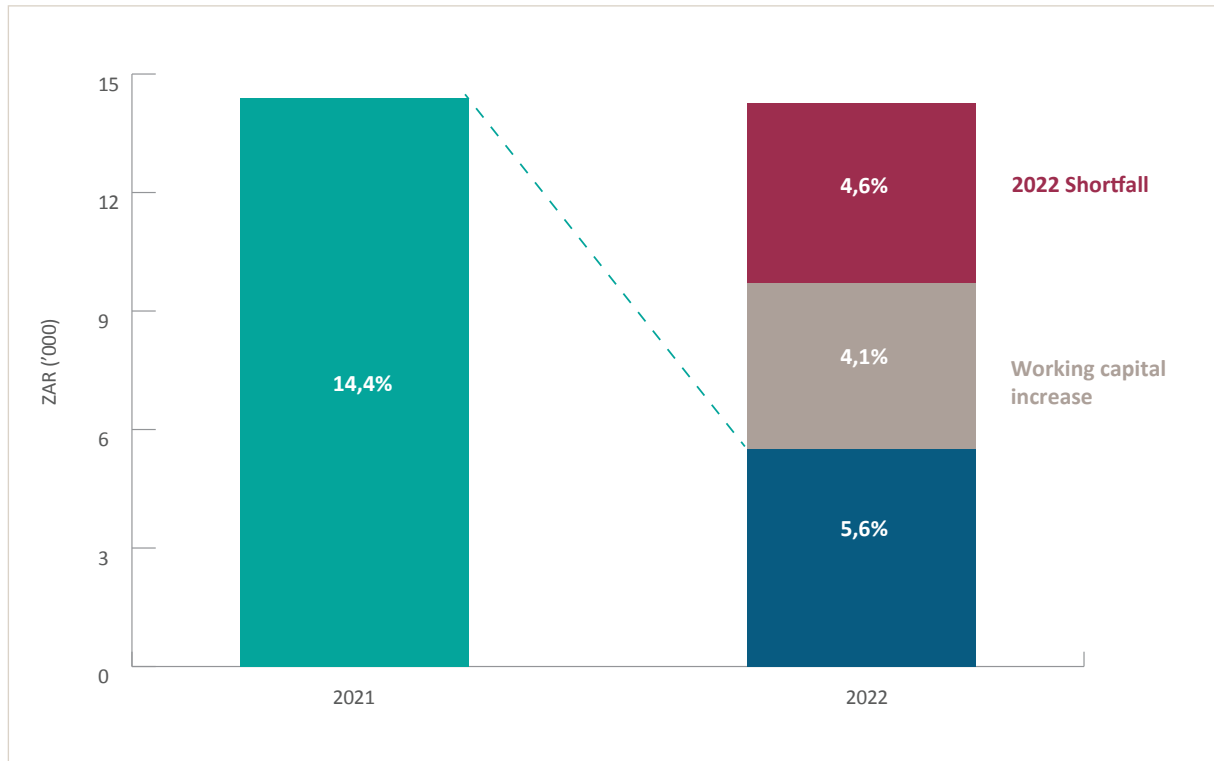


Figure 8: Cash reserves

Risks and Resilience

We continued to adhere to the approved risk management framework in 2022. The internal audit team from SAI Malawi completed their term, and we presented their close-out report to the Audit and Governance sub-committee for consideration. During the three years, 26 recommendations were made to management. Of those, 25 were implemented and verified by the end of 2022, and the final one is planned for 2023.

We have periodically updated the risk management register and taken mitigating actions where necessary. In addition, we distributed quarterly reports to the Audit and Governance and the Finance and Planning subcommittees.

As mentioned above, the most significant risks we have identified include the increased demand for in-country support and the sustainable funding of our Strategic Plan. In addition, there is also the inherently elevated risk resulting from the extent of international travel by the Secretariat, regional resources and delegates. We continue to mitigate this risk by getting travel insurance for each trip, asking for ongoing feedback from member countries, and closely watching alerts for potential issues.



5 THE EXECUTIVE SECRETARIAT



THE EXECUTIVE SECRETARIAT

Our HR strategy

Our approach to providing a unique work experience prioritises our staff's professional development and well-being. We achieve this through a range of strategies. First, we use performance contracting to align individual staff goals with organisational objectives and targets. This ensures that each team member focuses on achieving outcomes that contribute to our overall mission of improving SAI performance. In line with this goal, we continued to adapt and enhance our organisational policies, including the Recruitment and Performance Management policies.

In addition, we use personality assessments to gain insights into our staff's unique personality traits and working styles. This knowledge helps us to tailor our management strategies, enabling staff to thrive in their roles and contribute meaningfully to the organisation.

We also recognise that ongoing learning is critical to our staff's growth and development. Therefore, we offer study support to enable them to pursue further education or professional qualifications. This support includes access to training and development programmes, mentorship, and financial aid where appropriate.

Lastly, we strongly emphasise maintaining a positive and healthy organisational culture. We conduct regular culture values assessments to keep our finger on the pulse of our culture and ensure that our staff truly lives our values of professionalism, innovation, and collaboration. Doing so creates an environment that fosters trust, respect, and a sense of community, allowing our staff to feel supported and motivated to perform at their best. Through our unique approach to professional development and well-being, we can achieve our mission of improving SAI performance and positively impacting our region.

Organisational Structure

In 2022, we launched a recruitment drive to fill several positions. We appointed a Communication and Stakeholder Management expert to lead our regional communication capacity-building initiatives and a Professionalisation Manager. In addition, OAG Norway seconded a Technical Manager to support the Extractive Industries audit team.

We also started the recruitment process for three positions funded by the African Development Bank (AfDB): an Administrative Coordinator, Procurement Officer, and Monitoring and Evaluation Officer. Unfortunately, there were delays in finalising the recruitment of the AfDB positions, resulting in them only being filled in early 2023.





Figure 9: Gender representation in the Executive Secretariat

We used our HR Assessment tools as part of the recruitment process. These tests measure the abilities and potential of staff in areas such as numerical skills, writing and reading skills, analytical skills, culture fit, and leadership potential.

At the end of 2022, our team included 24 members with nine secondments from the AGSA, ten directly contracted employees, and five seconded from Uganda, Zambia, Ghana, Tanzania and Norway, respectively.

Our Environmental Footprint

Air travel continues to be the primary contributor to our environmental footprint due to the nature of our work. The increasing demand for in-country support and training interventions resulted in travel exceeding the pre-COVID numbers.

Carbon Footprint		2019	2020	2021	2022
	Air travel <i>* Limited to flights booked through our travel agent</i>	341,4 CO ² metric ton	60,3 CO ² metric ton	344 CO ² metric ton	587,4 CO ² metric ton
	Electricity consumption <i>* Usage at our head office in Pretoria, South Africa</i>			26.04 CO ² metric ton	60 CO ² metric ton

Technical Committee

The committee held two meetings in 2022 to review proposals for new guidance, scrutinise exposure drafts, provide comments and recommend the release of exposure drafts. Through these robust processes, we can give assurance that our products are credible and aligned with the INTOSAI standards and global good practices. The Committee recommended the release of four exposure drafts that were officially launched at the Technical Conference:

- Financial Audit Manual (FAM)
- Extractive Industries Guidelines
- SAI Guide- Becoming a Data-Driven SAI
- Communication and Stakeholder Engagement (CSE) Guidance





6 CREATING VALUE THROUGH PARTNERSHIPS AND COLLABORATION



CREATING VALUE THROUGH PARTNERSHIPS AND COLLABORATION

Collaboration and partnerships are vital for our region and individual SAIs to drive continuous and sustainable improvement. Therefore, we regularly engaged with our donors and partners during the year to discuss our plans and budgets. In addition, we held joint sessions for our partners and donors, in person and online, to ensure a shared understanding of our plans for the year. These engagements were also instrumental in coordinating and harmonising the bilateral and project support activities of our partners and donors in the region to build sustainable impact.

*If you want to go quickly, go alone.
If you want to go far, go together. – African Proverb*

Supporting public sector accountability in Africa is essential to building strong and accountable public institutions, promoting economic growth and development, and improving the quality of life for citizens across the region. As a founding partner and host of the **African Professionalisation Initiative (API)**, we can directly support this goal. We support the API with a funding agreement with the **Swedish International Development Cooperation Agency (SIDA)**. Through our robust governance arrangements and due processes, we ensure full accountability and efficiency in using donor funds and resources made available for API's programmes.





The API is transitioning to an independent entity per the API constitution. We supported the API in recruiting Mr Evans Mulera as Head of its Secretariat. This was a significant step towards securing an independent structure for the organisation. At the 2022 Governing Board meeting, Evans and the API team had the opportunity to engage members on the API presented its draft constitution. Read more about the performance of the API in the past year on their website: <https://professionalisation.africa/>.

Our longstanding collaboration with the **Swedish National Audit Office (SNAO)** has yielded significant regional benefits, particularly in strengthening performance audit capacity. In addition to a financial contribution of 38% of available funding, SNAO supplied indirect support of R 7,4 million in resources.

Working closely with SNAO, we implemented the first Training of Trainers (ToT) Champions workshop this year. This marks the beginning of a long journey towards building a sustainable pool of skilled and competent trainers in our region. These trainers can design and facilitate technical audit-related and non-audit institutional-related learning interventions in their home SAIs and the broader regional community.

We continue working closely with SNAO to update our Performance Audit Handbook and implement training as part of the 3-Module course, supervision and review training, and advanced data analytics.

SNAO Auditor General, Helena Lindberg, attended the 2022 Strategic Review and Governing Board meeting to announce the winner of the 2021 Prize for the Best Performance Audit Report. In handing over the award to SAI Ghana, she noted the increase in high-quality audit reports being submitted for the competition. Read more about the winning SAIs and their reports of the last three years on page 26 to 28.

The prize: Visit to the Swedish National Audit Office

As part of the Performance Audit Report Prize, the Swedish National Audit Office sponsors the winning teams to visit Stockholm, Sweden, for an exchange visit. Due to the pandemic travel restrictions, the three winning teams from 2020 to 2022 had a combined visit in December 2022.

The visit included presentations from the three winning teams from Ghana, The Gambia and Tanzania on their reports to the staff of the SNAO and peer teams. The SNAO team presented their various activities covering various aspects of performance auditing. In addition, SNAO arranged for the audit teams to visit the parallel public institutions in Sweden based on their respective audit reports.

This was a highly valuable knowledge and experience-sharing opportunity, amplified by the opportunity to have the three winning teams there simultaneously and to learn from each other.

The Office of the Auditor General of Norway (Riksrevisjonen) provided support in the form of resources and seconded staff members amounting to R5,8 million. The seconded resources provided the invaluable capacity to implement initiatives on Information Technology (IT) auditing and Extractive Industries (EI) audit.

The AFROSAI-E Learning Platform (ALP) has also proved to be an effective collaboration platform. We continued to host the SNAO introduction to performance audits course for SAIs in the Western Balkans and Turkey on ALP. **The Netherlands Court of Audit (NCA)** also launched its third online course on ALP. The new course on Data Analytics is available in five languages for all SAIs worldwide and joins the two existing courses on *using visuals in audits and auditing governments' performance in managing oil and gas contracts already available on ALP*.

To ensure that the unique perspectives of our region are represented on **INTOSAI** platforms, especially concerning the development of new standards, we actively participate in several committees and working groups. The INTOSAI Professional Standards Committee (PSC) and the Forum for INTOSAI Professional Pronouncements (FIPP) are among these. In addition, we also represent regional perspectives and concerns on the working groups on environmental audit, big data and extractive industries, as well as the committees on performance audit, compliance audit and financial audit.

The **Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), Good Financial Governance in Africa Programme**, provided project support to the region amounting to R11,13 million. The GIZ works closely with us as a collaborative partner in several significant capacity-building initiatives. These include developing guidance to capacitate SAIs to engage stakeholders, particularly public accounts committees (PACs) and Civil Society Organisations, more effectively, further developing and rolling out the Public Financial Management Reporting Framework (PFM-RF).

At a side event during the **2022 XXIV INCOSAI** in Brazil, the AFROSAI-E and GIZ Good Financial Governance in Africa team had the opportunity to present a deep dive into the Public Financial Management Reporting Framework (PFM-RF) tool. It is an audit tool that allows SAIs to assess a PFM system's ability to support the SDGs' implementation. Furthermore, the tool aims to contribute to developing more meaningful audit recommendations that speak to the actual problems at hand with an awareness of the broader interlinkages of the PFM system.



The PFM-RF is an example of a highly effective collaboration between partners. It was developed by AFROSAI-E and the GIZ-Good Financial Governance (GFG) in Africa Programme as a tool that contributes directly to SDG 16 on peace, justice and strong institutions and, strengthens the public finance fundamentals vital for implementing policies cutting across all SDGs.



Practical examples of the tool's audit procedures that focus on SDGs' role at each step along the budget cycle were shared and featured a discussion on the lessons learnt from two SAIs implementing the tool, SAI Kenya and SAI Mozambique. <https://pfmreporting-tool.com/>.



We also participated in a side event on SAI relations with Civil Society Organisations organised by the GIZ. Here, we shared perspectives on transforming SAIs' organisational capabilities for greater impact as one of our strategic priorities over the past year.

With the tremendous support of the GIZ and SNAO, we made significant strides to develop materials to strengthen the communication and stakeholder engagement capabilities of SAIs. This includes practical toolkits and customisable templates aimed at aiding SAIs to improve staff communication skills and implementing effective communication and stakeholder relations strategies and plans. In addition, we worked jointly with the GIZ on guidance to effectively engage public accounts committees and on writing high-impact audit reports, which we will implement in 2023.

Collaborative partnerships: In the post-COVID-19 era, many challenges most developing countries grapple with worsened. Now more than ever, the implementation of SDG 17, which focuses on strong partnerships, is a priority. Our goal in creating new collaborative partnerships and solidifying existing ones is for the region, and the broader public sector, to benefit from the combined knowledge, experience, and resources.

Together with the GIZ, we held a highly fruitful engagement with representatives of the **Strengthening Relations with The East African Association of Anti-Corruption Authorities (EAACAA)** to discuss opportunities for collaboration. The enhanced collaboration between the two accountability actors at a national level is seen as a critical enabler in the fight against corruption. Munira Ali, the General Secretary of the EAAACA, Ms Nancy Gathungu, the Auditor General of Kenya, and Mr Stephen Kateregga, the Assistant Auditor General of Uganda, participated in a panel discussion at the 2023 Strategic Review and Governing Board meeting to share perspectives on this collaboration. While Anti-Corruption Authorities and SAIs already informally collaborate when conducting investigations, particularly of fraud, panellists noted that a formal relationship would reduce the time gathering information for fraud investigations as there will be continuous information sharing at all stages. Where fraud exists, this will be established in the initial stages of investigations. Conducting joint research activities will be the first stepping-stone to fostering more robust and more effective relationships between SAIs and anti-corruption agencies.



We were tasked to prepare a technical theme paper on integrating Big Data in Public Sector Auditing for the **African Organisation of Supreme Audit Institutions (AFROSAI) 15th General Assembly** in Dakar, Senegal. This theme stemmed from the 2019 INCOSAI resolutions concerning data and data analytics, which encouraged SAIs to respond effectively to opportunities brought by technological advancement. Mr Fredrick Bobo from the Secretariat presented the outcomes of our research study on this theme in 2020. With continuous technological advances, the data created by people, applications and intelligent machines are exponentially increasing beyond the capabilities of traditional data-processing applications. SAIs are called upon to have a strategic response to data generated and stored by governments and how to use it in analysis. Therefore, SAIs, like most organisations, are facing a big data challenge. Our research considered the fundamentals needed for SAIs to integrate big data in public sector auditing. Addy Waichigo from SAI Kenya presented a case study from his SAI on the topic and facilitated a breakaway session to deliberate on the strategic visions for data SAIs should SAIs have.

We also had the opportunity to engage with the **African Organisation of Public Accounts Committees (AFROPAC)** Secretariat on areas of collaboration during a workshop they held in March. During this fruitful engagement, we discussed three key areas for continued capacity building to enable AFROPAC members to influence their governments. These included the importance of safeguarding SAI independence, strengthening the capacity of oversight institutions and the vital importance of strengthening the relationship between SAIs and public accounts committees to affect the implementation of audit recommendations.

We participated in a regional roundtable meeting as part of a collaborative project with **Aidspan**, the independent observer of the Global Fund to Fight AIDS, Tuberculosis, and Malaria. The project aims to enhance the capacity of SAIs to perform financial, compliance, and programmatic audits of Global Health Initiatives (GHIs) supported programmes. Key stakeholders who attended the meeting included the Global Fund Secretariat and Office of the Inspector General (OIG), CREFIAP, the Heads of SAIs from the participating countries and Internal Auditors of state Principal Recipients. The collaboration with Aidspan, the Global Fund and Gavi empowers us to include donor audits in the audit software for SAIs performing donor fund audits. In addition, these collaborative engagements are also resulting in funding opportunities for building SAI capacity.

We met with **Gavi** in early November to discuss our ongoing collaborative efforts to strengthen the capacity of SAIs to audit donor funds. The theme of the meeting was “Collaborations for impactful interventions”.

As part of ongoing efforts to support the ARABOSAI region on key agreed-upon focus areas, our Executive Officer attended the **14th ARABOSAI General Assembly** in Saudi Arabia. On implementing accrual accounting, he explained what the African Professionalisation Initiative is doing to professionalise public sector accounting and auditing.





7 CELEBRATING SUCCESS: PA REPORT PRIZE WINNERS

CELEBRATING SUCCESS: PA REPORT PRIZE WINNERS

2021 Best Performance Audit Report Prize winner: SAI Ghana

Winning Report: Provision of Flood Control Drains

The Ghana Audit Service (GAS) Performance Audit Unit includes 56 performance auditors. Since its inception 20 years ago, the Unit has completed and tabled 64 audit reports to Parliament.

“The SAI of Ghana was our very first winner in 2008, and they have shown tenacity, perseverance, and commitment to replicate the same hunger and enthusiasm by again winning the prize in 2021. We are proud of this accomplishment and applaud the SAI for their dedication to performance auditing.” Meisie Nkau, AFROSAI-E CEO

SAI-Ghana’s performance auditing has consistently been directed towards achieving the most significant impact in Ghanaian society, focusing on critical areas of health, education, environment, infrastructure, agriculture, water and sanitation, disaster management, poverty alleviation, livelihood improvement etc.

Flooding has been a prevalent problem that has plagued the country for many years. The Ghana National Disaster Management Organisation (NADMO)’s data shows that between 2015 and 2020, Ghana had 1,446 flood events, which caused 309 injuries and 510 deaths. During the same period, some 54,744 houses were affected, while an accumulated 136,563 acres of farmlands were destroyed. (Myjoyonline.com, 2022)

Amongst other things, the auditors found that the Ministry’s Hydrological Services Department (HDS) did not produce Drainage Master Plans (DMPs) to guide the coordinated development of drainage facilities which affected HSD’s ability to plan for the provision of flood control structures in a holistic manner. More critically, each year from 2015 to 2019, the HSD fell short of implementing its targeted quantity of drainage facilities needed to mitigate flooding nationwide. Over the audit period, only 11% (12.2km) of the targeted 110km of drains were constructed.

The audit report received extensive coverage from the media and civil society organisations. They added impetus to pressure the government to act on the flooding problem. As a result, performance auditing in Ghana has gained grounds as an effective tool for transformation and improvement in governance.



2020 Best Performance Audit Report Prize winner: SAI The Gambia

Winning Report: Emergency Obstetric Care in Public Health Facilities by the Ministry of Health

The audit was conducted by a team of new SAI staff enrolled in the AFROSAI-E Performance Audit 3-Module Course. Participation in the 3-Module Course required the team to conduct an audit and produce a report.

Given the significant public outcry about the lack of service delivery, the team focused on the critical health sector.

Analysing the causes of the problems is an essential part of a performance audit and is a prerequisite to drawing reasonable conclusions and developing relevant recommendations. Yet, it is the most challenging task in a performance audit. It meant that the audit team had to go beyond asking management why problems occurred and simply reporting on that. It also involved auditors' objective analysis of whether explanations given by management were plausible and corroborated by other types of evidence. This enhanced the quality of reporting by going beyond merely establishing basic deviations from standards to looking at sensible causes of problems. The Prize Jury acknowledged and praised the approach used by the team. They highlighted that what captivated them about the report was how much the audit revealed the far-reaching consequences the system posed to the citizenry.

The performance audit report and the SAI received substantial public attention after being announced as the best performance audit report winner in the AFROSAI-E region. The announcement was widely covered in print and electronic media, resulting in significant publicity for the NAO, which increased citizens' awareness about the SAI.

The SAI recently concluded a follow-up audit of regional government institutions and noted improvements in Emergency Obstetric Care.



2019 Best Performance Audit Report Prize winner: SAI Tanzania

Winning Report: Management of Water Projects in Rural Areas

The audit topic selection stemmed from the public outcry around the management of water projects in rural areas. The complaints included the following:

- abandoned incomplete water projects in rural areas leading to a lack of supply of water services and loss of governments funds,
- inadequate access to clean water despite the availability of water sources whereby only 61% of the people had access to improved sources of water, people were walking long distances to fetch water, i.e. up to 10 kilometres or more to fetch water and,
- prevailing waterborne diseases.

The audit covered the whole value chain of the water sector in Tanzania with noted weaknesses of each part of the chain and supported with sufficient and relevant data. In addition, the report also established the root causes of most of the non-performance issues noted. As a result, the audit recommendations were noted to have an impact on improving day-to-day operations in managing the water sector in Tanzania. Moreover, the report highlighted different ways and mechanisms for strengthening the monitoring and evaluation of the management of water projects in the country.

During the exit meeting, the management of the Ministry of Water was impressed with the audit report and commented that it would be a tool to assist them in improving the management of water projects in rural areas. This was also coupled with their immediate decision to act against the responsible officials for the noted weaknesses in water supply management in rural areas. After the audit report was released, the Director of Rural Water Supply was immediately removed.

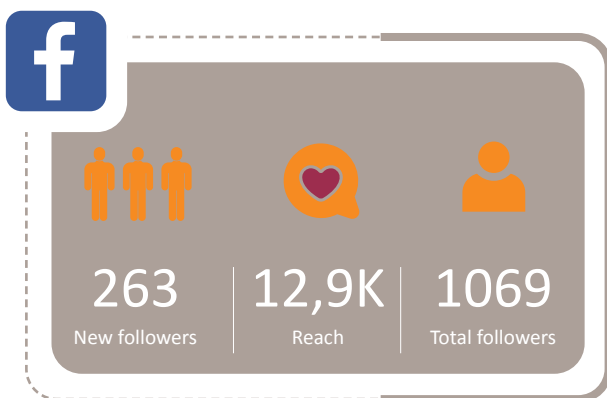
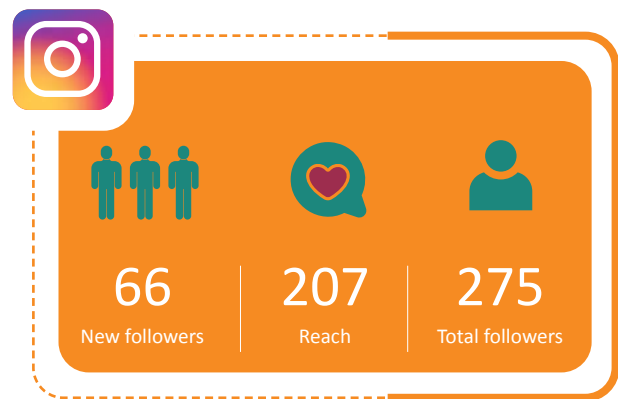
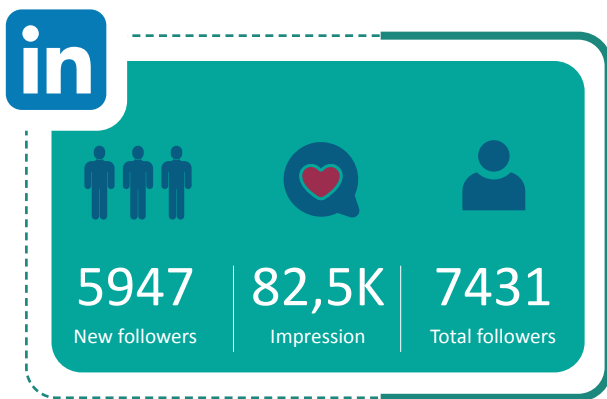
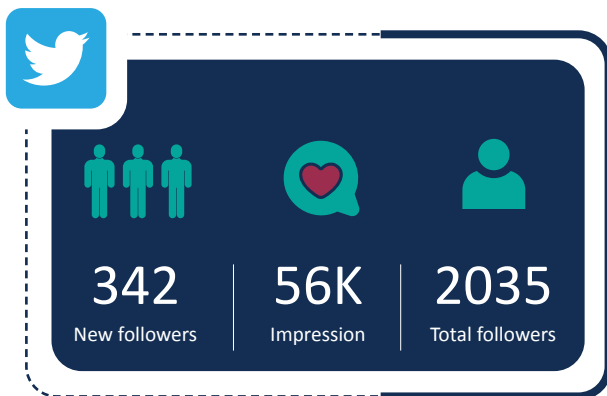
The audit hastened the establishment of the Rural Water Supply and Sanitation Agency (RUWASA), which became operational three months after the audit report was released.



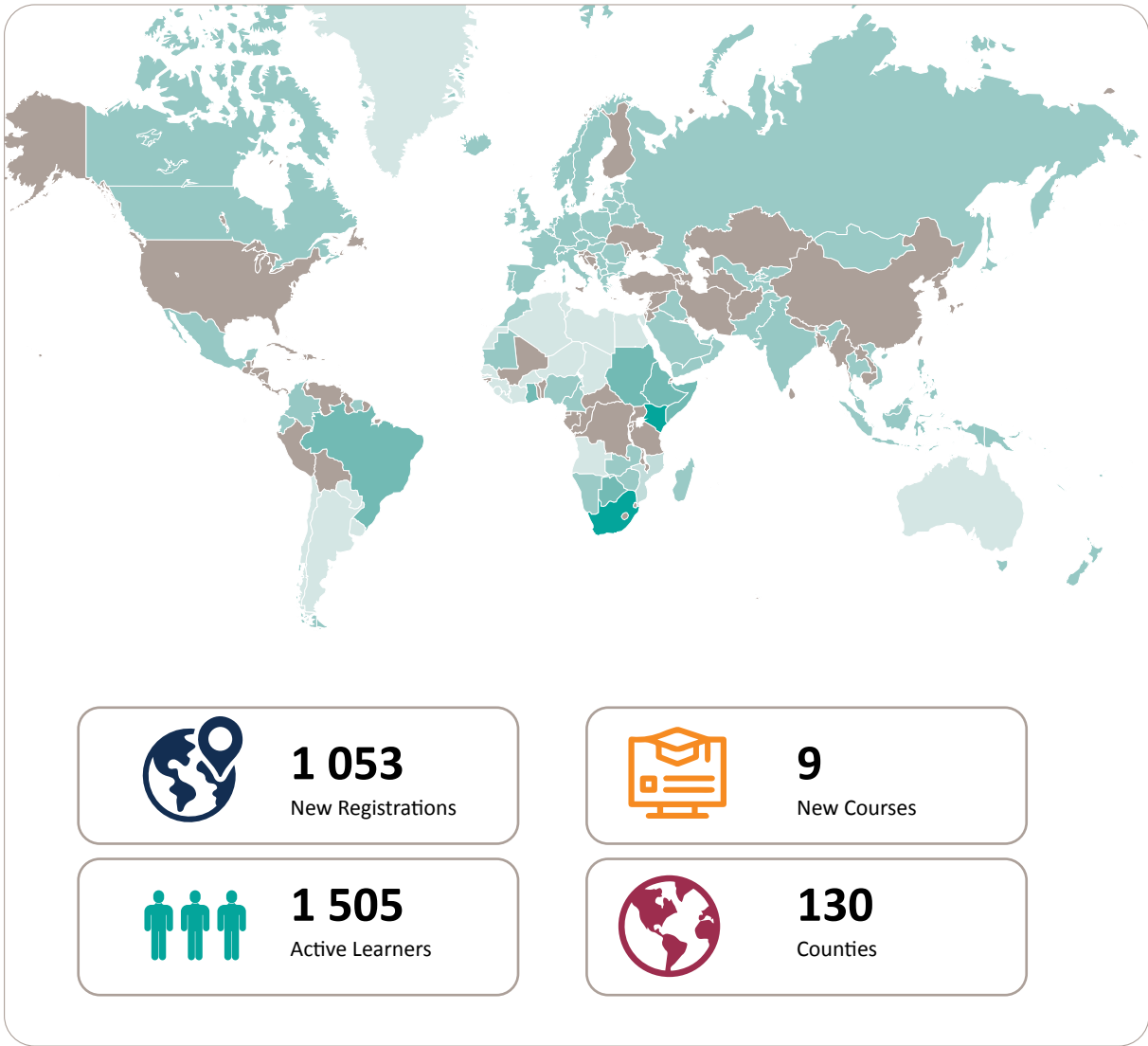
INCREASING OUR GLOBAL FOOTPRINT

We continued to invest in our visibility to increase our global footprint and, in so doing, our credibility. Through social media, online platforms, and traditional media, we can reach more people directly to raise awareness, increase our visibility, and show stakeholders the impact we are making.

Social media roundup



AFROSAI-E-Learning Platform (ALP)





9 STAND-OUT ACHIEVEMENTS

STAND-OUT ACHIEVEMENTS

Opportunity to CONNECT at the 17th Technical Conference

Over 160 colleagues from regional SAIs and partner organisations joined us in Pretoria, South Africa, for the three-day event. Many colleagues also tuned into the live stream of the event.

We covered a range of interconnected topics, and in keeping with our theme of CONNECT, there were many opportunities for participants to engage on the topics and with each other. Using our mobile conference app, we engaged the audience with interactive polling to supplement the questions and comments from the floor. This led to rich discussions on the key topics of ISSAI responsive SAIs, a blueprint for credible and professional SAIs, the future relevant auditor, integration of the SDGs for high-impact audits and the role of SAIs to combat corruption and money laundering.

Numerous highlights made our first face-to-face conference since 2019 a fruitful and memorable experience. These included the launch of the updated Financial Audit Manual and three new technical guidance exposure drafts:

- Extractive Industries Audit Guidelines – Exposure Draft
- Becoming a Data-Driven SAI – Exposure Draft
- Guideline for developing a Communication and Stakeholder Engagement Strategy and Plan – Exposure Draft

The updated 2nd edition of the AFROSAI-E Integrated Competency Framework was also launched.

We also had notable presentations by Imran Vanker, the Director of Standards at IRBA, on how SAIs can achieve audit impact through robust quality management systems and Jan van Schalkwyk on how the INTOSAI Capacity Building Committee (Goal 2) supports credible, professional SAIs. In addition, a joint team from the Netherlands Court of Audit, the GIZ Good Governance in Africa Programme, the Asset Recovery Interagency Network of East Africa (ARIN-EA) and AFROSAI-E facilitated a session on the role of SAIs in anti-money laundering initiatives.

Another major highlight of the event was the Recognition of Excellence Awards. As AFROSAI-E, we strive to recognise SAIs who are leading by example. This year we recognised two regional SAIs for their achievements in exemplifying this ideal, SAI Uganda and SAI Eritrea.

18 to 20 October



**TECHNICAL
CONFERENCE**

The Maslow Time Square Hotel,
Pretoria, South Africa





AFROSAI-E Recognition of Excellence Award Winner: SAI Uganda

In 2021, the Office of the Auditor General (OAG) of Uganda, with support from AFROSAI-E, embarked on a journey to transform its organisational culture. This move was motivated by a desire to meet the increasing stakeholder demands for more detailed audit reports and the SAI's Strategic Plan targets for 2020 to 2025.

Organisational Culture Transformation

The OAG started several initiatives to transform the office to meet these expectations. A Culture and Organisational Values Assessment (CVA) kickstarted the culture transformation journey. Following the online rollout of the CVA to OAG staff in 2021, a team of ten senior managers deliberated the results with AFROSAI-E during a face-to-face workshop in March 2022.

During this engagement, the team determined that the AFROSAI-E Integrated Competence Framework (ICF) would enable the SAI to achieve the strategic objective of attracting, developing and managing human resources to improve performance. During a follow-up workshop, a team of senior HR, audit and legal staff received training and support on implementing the ICF.

Within three months, the OAG had developed an action plan to guide the culture transformation journey and a policy document on how they planned to implement the ICF. Key achievements that followed included management approval to use the ICF, enabling the office to:

- Review and update policies and manuals that were affected.
- Incorporate the functional and behavioural competencies into the induction programme for new trainee auditors.
- Adopt its performance plan for the 2023 performance appraisal and planning.
- Shape the interviewing model, e.g., assessing the personal attributes and measuring the level of skills.

The OAG shared these experiences with 52 participants from 17 SAIs at the AFROSAI-E Regional HR Workshop in 2022. This sparked engaging discussions around the practical implementation of the ICF.

Adopting an integrated audit approach

The OAG embraced the integrated audit approach partly to respond to the stakeholder's desire for more details in its reports. Through integrating financial, compliance and performance audit methodologies, the office has produced audit reports that not only give an opinion on the financial statements of public agencies but also incorporate performance audit and compliance audit findings. This provides more detail and emphasises reporting on service delivery by the government, which is of utmost importance to the stakeholders. In addition, the office has produced more stand-alone performance audit reports, which the Parliament increasingly demands.

Critical milestones in adopting the approach were the top management's approval and support of the transformation journey initiatives, staff embracing the changes, sensitising and training staff and updating policies, manuals, guidelines and practices addressing transformation issues.



“The integrated audit approach has enabled us to have a deeper understanding of the compliance, accountability, effectiveness, and efficiency gaps faced by our auditees and thus make more appropriate recommendations. In addition, Civil Society and citizens have developed a greater interest in our reports because of the increased focus on service delivery,” said the SAI leadership.

Overcoming challenges in the transformation journey

The transformation journey involved significant changes to the established methods of doing things, giving rise to challenges in achieving the milestones. The OAG had to address the mindset change for all concerned stakeholders, manage the increased staff workload, and find suitable partners to support the implementation. These initiatives also required substantial funding and time to implement.

Long-term sustainability of the initiatives

The SAI continues to recruit multi-disciplinary staff and equip existing staff with the necessary skills to implement the initiatives. Specifically for the Integrated Audit Approach, they are changing the reporting framework to meet the demand for more comprehensive financial, compliance, and performance audit results. In addition, the SAI is developing a standardised curriculum to implement the Integrated Competence Framework and seeking a partnership with an accredited academic institution in Uganda.

“If we are to professionalise our office, particularly staff, we needed the Integrated Competence Framework as early as yesterday. It is the way to go”.

Mr Stephen Kateregga, Assistant Auditor General - Corporates

Making a mark on global platforms

SAI Uganda was recently welcomed as the second of our member-SAIs on the Performance Audit Subcommittee (PAS) of INTOSAI, enabling the OAG to stay abreast of the latest trends and methodologies in performance auditing. Through this platform, the OAG adds its voice to SAI South Africa’s representing regional perspectives on performance auditing. It is also an opportunity for the OAG to share the recommendations and innovative ideas from PAS within the region and continue to assist with AFROSAI-E capacity-building initiatives.

SAI Uganda continues to host the Secretariat of the Working Group on Audit of Extractive Industries (WGEI), established at the XXI INCOSAI in 2013. It has been a remarkable journey, with membership growing from 30 original member SAIs to 45 members in 2023. In addition, the IDI and AFROSAI-E have observer status with WGEI. SAI Uganda’s partnership with AFROSAI-E and SAI Norway has been influential in increasing the number of SAIs conducting extractive industries audits in the region.

The WGEI has developed four products which have been adopted as INTOSAI products, and SAIs have been actively using these in their sensitisation and capacity-building initiatives:

- i) Training Framework for the Audit of Extractive Industries.
- ii) Briefing Note on the Role of SAIs in the Good Governance of Extractive Industries.
- iii) Extractive Industries Auditor Toolkit.
- iv) Framework of Government Standards for Oil Companies under Service Contract.

The WGEI has provided a platform for SAIs to network and cooperate on the audit of Extractive Industries and other matters.

AFROSAI-E Recognition of Excellence Award Winner: SAI Eritrea

The Office of the Auditor General (OAG) of Eritrea is one of the SAIs in the AFROSAI-E region operating under challenging contexts and part of the Accelerated Peer Support Project (PAP-APP). Despite its many challenges, including low staff remuneration, lack of independence, and no internet connectivity, the SAI has made extraordinary progress across its strategic goals.

The OAG received a Recognition of Excellence award at the 2022 Technical Conference for its trailblazing work in piloting the new Financial Audit methodology. After receiving training on the Financial Audit Manual (FAM) in May 2022, their leadership team got directly involved in supervising and reviewing the audits using the new methodology. As a result, the SAI has already submitted working papers and produced its first FAM-compliant audit report for review.

Although the SAI does not have a dedicated quality assurance unit, they have been exemplary in their quality processes. As a result of these robust quality systems, their AFROSAI-E quality assurance review results were of extremely high quality. In addition, in reporting on their accountability mechanisms, they have been a model of responsiveness.

Strengthening the organisation and management capacity

To enhance its organisation and management capacity, the OAG established a Technical Committee which oversees the customisation of manuals and drafting of policies, guidelines, and templates. To adapt to the ever-changing environment, the office also established a Change Management Committee, which uses awareness sessions and organises training to manage change in systems and practices.

In addition to consistently producing annual operational plans, annual performance reports and financial reporting, the office introduced a mid-year operational plan assessment process in 2022. This aims to monitor and report on audit and non-audit activities, government-initiated activities, external support, and the budget. A strong strategy and operational planning system have helped management to analyse the progress of activities, how effective the activities are contributing towards the strategy, address gaps and assist in identifying areas where they require technical support. They also developed an Internal Control Framework based on ISSAI 20.

Enhancing the competency and productivity of human resources

The SAI has implemented rigorous gender mainstreaming initiatives, including a Gender Strategy. To enhance the competency and productivity of human resources, the OAG's HR Policies enable a culture of fairness and inclusion and aim to improve staff motivation. Developing a Performance Appraisal Guideline provides top managers and employees a clear understanding of what is expected of them and promotes a fair, predictable, and consistent approach. AFROSAI-E conducted a Culture Value Assessment (CVA) for OAGE, presenting findings to all staff. The CVA results were reflected in developing technical needs assessments. Further gender mainstreaming initiatives included supporting staff with work-life balance by establishing a day-care, which is thoroughly equipped for parents, creating a gender policy, and providing educational opportunities to female staff members.



Enhance the quality of audit services to increase the value of the OAG

The office has a Quality Assurance policy to ensure adherence to the professional code of ethics under audit standards. With the establishment of a permanent Quality Assurance Review (QAR) unit, the OAG's former certified Quality Assurance Reviewers delivered a three-day induction course to the new QAR members. The induction course was accompanied by a pilot review of six audit files.

Despite the national challenge with internet connectivity, the OAG successfully installed and configured A-SEAT in July 2022. Local Eritrea resources were trained as part of the installation programme, and three pilot champion teams were selected from the SAI for further training of SAI members.

Improve the communication practice to increase the OAG's image

To improve the communication practice to increase the image of the OAG, the SAI distributed a service satisfaction survey for audit clients based on the AFROSAI-E stakeholder engagement guidelines. To a large extent, the audit clients were satisfied with the work of the OAG. The timing of audits, especially the commencement of audits, was highlighted as needing improvement.





10

ANNUAL FINANCIAL STATEMENTS

For the year ended 31 December 2022

GOVERNING BOARD'S RESPONSIBILITIES AND APPROVAL

The Statutes of AFROSAI-E require the Governing Board to maintain adequate accounting records. It is responsible for the content and integrity of the financial statements and related financial information. It is their responsibility to ensure that the financial statements fairly present the financial position of AFROSAI-E at year-end and the results of its operations and cash flows for the period then ended, in conformity with the International Financial Reporting Standards for Small and Medium-sized Entities. The external auditor is engaged to express an independent opinion on the financial statements.

The financial statements are prepared in accordance with the International Financial Reporting Standards for Small and Medium-sized Entities and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The Governing Board acknowledge that they are ultimately responsible for the system of internal financial control and place considerable importance on maintaining a strong control environment. To meet these responsibilities, the Governing Board sets standards for internal control to reduce the risk of error or loss cost-effectively. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout AFROSAI-E. In addition, all employees must maintain the highest ethical standards in ensuring that business is conducted in a manner that is above reproach in all reasonable circumstances. Risk management focuses on identifying, assessing, managing, and monitoring all known forms of risk. While operating risk cannot be eliminated, we endeavour to minimise it by ensuring that appropriate infrastructure, controls, systems, and ethical behaviour are applied and managed within.

Based on the information and explanations given by management and the outcome of the audit, the Governing Board is satisfied that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The Governing Board have reviewed the cash flow forecast for 2023. Considering this review and the current financial position, they are satisfied that AFROSAI-E had or has access to adequate resources to continue operational existence for the foreseeable future. Cash reserves include project-funded pre-payments of R3,48 million from Sida, which will be used specifically for establishing the Africa Professionalisation Initiative (API) and advance disbursements of R2,38 million received from the African Development Bank for project-related expenses.

In terms of the Statutes and Regulations, these financial statements are signed on behalf of the Governing Board by the Head of the Supreme Audit Institution (SAI) hosting the Secretariat and the Chief Executive Officer.

The external auditors are responsible for independently auditing and reporting on the financial statements. The external auditors have examined the financial statements; their report is presented on pages 40 to 42.

The annual financial statements set out on pages 43 to 57, which have been prepared on the going concern basis, were approved by the Governing Board on 11 May 2023 and were signed on its behalf by:

By order of the Board



Ms MMR Nkai

Chief Executive Officer

On behalf of the Governing Board



Ms T Maluleke

Auditor-General of South Africa

*On behalf of the Governing Board in her capacity as the
Head of the SAI hosting the Secretariat*

INDEPENDENT AUDITOR'S REPORT

To the Governing Board of the African Organisation of English-Speaking Supreme Audit Institutions.

Opinion

We have audited the financial statements of African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E) set out on pages 44 to 57, which comprise the statement of financial position as at 31 December 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of AFROSAI-E as at 31 December 2022, and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Statutes and Regulations of the AFROSAI-E.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company in accordance with the Independent Regulatory Board for Auditors' Code of Professional Conduct for Registered Auditors (IRBA Code) and other independence requirements applicable to performing audits of financial statements in South Africa. We have fulfilled our other ethical responsibilities in accordance with the IRBA Code and in accordance with other ethical requirements applicable to performing audits in South Africa. The IRBA Code is consistent with the corresponding sections of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The Governing Board are responsible for the other information. The other information comprises the information included in the document titled "African Organisation of English-Speaking Supreme Audit Institutions 2022 Integrated Annual Report", which includes the Governing Board's Report as required by the Statutes and Regulations of the AFROSAI-E. The other information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.



In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Governing Board for the Financial Statements

The Governing Board is responsible for the preparation and fair presentation of the financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Statutes and Regulations of the AFROSAI-E, and for such internal control as the Governing Board determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Governing Board is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Governing Board either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Governing Board.

- Conclude on the appropriateness of the Governing Board's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention to it in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Governing Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



GT Wessels

Director

Registered Auditor

11 May 2023

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IRBA Practice No.: 933759
Independent Member of BKR International

Independent Member of
BKR
INTERNATIONAL

GOVERNING BOARD'S REPORT

1. Review of financial results and activities

The financial statements have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Statutes of the AFROSAI-E. The accounting policies have been applied consistently compared to the prior year.

Full details of the financial position, results of operations and company cash flows are set out in these financial statements.

2. Property, plant and equipment

There was no change in the nature and use of the property, plant, and equipment of AFROSAI-E. The depreciation policy has been amended regarding the assessment of estimated useful lives and residual values of property, plant, and equipment. This assessment was evaluated to consider the impact on reporting in the prior years, and the reporting in the prior year has been amended to reflect these changes.

On 31 December 2022, the investment in property, plant and equipment amounted to a cost of R2 767 353 (2021: R2 441 213), of which R468 715 (2021: R300 925) was added in the current year through additions. The carrying value of the investment in property, plant and equipment is R1 234 874 (2021: R1 124 763 after the restatement of accumulated depreciation).

3. Events after the reporting period

The Governing Board is unaware of any material event that occurred after the reporting date and up to the date of this report.

4. Going concern

The Governing Board believes that AFROSAI-E has adequate financial resources to continue in operation for the foreseeable future. Accordingly, the financial statements have been prepared on a going-concern basis. The Governing Board is satisfied that AFROSAI-E is in a sound financial position and has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The Governing Board is not aware of any new material changes that may adversely impact AFROSAI-E, nor aware of any material non-compliance with statutory or regulatory requirements or of any other pending changes to legislation which may affect AFROSAI-E.

5. Prior year adjustment

The remaining useful lives and residual property, plant and equipment values were re-assessed. The prior year's results have been restated to reflect these changes in the estimate. Accumulated depreciation on 1 January 2021 was reduced from R1 514 214 to R1 086 356, and depreciation in 2021 has been reduced from R300 927 to R 260 988.

6. Auditors

Logista CA(SA) Incorporated was appointed independent external auditors for three years, from 2020 to 2022, and the Audit Committee of the Governing Board confirmed the appointment for 2022.

STATEMENT OF FINANCIAL POSITION

as at 31 December 2022

	Note(s)	2022	2021
		ZAR	ZAR
Assets			
<i>Non-current assets</i>			
Property, plant and equipment	2	1 234 874	1 124 763
		1 234 874	1 124 763
<i>Current assets</i>			
Trade and other receivables	3	4 612 007	1 949 164
Cash and cash equivalents	4	26 239 942	32 870 782
		30 851 950	34 819 945
Total assets		32 086 824	35 944 708
Equity			
Reserves		9 683 160	8 876 542
Retained income		10 421 155	15 847 505
		20 104 315	24 724 047
Liabilities			
<i>Current liabilities</i>			
Trade and other payables	5	4 158 859	3 038 926
Income received in advance	7	7 823 650	8 181 735
		11 982 509	11 220 661
Total Equity and Liabilities		32 086 824	35 944 708

STATEMENT OF COMPREHENSIVE INCOME

	Note(s)	2022	2021
		ZAR	ZAR
Revenue	8	60 749 908	46 917 440
Other income		494 486	1 532 938
Operating expenses		(66 417 469)	(41 912 392)
Operating (loss) / profit		(5 173 075)	6 537 985
Investment revenue		553 343	314 469
(Loss / profit for the year)		(4 619 732)	6 852 454
Other comprehensive income		-	-
Total comprehensive (loss) / profit for the year		(4 619 732)	6 852 454

STATEMENT OF CHANGES IN EQUITY

	Distributable Reserves (Insurance)	AFROSAI-E membership fees	Retained Income	Total equity income
	ZAR	ZAR	ZAR	ZAR
Balance at 01 January 2021	196 224	5 910 828	11 335 333	17 442 385
Prior year restatements			429 208	429 208
Profit / (Loss) for the year	-	-	6 852 454	6 852 454
Transfer between reserves	46 170	2 723 320	(2 769 490)	-
Balance at 01 January 2022	242 394	8 634 148	15 848 837	24 724 047
Profit / (Loss) for the year		-	(4 619 732)	(4 619 732)
Transfer between reserves	46 170	760 448	(807 950)	-
Balance at 31 December 2022	288 564	9 394 596	10 421 155	20 104 315

STATEMENT OF CASH FLOWS

	Note(s)	2022	2021
		ZAR	ZAR
Cash flows from operating activities			
Cash (used in)/generated by operations	11	(6 718 466)	14 460 504
Interest income		553 343	314 469
Net cash from operating activities		(6 165 123)	14 774 974
Cash flows from investing activities			
Purchase of property, plant and equipment	2	(468 715)	(300 925)
Sale of property, plant and equipment	2	3 000	4 783
Net cash from investing activities		(465 715)	(296 142)
Total cash movement for the year		(6 630 839)	14 478 832
Cash at the beginning of the year		32 870 781	18 391 950
Total cash at the end of the year	4	26 239 942	32 870 782

ACCOUNTING POLICIES

1. Presentation of financial statements

The financial statements have been prepared on a going concern basis in accordance with the International Financial Reporting Standards for Small and Medium-sized Entities, and the Statutes of AFROSAI-E. The financial statements have been prepared on the historical cost basis, and incorporate the principal accounting policies set out below. They are presented in South African Rands.

These accounting policies are consistent with the previous period.

1.1 Functional and presentation currency

Both the functional currency, in which transactions are recorded, and the reporting currency for presentation in the Annual Financial Statements, is South African Rand (ZAR).

1.2 Transactions and Balances

Foreign currency transactions are translated to the functional currency at the spot rate on the date of the transaction. Gains and losses from settlement and translation of the monetary liabilities and assets translated at closing rates are reported in the Statement of Comprehensive Income.

1.3 Property, plant and equipment

Property, plant and equipment are tangible assets which the organisation holds for its own use which are expected to be used for more than one period.

An item of property, plant and equipment is recognised as an asset when it is probable that future economic benefits associated with the item will flow to the organisation, and the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost and includes costs incurred initially to acquire the item. Property, plant and equipment is subsequently stated at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation of an asset commences when the asset is available for use as intended. Depreciation is charged to write off the asset's carrying amount over its estimated useful life to its estimated residual value, using a method that best reflects the pattern in which the asset's economic benefits are consumed by the organisation. Property, plant and equipment is depreciated on the straight-line basis over the expected useful life to their estimated residual value.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the de-recognition of an item of property, plant and equipment is included in the Statement of Comprehensive Income and is calculated as the difference between the net disposal proceeds, if any, and the carrying amount of the item at the date of de-recognition.

The estimated useful lives of items of property, plant and equipment at commencement have been assessed as follows, depending on the nature of the asset. The remaining useful life will be assessed annually and may result in the useful life exceeding that of the original assessment:



Item	Depreciation method	Average useful life
Motor vehicles	Straight line	5 years
Office equipment	Straight line	6-10 years
IT Equipment	Straight line	3- 5 years

The residual value, depreciation method and useful life of each asset are reviewed only when there is an indication that there has been a significant change from the previous estimate.

Any changes are accounted for prospectively as a change in accounting estimate. Impairment tests are performed on property, plant and equipment when there is an indicator that they may be impaired. When the carrying amount of an item of property, plant and equipment is assessed to be higher than the estimated recoverable amount, an impairment loss is recognised immediately in the Statement of Comprehensive Income to bring the carrying amount in line with the recoverable amount.

1.4 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one organisation and a financial liability or organisation instrument of another organisation.

A financial asset/ (liability) is:

A contractual right/ (obligation) to receive/(pay) cash to another organisation, or exchange financial assets or liabilities with another organisation under conditions that are potentially favourable/(unfavourable).

Financial assets/(liabilities) are recognised on the organisation's statement of financial position when the organisation becomes party of the contractual provisions of the instrument.

Classification depends on the purpose for which the financial instrument was obtained/incurred and takes place at initial recognition.

The organisation classifies financial assets and financial liabilities as follows:

Trade and other receivables

Trade receivables are amounts claimable from another party owing to contractual or legal rights, other than investments. Trade receivables are recognised when it is probable that economic benefits will flow to the organisation and the amount can be, measured reliably. Trade receivables are carried at original invoice amount less allowance for any uncollectable amounts. An allowance for estimated irrecoverable amounts is recognised in profit or loss when there is objective evidence that the asset is impaired.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

Trade and other payables

Trade payables are amounts owing to another party due to contractual or legal rights and are recognised when it is probable that economic benefits will flow from the organisation and the amount can be measured reliably. Trade payables are initially measured at fair value and are subsequently measured at amortised cost, using the effective interest rate method.

De-recognition of financial assets (liabilities)

Financial assets (liabilities) are de-recognised when the contractual rights to the cash flows from the asset/(liability) expire, or when it transfers the financial asset (liability) and substantially all the risks and rewards of ownership of the asset (liability) to another organisation.

1.5 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the organisation and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised:

Membership Fees

Revenue from membership fees is recognised when fees become due. At the commencement of each financial year, 30% of the invoiced membership fees for that financial year, is transferred to a membership fee reserve and associated ring-fenced bank account. The balance may be used for operational expenses during that financial period. In the event of a cash surplus at the end of the financial year, unused funds may be transferred to the membership fee reserve, limited to the remaining 70% of the invoiced membership fees for that financial year.

Donor funding

Donor funding is accounted for through the Statement of Financial Position and the Statement of Comprehensive Income.

Donor funding with no conditions attached is recognised in the Statement of Comprehensive Income when they become receivable.

Donor funding with conditions attached is presented as deferred income in the Statement of Financial Position. This will be recognised as revenue as and when the conditions are met.

Project costs recoveries

Project Cost Recoveries are accounted for through the Statement of Financial Position and the Statement of Comprehensive Income.

Project cost recoveries are recognised in the Statement of Comprehensive Income once all attached conditions have been met.

Investment Income

Interest income is accrued on a time proportion basis, taking into account the principal amount outstanding and the effective interest rate over the period to maturity.

1.6 Taxation

No provision has been made for taxation, as AFROSAI-E is exempt from income tax in terms of Section 10 of the Income Tax Act, 1962 (Act 58 of 1962).

NOTES TO THE FINANCIAL STATEMENTS

2. Property, plant and equipment

	2022			2021		
	Cost	Accumulated depreciation	Carrying value	Cost	Accumulated depreciation	Carrying value
Office equipment	1 095 722	(627 482)	468 240	912 614	(525 637)	386 977
IT equipment	1 107 434	(657 660)	449 774	964 402	(562 784)	401 618
Motor vehicles	564 197	(247 337)	316 860	564 197	(228 029)	336 168
Total	2 767 353	(1 532 479)	1 234 874	2 441 213	(1 316 450)	1 124 763

Reconciliation of property, plant and equipment - 2022

	Opening balance	Additions	Disposals	Depreciation	Total
Office equipment	386 977	192 236	-	(110 975)	468 238
IT equipment	401 618	276 479	(18 126)	(210 194)	449 777
Motor vehicles	336 168	-	-	(19 308)	316 860
	1 124 763	468 715	(18 126)	(340 478)	1 234 874

Reconciliation of property, plant and equipment - 2021

	Opening balance	Additions	Disposals	Depreciation	Total
Office equipment	367 392	98 245	-	(78 660)	386 977
IT equipment	369 797	202 680	(7 839)	(163 020)	401 618
Motor vehicles	355 476	-	-	(19 308)	336 168
	1 092 665	300 925	(7 839)	(260 988)	1 124 763

The opening balance of property, plant & equipment was restated after re-assessing the useful lives and residual values.

The book value was increased from R664 807 to R1 092 665 which is a restatement of R427 858. In 2021, the depreciation expense reduced from R300 927 to R260 988 as a result of the extended remaining useful lives of assets. This is a restatement of R39 939 for the year.

3. Trade and other receivables

	2022	2021
	ZAR	ZAR
Trade receivables	3 367 171	193 734
Prepayments	965 715	1 266 490
Expense recoveries due from partners	9 802	410 003
<i>SAI foreign receivables, past due but not impaired</i>		
SAI Eswatini	-	78 937
SAI Lesotho	84 162	-
SAI Malawi	61 719	-
SAI Zambia	123 437	-
Total receivables	4 612 007	1 949 164
Less provision for unrecoverable receivables	-	-
	4 612 007	1 949 164

The US Dollar equivalent of membership fees past due is provided in the supplementary information.

4. Cash and Equivalents

	2022	2021
	ZAR	ZAR
Cash and cash equivalents consist of:		
Cash on hand	19 998	14 220
<i>Bank balances made up as follows:</i>		
Basket accounts		
US Dollar Account (Standard Bank)	1 029 622	9 399 759
ZAR Current Account (Standard Bank)	774 288	3 185 963
ZAR Current account (Bidvest Bank)	-	102 408
ZAR Call Account (Standard Bank)	5 517 618	4 642 629
ZAR Investment Account Seco (Standard Bank)	451	-
ZAR Investment Account SNAO (Standard Bank)	451	-
Membership accounts		
US Dollar Account	6 664 623	5 111 605
ZAR Investment Account	4 530 864	4 329 697
Project accounts		
API ZAR Current Account (Standard Bank)	424 607	17 604
API US Dollar Account (Standard Bank)	1 917 314	3 544 469
API ZAR Investment Account (Standard Bank)	3 120 484	2 522 429
AFDB ZAR Current Account (Standard Bank)	238 677	-
AFDB US Dollar Account (Standard Bank)	997 764	-
AFDB ZAR Investment Account (Standard Bank)	1 003 181	-
	26 239 942	32 870 782

5. Trade and other payables

	2022	2021
	ZAR	ZAR
Trade payables	2 572 052	1 429 398
Accrued leave pay	1 243 180	769 440
Provision for straight-lining of rental payments	343 627	838 756
	4 158 859	3 037 594

6. Retained income

Membership fees of R 760 448 (\$ 50 457)- being 30% of the invoiced amount- has been transferred to membership fee reserve in the Statement of Changes in Equity. This transfer is in terms of a Governing Board decision taken on 11 October 2004 and accounting policy 1.5 on revenue.

7. Income received in advance

	2022	2021
	ZAR	ZAR
AGSA- overheads contribution received in advance	1 826 375	1 175 000
Sida- API project advance payment	3 478 293	5 606 704
AFDB- project advance payment	2 375 318	-
Deferred income and advance payments	105 428	650 231
Long term experts advances	-	-
<i>Prepaid membership fees is as follows:</i>		
SAI Botswana	-	135 069
SAI Kenya	-	135 069
SAI Sierra Leone	-	57 887
SAI Sudan	31 199	164 332
SAI Tanzania	-	135 069
SAI Uganda	-	115 774
SAI Zimbabwe	7 036	6 600
	7 823 650	8 181 735

The US Dollar equivalent of prepaid membership fees is provided in the supplementary information.

8. Revenue

	2022	2021
	ZAR	ZAR
Donor contributions	29 203 972	23 843 534
- Royal Norwegian Embassy (South Africa)	200 000	4 799 167
- SIDA	450 000	11 619 391
- Swedish National Audit Office	11 061 241	7 424 977
- Seco (Switzerland)	17 492 732	-
Support from the Auditor General of South Africa (AGSA)	17 066 347	15 972 367
- Staff remuneration	10 518 523	9 923 646
- Contributions towards overhead expenses	6 547 824	6 048 721
Membership fees	2 534 825	2 723 320
Project cost recoveries	11 944 764	4 378 219
	60 749 908	46 917 440

9. Operating profit/(loss)

Operating profit/(loss) for the year is stated after accounting for the following:

	2022	2021
	ZAR	ZAR
Operating lease charges:		
Premises		
- Contractual amounts	3 266 143	3 024 206
- Straightlining of rental payments	(495 129)	(253 192)
	2 771 014	2 771 014
Loss on disposal of property, plant and equipment	15 126	3 056
Loss / (Profit) on exchange differences	(494 486)	(1 510 999)
Depreciation on property, plant and equipment	340 478	260 989

10. Auditor's remuneration



	2022	2021
	ZAR	ZAR
Annual audit fees	155 250	149 891
Ad-hoc expenses verification assignments	-	-
Audit Fees	155 250	149 891

11. Cash used in operations

	2022	2021
	ZAR	ZAR
(Loss) / Profit	(4 619 732)	6 852 455
Adjustments for:		
Depreciation and amortisation	340 478	260 988
Doubtful debts	-	-
Loss on disposal of assets	15 126	3 056
Interest received	(553 343)	(314 469)
Changes in working capital:		
Trade and other receivables	(2 662 843)	734 509
Trade and other payables	1 121 265	572 075
Pre-payments received	(359 417)	6 351 891
	(6 718 466)	14 460 504

12. Commitments

	2022	2021
	ZAR	ZAR
Operating leases- as lessee expenses		
Minimum lease payments due		
- within one year	1 385 507	2 771 014
- in second to fifth year inclusive	-	1 385 507
- later than five years	-	-
	1 385 507	4 156 521



Operating lease payments represent rentals payable by the organisation for its office property. The term of the lease was originally six years ending 31 December 2022 and has been extended to 30 June 2023. Disclosure in the prior year reflected future lease commitments of R2 713 743 which has been restated with the extended lease period and totals R4 156 521. No contingent rent is payable.

13. Prior year adjustments

The carrying value of assets have been restated after all residual values and remaining useful lives of assets were assessed. On the Statement of Financial Position, accumulated depreciation of R427 858 prior to 1 January 2021 was reversed. The depreciation expense in 2021 was reduced from R300 927 to R260 998, which is a restatement of R39 929 for the year.

The lease straightlining disclosure in notes 11 & 14 has been restated due to the extension of the premises' lease period up to 30 June 2023. On the Statement of Financial Position, the provision at 31 December 2021 increased from R552 400 to R838 756, an increase of R286 356. The straightlining expense decreased from R310 463 to R253 192 (R57 271).

SUPPLEMENTARY INFORMATION

Detailed Income Statement

	Note(s)	2022	2021
		ZAR	ZAR
Revenue			
Donor contributions		29 203 972	23 843 534
- Royal Norwegian Embassy (South Africa)		200 000	4 799 167
- SIDA		450 000	11 619 391
- Swedish National Audit Office		11 061 241	7 424 977
- Seco (Switzerland)		17 492 732	-
Support from Auditor General South Africa (AGSA)		17 066 348	15 972 367
Project cost recoveries		11 944 764	4 378 219
- Sida- API project		5 583 939	882 205
- African Development Bank		2 189 176	-
- Rwanda		1 096 976	2 838 345
- INTOSAI Development Initiative (IDI)		767 191	521 175
- The Gambia (WB)		1 773 172	-
- Other (Global Fund, Aidsan, NCA)		534 310	136 494
Membership fees		2 534 825	2 723 320
	9	60 749 908	46 917 440
Other income			
Interest received		553 343	314 469
Profit on exchange differences		494 486	1 510 999
Doubtful debts provision reversed		-	21 939
		1 047 829	1 847 406



	Note(s)	2022 ZAR	2021 ZAR
Operating expenses			
Audit fees	10	(155 250)	(149 891)
Staff remuneration		(31 037 991)	(24 719 793)
Office overheads		(7 440 484)	(5 473 630)
Depreciation		(340 478)	(260 988)
Doubtful debts		-	-
Loss on disposal of fixed assets		(15 126)	(3 056)
Foreign exchange differences		-	-
Expenses related to workplan activities		(27 428 140)	(11 305 035)
- Strategic goal 1 (Professionalisation)		(2 071 656)	(1 786 463)
- Strategic goal 2 (SAI Audit capacity)		(18 333 260)	(7 420 935)
- Strategic goal 3 (SAI Institutional capacity)		(4 068 981)	(1 460 413)
- Strategic goal 4 (Secretariat Governance)		(2 954 243)	(637 223)
		(66 417 469)	(41 912 392)
(Loss)/profit for the year		(4 619 732)	6 852 455

SUPPLEMENTARY INFORMATION

Membership Fees in United States Dollars

	Note(s)	2022	2021
		USD	USD
Membership fees receivable	3		
At year-end, the following membership fees were past due:			
SAI Eswatini		-	4 950
SAI Lesotho		4 950	-
SAI Malawi		3 630	
SAI Zambia		7 260	
		15 840	4 950
Prepaid membership fees	7		
Breakdown of the prepaid membership fees is as follows:			
SAI Botswana		-	8 470
SAI Kenya		-	8 470
SAI Sierra Leone		-	3 630
SAI Sudan		1 835	10 305
SAI Tanzania		-	8 470
SAI Uganda		-	7 260
SAI Zimbabwe		414	414
		2 249	47 019



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