



2022

MONITORING AND EVALUATION
END-YEAR 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.

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REPORT OVERVIEW



REPORT OVERVIEW

“If you cannot measure it, you cannot improve it, and what is not measured, cannot be reported on objectively.”

PURPOSE AND SCOPE OF THE REPORT

This Monitoring and Evaluation (M&E) Report accounts for the Secretariat’s progress against the 2020-2024 Strategic Plan from January to December 2022. The report is informed by the Operational Plan, related activities, and project reports captured on the online AFROSAI-E Monitoring and Evaluation System (AMES). This report offers accountability to our internal and external stakeholders, assesses what we are doing well and where we are falling short, and enables us to use the learnings to improve and remain relevant to the region. This report does not detail all the work done by the Secretariat; It focuses on goals 1-3 of our Strategic Plan. This report should be read together with the Annual Report (which focuses mainly on the governance of the secretariat) and State of the Region: ICBF Self-Assessment Report (which focuses on SAIs improvement journey and maturity levels).

METHODOLOGY

We use the AFROSAI-E Monitoring and Evaluation System (AMES) to evaluate our performance against the Strategic Plan. This results-based measurement tool is modelled against Monitoring and Evaluation (M&E) best practices. The best practices used in this report include:

- linking M&E to the Strategic Plan and Operational Plan.
- focusing on evidence-based reporting.
- using a participatory approach to monitor progress.
- using international and local expertise.
- using data from multiple sources.
- facilitating data use for programme improvement.

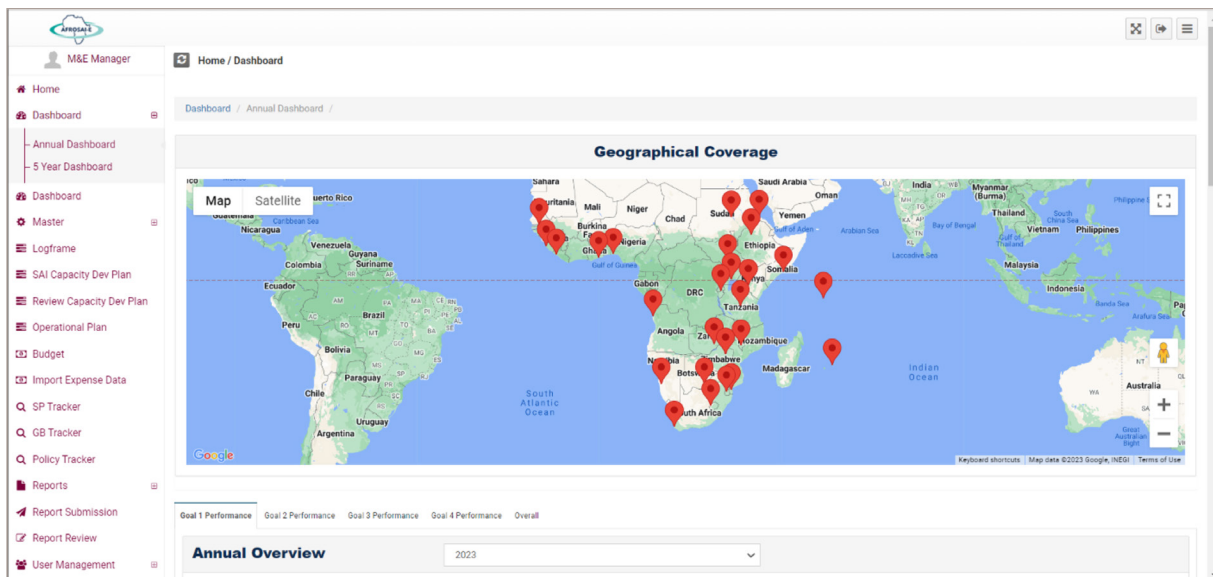
We measure the outputs and outcomes by assessing quantitative and qualitative data against the set indicators¹ and annual targets detailed in our programme log frame.

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

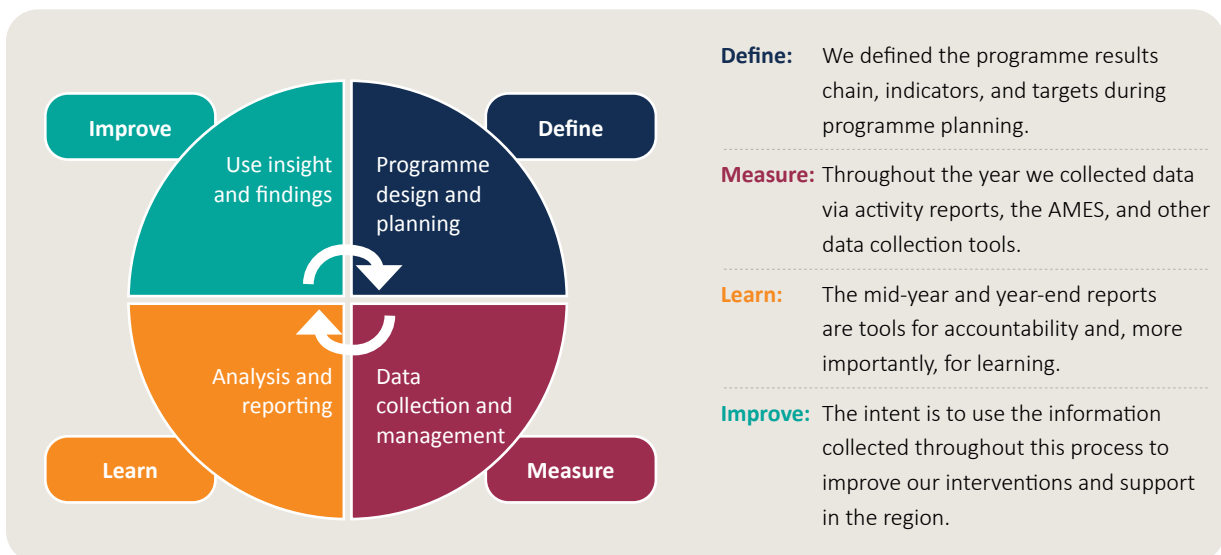
AFROSAI-E Monitoring and Evaluation System (AMES)

AFROSAI-E has a five-year strategic plan (2020-2024) in its third year of implementation. As detailed in this strategic plan, the ultimate achievement of the outcomes depends on successfully matching SAI needs with the secretariat-driven capacity development opportunities and interventions and SAIs taking ownership to implement these learnings at the SAI level. To measure impact over the strategic plan period, AFROSAI-E continuously requests and collects data and information from its members regarding planned and implemented activities and their respective progress. This information is manually collected and compiled in reports by AFROSAI-E and sent to members and donors. In addition, to strengthen and improve its programme monitoring and evaluation activities, AFROSAI-E, with support from GIZ, has designed an online M&E system to enhance its Monitoring & Evaluation (M&E) processes- AMES. The system was used for the first time to produce this report.

The AFROSAI-E members are illustrated in the diagram below:



Our Monitoring and Evaluation Cycle



Data Collection Methods

- Interviews – face-to-face, telephone and email.
- Surveys and questionnaires to the SAI team.
- Case studies and success stories
- Observation.
- Review of primary and secondary data.
- Direct measurement – basic assessment and counting.

Data Collection Tools





- AMES – AFROSAI-E Monitoring and Evaluation System.
- Activity reports and programme reports.
- ICBF self-assessment questionnaire.
- Quality assurance reviews.

AFROSAI-E MONITORING AND EVALUATION LOGIC FRAMEWORK

The outcomes and indicators are specified in the ‘²Consolidated 2022 Programme Log frame’. The assessment of actual performance is done by reviewing evidence submitted against the set target for each outcome.

The planned activities are agreed upon and set in our Operational Plan and budget. This report provides an account of the actual activities completed and the outputs and deviations from planned activities by reviewing evidence provided against the indicators in the Consolidated 2022 Programme Log frame.

AFROSAI-E uses the scale below to illustrate the progress towards achieving outcomes for the strategic period.

 <p>ON TRACK</p>	<p>Achievement of the outcome is on track for the five-year Strategic Plan period. There is evidence of clear and verifiable outcomes from the respective capacity-building interventions in the review period. The target for the year has been achieved.</p>
 <p>PROGRESS MADE</p>	<p>Progress has been made towards specific outcomes for the five-year Strategic Plan period. However, the target for the year was not met, and further evidence is required.</p>
 <p>DELAYED</p>	<p>The expected outcome was not realised in the review period.</p>
 <p>DEFERRED</p>	<p>The outcome was not realised in the review period because:</p> <ul style="list-style-type: none"> • Activities and outputs relating to the outcome are not planned for implementation in the review period: and/or • Due to the longevity of the activities, the related outcomes will only be evident in succeeding years

2. The Consolidated 2022 Programme Log frame can be shared on request – refer to the Manager: Monitoring and Evaluation contact details at the end of this report.



REFLECTIONS OVER THE LAST THREE YEARS (2020 – 2022)



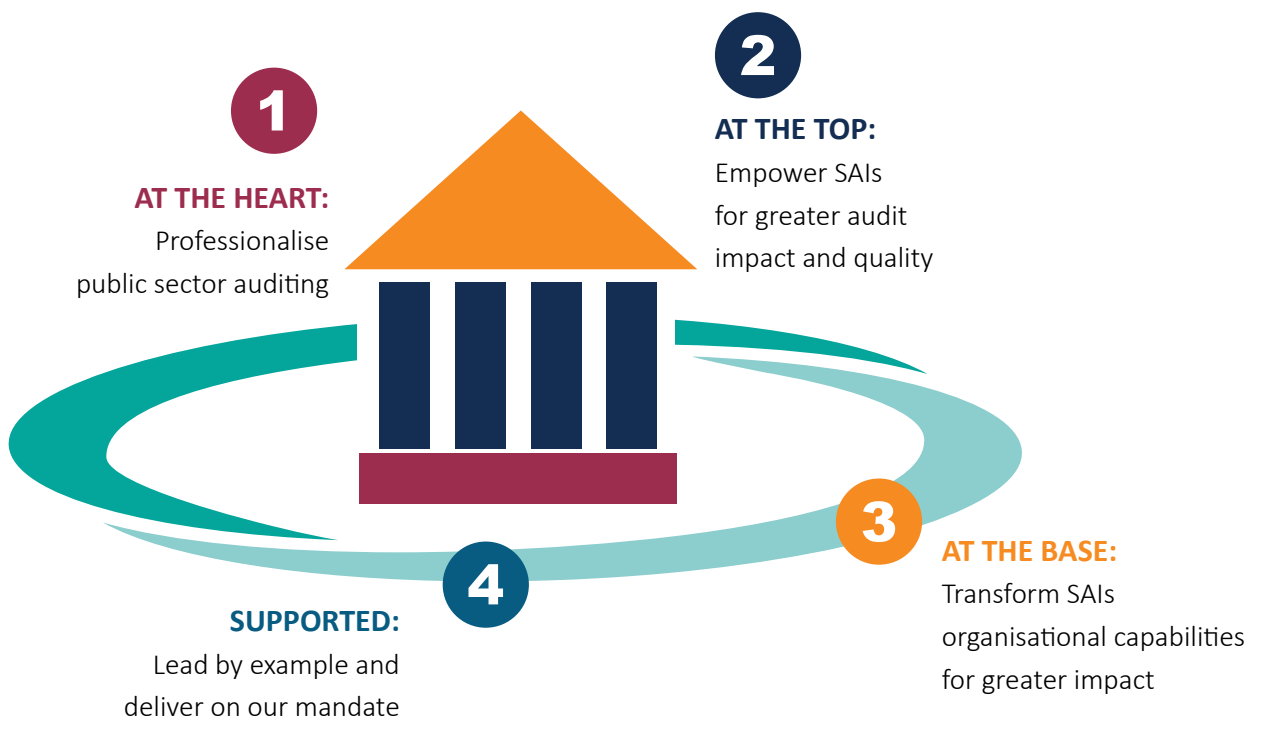
REFLECTIONS OVER THE LAST THREE YEARS (2020 – 2022)

AFROSAI-E's Strategic Plan is from 2020 – 2024. It has four goals illustrated by the four pillars in the graphic below. Goal one focuses on the professionalisation of public sector accountancy, goal two on empowering SAIs for greater audit impact and quality, goal three on transforming SAIs organisational capabilities for greater audit impact, and goal four focuses on the Secretariat leading by example and delivering on its mandate. All the interventions under these goals are interconnected and contribute to building strong houses, i.e., Audit Institutions.

The Strategic Plan details the Secretariat's outcomes and key performance indicators. These outcomes are reported in this report. The progress made by SAIs is measured via the ICBF and reported in the annual State of the Region report. These results are not solely attributed to the work of the Secretariat alone but the results of the collective efforts of our partners, donors, INTOSAI community and the SAIs themselves.

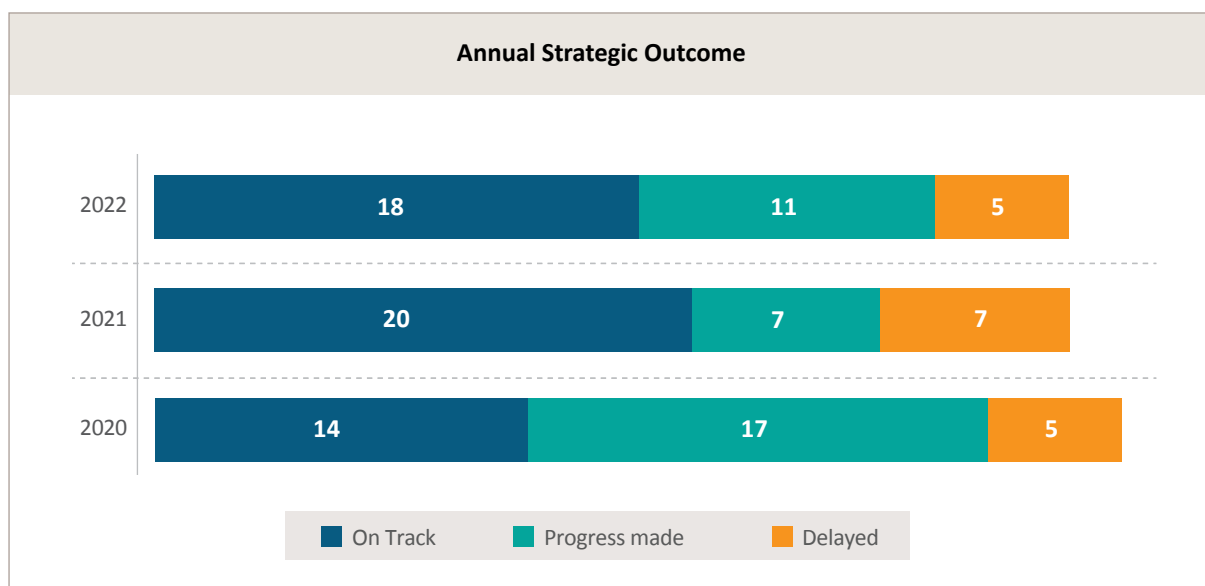
One needs to triangulate data from various sources to assess the results of our capacity-building interventions over the past three years. We, therefore, bring together data collected through our AFROSAI-E monitoring and evaluation system, data collected through the Integrated Competency Framework (ICBF), and the Technical Manager's institutional knowledge of the SAIs they are working with.

REFLECTIONS (2020 – 2022)



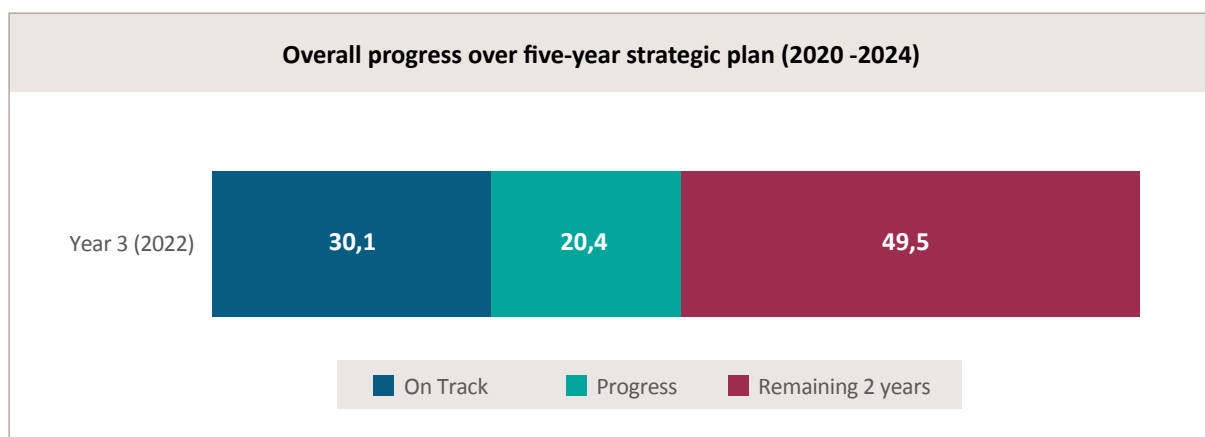
Overview of Results

The Secretariat's outcomes over the last three years are reflected in the table below.



NB: 2020 includes API's report on progress against its outcomes. However, as of 2021, the API has a separate M&E Report as it is establishing itself as an independent entity.

From 2020 to 2021, there was a marked improvement, with outcomes migrating from 'progress made' to 'on track'. Progress was maintained in 2022, with 18 outcomes 'on track' and 11 'on progress' as planned.



To achieve our target of implementing 85-90% of our Strategic Plan by the end of 2024 and ensure that our outcomes are on track, we will need to be more intentional in providing capacity-building interventions targeted at the gaps identified in the ICBF and 'scaling up' support for SAIs that are lagging.

INTEGRATED COMPETENCY FRAMEWORK (ICBF)

Using 2019 as a baseline, it is evident that the ICBF scores reflect minimal movement up or down over the last three years of the Strategic Plan (2020- 2022), as shown in Figure 3. For example, the Human Resources domain indicates an increase from 2,64 in 2019 to 2,71, while the other four domains reflect a slight decrease.

Compared to 2019, the ICBF scores reflect minimal movement up or down over the last three years.

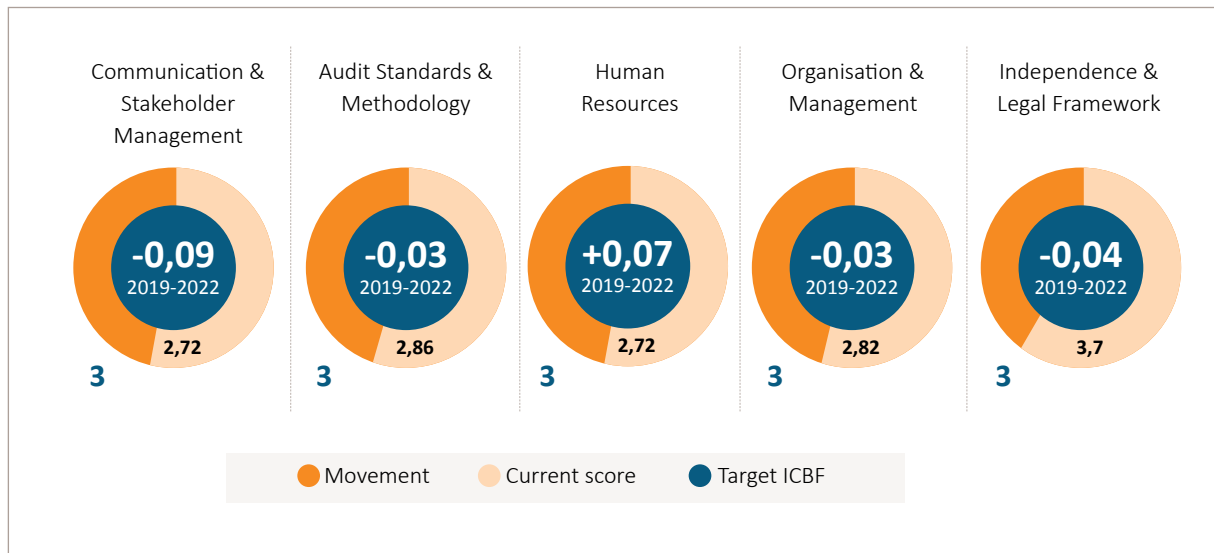


Figure 3. ICBF scores 2019 - 2022

Various factors may have contributed to these results. Some considerations are.

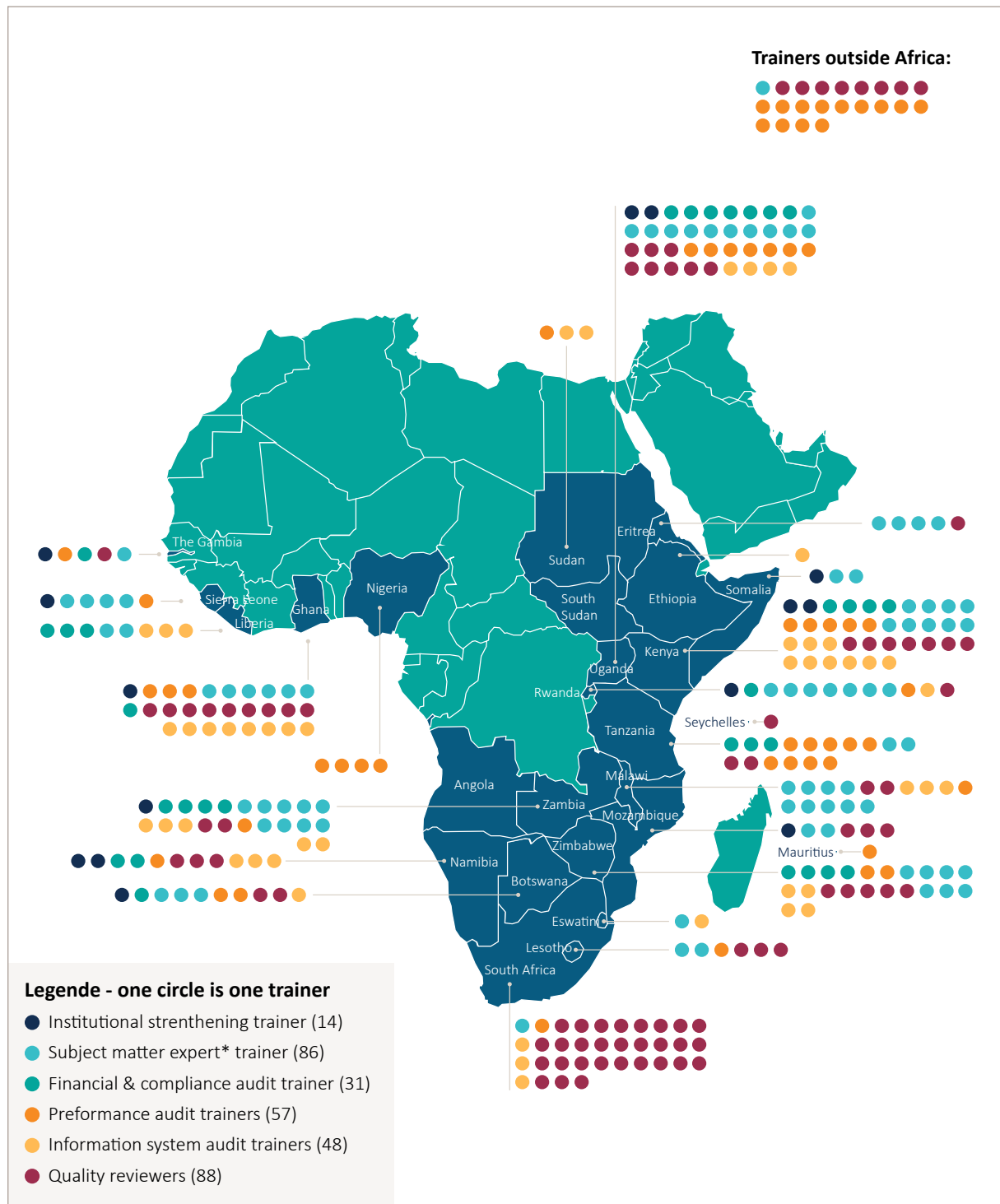
1. The Covid-19 pandemic experienced in 2020 and 2021 affected all organisations, including SAIs, hindering them from conducting their planned audits. This also created backlogs for audits (including 2022 audits), which SAIs are still catching up with. This did not only negatively affect the Audit Standard and Methodology domain but affected all five domains, as noted by the decrease in ICBF score from 2019 to 2020.
2. In the AFROSAI-E region, SAIs continue to face threats to SAI's administrative, financial, and legislative independence. This destabilises the SAI's operations and its effectiveness in carrying out its mandate. Over the last three years, several SAIs have had leadership instability due to independence issues. Although there has been a slight increase of 0,2 in the past year, there has been an overall decline in the ICBF score from 3,11 in 2019 to 3,07 in 2022.
3. Transfer of skills and implementation of training received from the capacity building interventions at the SAIs may not be taking place as anticipated, or it may be concentrated among those that attend the training workshops only. Therefore, to realise SAI growth across all domains, capacity-building interventions must benefit the whole SAI.
4. There is a need to scale up support for SAI lagging in their ICBF scores.



Recommendations made (2020-2022)	Status	Management Response/Action taken
An action plan to be drafted with measures on how to address the outcomes that are delayed or deferred.	Done	
Further training to be provided by the M&E Manager on the role and importance of M&E.	Ongoing	Ongoing training is provided during the quarterly staff office weeks.
The analysis of the activity reports across the various programmes reflected the need for stronger pre- and post-assessments to be conducted during workshops and in-country support.	Done	In 2022, MDF Training & Consultancy was consulted to conduct the training which focused on pre- and post-assessments, summative assessments, learning evaluations etc.
There is need to for stronger data collection channels with SAIs, especially around institutional strengthening where the outcomes are only evident at SAI level well after programme implementation.	Ongoing	As of the 2022, we began providing M&E capacity building support to our member SAIs, with the aim of developing and strengthening their internal M&E systems (including data collection).
AFROSAI-E leadership needs to agree to realistic annual targets at the beginning of the year and be clear about measurement for success.	Done	As of 2021, targets are set by the Executive Officers in discussion with their teams and reviewed and signed off by the CEO. This has ensured the Technical Managers take ownership of the deliverables.
Some expected outcomes may need to be clarified to ensure they are realistic and measurable.	Done	The log-frame was revised in 2021 using the following criteria: relevance, accuracy, importance, usefulness, feasibility, validity, and distinctiveness.
A stronger focus is required to assess and record learning outcomes from the training workshops. It is vital to assess the transfer of skills and knowledge from the training provided and whether the intended learning outcomes have been met.	Done	This was implemented following the pre- and post-assessment training provided in 2022.
There has been much emphasis on implementing training lessons received at the SAI level. However, there needs to be some level of commitment from SAIs that people sent for workshops will apply the learnings received within a reasonable period and train other staff within the SAI where relevant.	Ongoing	The criteria to participate in specific invitations is clearly communicated in the invitation letters to our capacity-building interventions. This has also been communicated and discussed with SAI leadership.
Strengthen the development of SAI capacity-building plans to ensure targeted training interventions that will yield intended learning outcomes and improve the performance of SAIs.	Ongoing	To date, we have completed this process with 10 SAIs. We plan to complete the rest in 2023 and 2024.

SUSTAINABILITY OF OUR CAPACITY-BUILDING INTERVENTIONS

AFROSAI-E has prioritised developing the capabilities of regional resources in the various audit and institutional strengthening disciplines to ensure the sustainability of our capacity-building interventions in the region. Over the last three years, AFROSAI-E has trained approximately 324 people from our various member SAIs to support the Secretariat in conducting workshops, developing technical material, and supporting other SAIs. As illustrated in the map below, our regional resources are drawn from various countries.



CHALLENGES AND MITIGATIONS

Planning and communication

- Activities cancelled or postponed due to lack of confirmations from the respective SAIs.
- SAIs unable to commit to SAI capacity-building interventions as they need to prioritise audit backlogs.

Mitigation: As a Secretariat, we strive to plan our activities well in advance and to communicate this with the SAIs. However, due to various unforeseen factors at the Secretariat and SAIs, plans do not always proceed as expected. We have learnt to be more flexible and to tailor our SAI interventions to specific circumstances. To help SAIs reduce audit backlogs, SAIs are encouraged to adopt strategies that include remote working procedures and A-SEAT (AFROSAI-E in-house developed audit software).

Online interventions

- Waning interest in online interventions – we have had to revert to face-to-face interventions. Where applicable online interventions would save on costs and travel time

Mitigation: We have maintained ‘hybrid workshops’, where possible and have produced several E-Learning courses.

The increased cost of air tickets

- A few activities had to be cancelled due to insufficient funds.

Mitigation: Increasing our funding pool continues to be a priority for the Secretariat

SAI Leadership and political issues

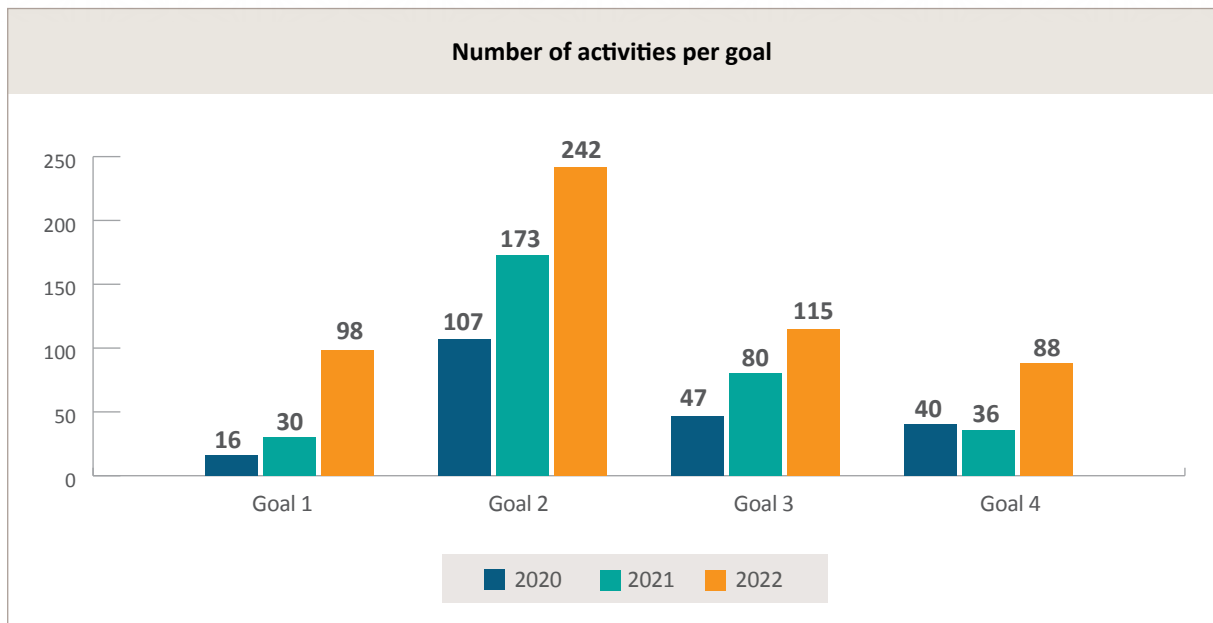
- While SAIs need to earn their independence which in most instances means doing more with the little they have, their independence is affected by political events in their respective country – which in most instances negatively affects the work of the SAI.
- Mitigation: There are various ongoing advocacy initiatives to support SAI independence. Refer to goal 3 in the report.

Institutionalisation of training

- Inconsistent implementation of pre- and post-assessments during interventions at the Secretariat level.
- Inconsistent implementation of training at SAI-level and lack of follow through.
- Mitigations:
 - Pre- and post-assessments to be reported after every activity on AMES.
 - To follow up on implementation at the SAI- level of training received, we will be rolling out M&E surveys on targeted capacity-building interventions.

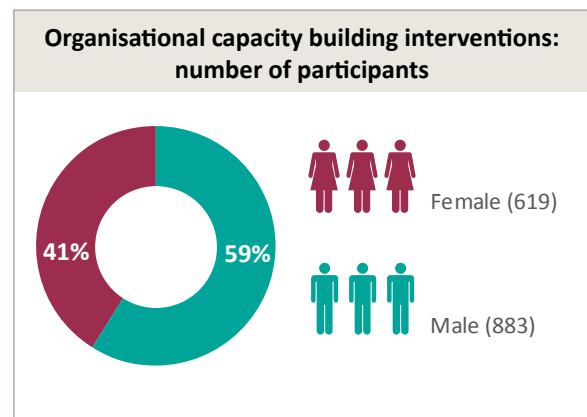
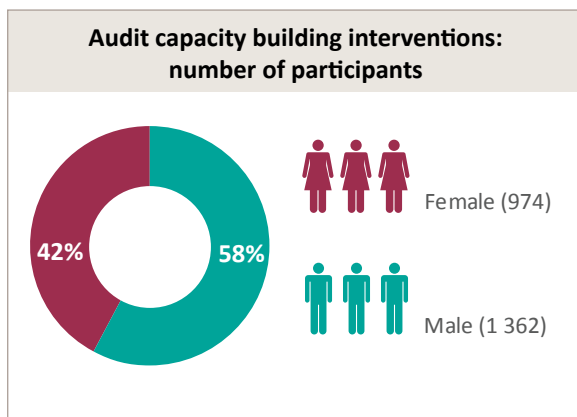
OUR ACTIVITIES IN 2022

Planned interventions over three years



Over the last three years, the interventions by the Secretariat have shown a steady increase, due to increased demand for in-country support from SAIs, and the need to make up for activities that were postponed in the last two years due to the COVID-19 pandemic

Number of participants trained in 2022



AFROSAI-E online interventions on ALP





GOAL 1: PROFESSIONALISE PUBLIC SECTOR ACCOUNTANCY

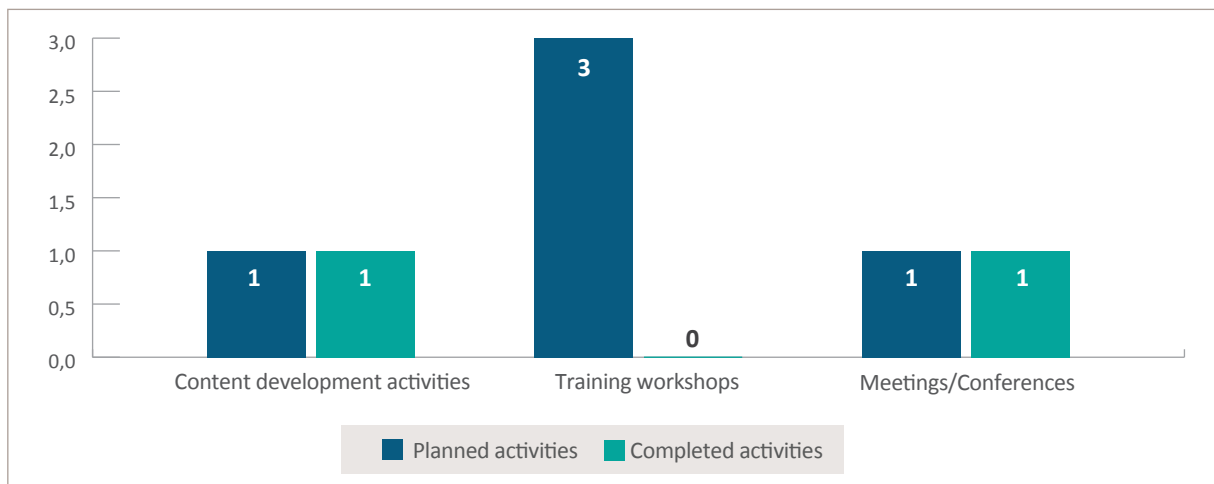
GOAL 1: PROFESSIONALISE PUBLIC SECTOR ACCOUNTANCY

To support SAIs in the region with structured pathways for professional development, we commit to developing practical guide-lines for SAIs’ accreditation with Professional Accountancy Organisations (PAOs) as training offices. This will enable SAIs to create and formalise a pathway for auditor professionalisation, including a structured development programme to ensure the maintenance of competent and professional staff in the SAI.

1. AFROSAI-E PROFESSIONALISATION INTERVENTIONS – SAI LEVEL

Expected Outcome 1	SAIs implementing professional capacity-building initiatives informed by INTOSAI professional pronouncements and guidance and the API
Indicator	Number of SAIs implementing professionalisation interventions
2022 Target	Blueprint for trainee auditor scheme completed;
Actual Outcome	Progress Made – Blueprint in draft

PLANNED VS ACTUAL ACTIVITIES



ACHIEVEMENTS

AFROSAI Professionalisation Working Group Meeting

AFROSAI-E participated in an online meeting of the working group on professionalisation. This group seeks ways to strengthen the professional status (including qualifications and professional development opportunities) of African public sector auditors and SAI staff. The key output from the meeting was the effective operationalisation of the ITCBC (INTOSAI Capacity Building Committee) Working Group Plans.

The work plans are intended to achieve the following:

- To establish systems conducive to professionalising public sector staff, including SAI staff.
- Benchmark and promote innovative audit practices with the use of technological tools.
- Encourage using the INTOSAI competency framework adapted for each SAI as appropriate.
- Contribute to work done by INTOSAI goal committees with a specific emphasis on developing professional standards and capacity development.

Content development

The TA (Trainee Auditor) Blueprint is being finalised for submission to the Technical Committee. The Blueprint will guide and assist SAIs in obtaining accreditation from PAOs (Professional Accountancy Organisations), resulting in SAIs being able to introduce a training programme which will produce competent and professional staff for the SAI and the public sector.

The engagement with the various SAIs thus far has been mainly to understand the environment and assess the state of their professionalisation. In-country support is pending the approval of the blueprint and related guidelines.

Challenges

SAIs need help with how to approach the professionalisation journey. The blueprint will assist in moving this strategic point forward as it will serve as a guideline for professionalisation.

Plans going forward

SAIs need to include professionalisation in their strategic plans, which must be tracked and monitored as part of the strategic outcomes. In this way, professionalisation will gain much-needed traction.

There is also a need to group SAIs according to their different maturity levels and approach professionalisation in this manner. As a result, at least two countries with a better maturity level will be identified to start piloting the implementation of the TA blueprint.

We have also identified a need to assist the SAIs with engaging PAOs (Professional Accountancy Organisations) to recognise the practical experience requirements. The API is a key partner for this initiative, and we will leverage their engagements with the PAOs.





GOAL 2: EMPOWER SAIs FOR GREATER AUDIT IMPACT AND QUALITY

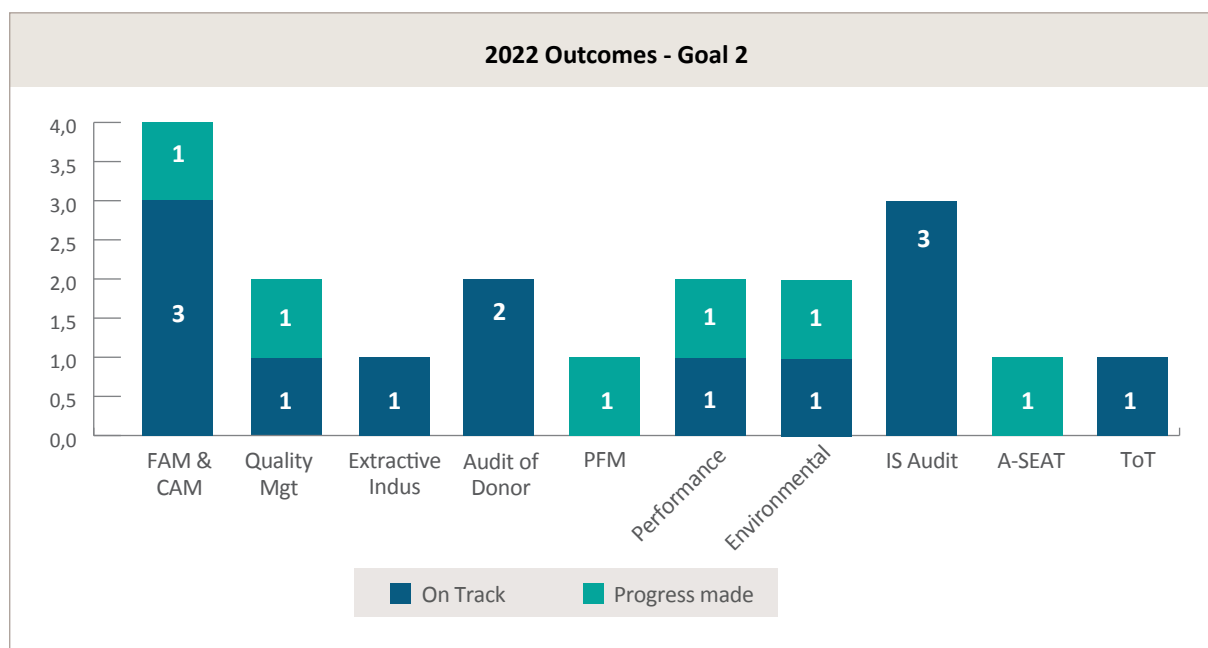
GOAL 2: EMPOWER SAIs FOR GREATER AUDIT IMPACT AND QUALITY

To empower SAIs for greater audit impact and quality, we are building audit capacity on eight thematic areas, including quality management and various audit disciplines. Our influence targets learning opportunities that add value for auditors and develop relevant technical materials and best practices. Moreover, our portfolio of activities covers training and workshops and includes reviews of reports, conferences and in-country support where needed. This way, we can customise our activities for our members. Ultimately, these investments must work towards SAIs conducting and publishing value-adding audit reports and governments implementing audit recommendations.



Our outcomes as a Secretariat are evident by the improvements and changes in our target beneficiaries, that is, SAIs and their staff, as a direct result of the activities and outputs we implement. We understand that our contribution to impact at the citizen level can only be realised by SAIs conducting and publishing value-adding audit reports and governments implementing audit recommendations. For achievements under this goal, please refer to the diagram below. The significance of these numbers is only meaningful when one reflects on how they have contributed to the outcomes thereof.

Learnings and Outcomes



Thirteen outcomes are on track, and six show progress.

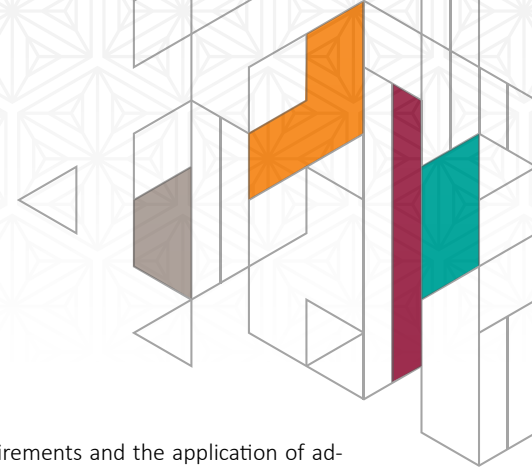
Although only evident in the year under review, the outcomes reflected in this report are the results of the hard work done over the recent years by both the SAIs and the Secretariat.

In **financial and compliance auditing**, the total number of SAIs customising audit manuals, conducting pilots and implementing their customised manuals increased to 17. In addition, the sub-regional workshops and capacity-building interventions have been enriched by including practical case studies and pre- and post-assessments where knowledge gaps are quickly identified and addressed. Three hundred fifty-five auditors have been direct beneficiaries of these interventions collectively. The outcomes are evident, as noted through the ICBF that 23 SAIs issued timely audit reports in 2022.

To ensure adherence to ISSAIs and quality standards, which will improve the quality of the audits performed by the SAIs, we support SAI leadership and staff with quality management capacity-building. We have improved our quality assurance review processes to include mechanisms to support SAIs in following up and tracking the implementation of audit recommendations. Improvement in the quality management internal processes was noted in nine SAIs that received training. However, the implementation of the Quality Audit Manual is pending revision based on changes to ISSAI 40. The manual is currently in a draft version.

The **emerging audit issues** topic covers Extractive Industries (EI), audits of donor funds and disaster-related audits and Public Financial Management (PFM). All three areas are on track, with 17 audit reports being published (refer to end note of this report) and several other audits either having been started or are at various stages of completion. This exceeds the annual targets set for 2022. An example of the impact of value-adding audit reports on society is noted in Ghana's report: [Audit of the Government of Ghana Covid-19 Expenditure for the Period March 2020 to June 2022. | Ministry of Finance | Ghana \(mofep.gov.gh\)](#). The report garnered much media attention due to its timeliness, relevance, and value to Ghana's citizens.

Noteworthy progress has been made in improving the pool (and skills) of performance audit resource persons in the region. Fifty-three resources were trained and used in different activities throughout the year; 9 from the AFROSAI-E region were used for the first time. The trained resources have demonstrated their ability to conduct training workshops on various performance audit subject matters, facilitate group discussions, give feedback, and review reports. In addition, the resources supported the team in developing performance auditing technical materials.



An improvement in the quality of performance audit reports aligned with the ISSAI requirements and the application of advanced analytical insights and data analysis skills was noted. This outcome area is on track. Participants of the Performance Audit 3-Module course must be involved in a life audit from planning to reporting and are required to bring their actual audit work for review throughout the course. Fifteen draft reports were reviewed, and feedback was provided to the teams at the two Main Studies modules conducted in 2022 (Tanzania and Pretoria). The practical structure of the 3-module course and participant consistency contribute to this training intervention's success. Participants are required to build on learnings from previous courses and cement them through practical work until they graduate from the 3-Module Course. The assessment feedback reports confirmed that participants find the courses practical, applicable to their SAIs and relevant to their work. (Assessment reports can be shared on request).

Environment and sustainability assurance is a relatively new thematic area in the region. The value and impact of such audits in Africa cannot be overstated. However, the pre-assessments conducted before implementing some of the interventions indicated that most respondents (83% of 43) had never received training in conducting these audits. The focus for 2022 was to raise awareness of the value of conducting such audits, assist SAI in conducting such audits and train regional resources to support the implementation of capacity-building interventions. In the year under review, we improved the pool (and skills) of regional resources around environmental and sustainability assurance by successfully training nine resources who will conduct workshops and develop technical material in the future.

The second outcome area, which is to 'improve the quality of reports that adequately address environmental and sustainability issues', is on track. SAI Ethiopia completed four environmental audit reports. SAI Angola also completed two pre-study memorandums on environmental topics and two pre-studies on the SDGs. We also support seven SAIs that had started audits but were not finalised by year-end.

Information Systems (IS) audit has three outcome areas, all on track. First, we have successfully improved the pool (and skills) of IS audit resource persons in the region. Seven trainers were trained, and all co-facilitated training interventions; three were new, and four were drawn from previous champions programmes. There was an increase in the number of SAIs conducting pilot audits and producing reports which adequately include IT/IS issues. Four SAIs conducted pilot audits after the champions programme (Uganda, Malawi, Namibia, Botswana, and Sudan). These reports are at various stages of completion and publication.

Progress has been made in implementing the A-SEAT outcome, which is 'SAIs improve their audit performance due to implementation of the AFROSAI-E SAI Enhancement Audit Tool (A-SEAT)'. By the end of the year, one SAI (Somalia) had completed its pilot audit, and one SAI (Malawi) currently has six pilot audits in progress, with one audit being at 67% completion.

The Training of Trainers (ToT) programme aligns with our strategy to develop regional resources to ensure the sustainability of programmes and equip SAIs with skilled internal resources. This programme is a 2-module course over one year. The outcome of this intervention is to increase the "pool of regional trainers with the ability to train their staff on various subject matters (ToT)". As a result, 30 individuals were trained in the current year. The impact of this programme will be evident over the next few years as the 2022 graduates begin designing and implementing training interventions in their SAIs and the region.

1. FINANCIAL AND COMPLIANCE AUDIT

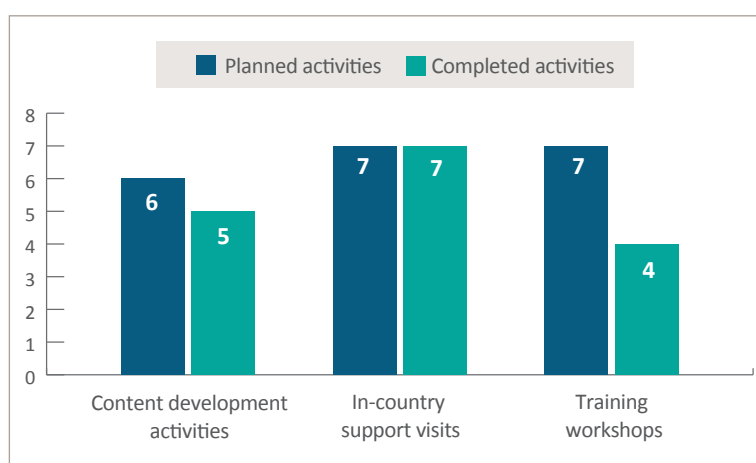
Expected Outcome 1	SAIs have implemented customised audit manuals in accordance with ISSAIs
Outcome Indicator	Number of SAIs that have implemented customised audit manuals in accordance with ISSAIs
2022 Target	One SAI customised manual (17 in total)
Actual Outcome	On Track – SAI Botswana

Expected Outcome 2	SAIs have conducted pilot audits reflecting the implementation of training received
Indicator	Number of SAIs that have conducted pilot audits
2022 Target	Two additional SAIs (17 in total)
Actual Outcome	Progress Made – SAI Eritrea

Expected Outcome 3	SAIs issue timely audit reports adhering to ISSAI standards
Indicator	Number of SAIs that issue timely audit reports adhering to ISSAI standards
2022 Target	One additional SAI (18 in total)
Actual Outcome	On Track – 23 SAIs as per ICBF data

Expected Outcome 4	Improved pool (and skills) of financial and compliance audit resource persons in the region
Indicator	New financial and compliance audit facilitators added to the pool of regional resources
2022 Target	Five new regional trainers
Actual Outcome	On Track

PLANNED VS ACTUAL ACTIVITIES



OUR KEY ACHIEVEMENTS

As shown in the infographic, three of our four planned activities were achieved in 2022. We have noted that after three years, most SAIs in the region have customised the Audit Manuals and followed this up with implementation through pilot audits. Throughout 2022, we had seven in-country support visits and three sub-regional workshops, where auditors were trained on applying the revised FAM, thus enhancing their understanding of audit methodology.

Key achievements in 2022 include:

- A workshop in Eswatini where auditors were trained on CAM and sensitised on quality controls. Participants' knowledge was assessed through a case study, which reflected their improved understanding of the audit methodology and quality controls.
- The FAM and CAM workshop in Rwanda assisted the SAI in responding to challenges faced by audit teams during the 2021/2022 audit cycle. The workshop enhanced the participants' understanding of the changes in ISSAIs, the FAM working papers, identification of subject matter and materiality for compliance audits, thus enhancing the quality of audits produced by the SAI. This was followed by a FAM/CAM Senior management workshop with team leaders, managers, directors, and assistant Auditors General. The post-assessments demonstrated an improved understanding of changes in standards, use of the relevant working papers and implementation thereof.

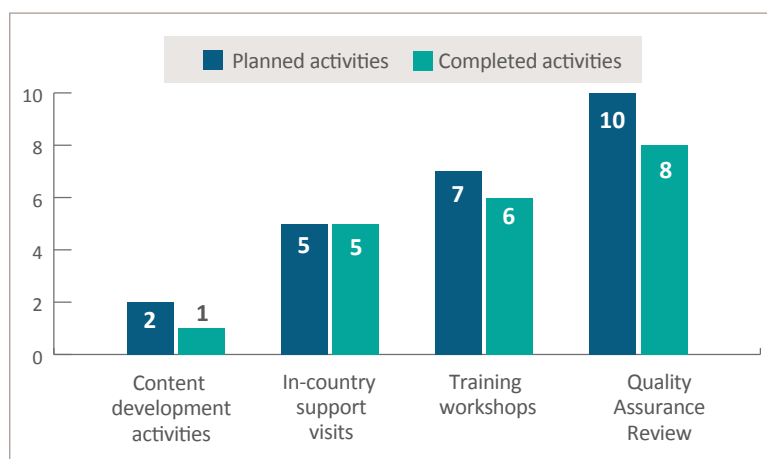


2. QUALITY MANAGEMENT

Expected Outcome 1	SAIs have implemented customised quality management (QM) manuals in accordance with the ISSAIs.
Indicator	Number of SAIs that have implemented customised QM manuals in accordance with ISSAIs
2022 Target	One SAI
Actual Outcome	Progress made – manual in draft

Expected Outcome 2	SAIs conduct annual internal quality assurance reviews, improving the quality of audits and overall institutional credibility.
Indicator	Number of SAIs that conduct annual internal quality assurance reviews (QAR), improving the quality of audits and overall institutional credibility
2022 Target	Four additional SAIs
Actual Outcome	On Track – Six SAIs conducted internal QAR in the year under review.

PLANNED VS ACTUAL ACTIVITIES



OUR KEY ACHIEVEMENTS

To ensure adherence to ISSAIs and quality standards, which will improve the quality of the audits performed by the SAIs, we support SAI leadership and staff with quality management capacity-building. In 2022 assurance reviews were conducted in Rwanda, Eswatini, Mauritius, Liberia, Tanzania, Lesotho, South Sudan, and Mozambique. Six reports were finalised and sent to the respective Auditor General for their action.

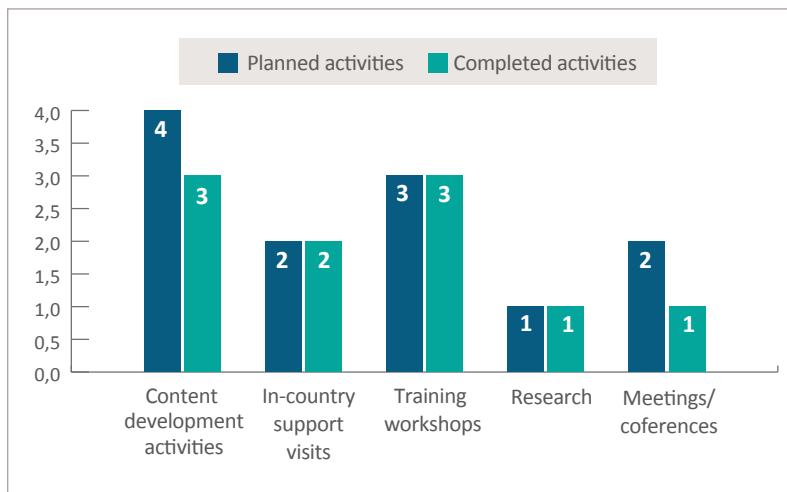
Key achievements in 2022 include:

- Quality Management (QM) workshops conducted in SAIs Somalia, Eswatini, Rwanda and Malawi for senior management. The workshops assisted SAIs in creating and strengthening internal quality control functions and raised awareness of the purpose of the ICBF and QAR in quality management.
- Sub-regional workshops were conducted in West Africa and Southern Africa. The workshops strengthened internal quality management and kept the SAIs abreast with the latest changes in quality management standards.

3. EXTRACTIVE INDUSTRIES (EI)

Expected Outcome 1	Value-adding audit reports focusing on the extractive industries sector
Indicator	Number of SAIs publishing value-adding audit reports on the extractive industries sector
2022 Target	One SAI reporting this year, four SAIs starting an EI audit
Actual Outcome	On Track – 7 reports published. Refer to the end note

PLANNED VS ACTUAL ACTIVITIES



84
Auditors\participants were trained

OUR KEY ACHIEVEMENTS

Twelve countries attended the Extractive Industries (EI) Workshop. The theme was the role of SAIs in supporting governments in transitioning to sustainable, low-carbon and equitable energy systems. Resolutions on performing audits in the energy transition space and on beneficial ownership were developed for auditors to take back to their SAIs and implement.

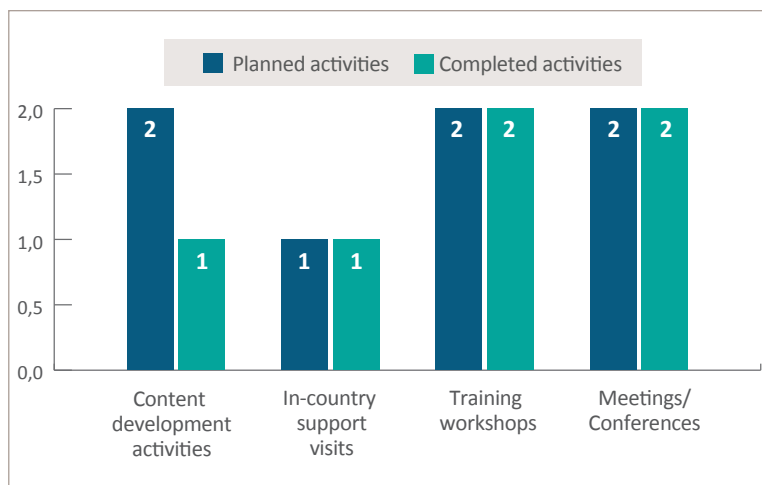
Other key achievements in 2022 include:

- An EI Country Risk Assessment Workshop was conducted in SAI Eswatini, followed by an excursion to the Maloma Colliery Limited mine. Following the workshop, the SAI updated its EI Sector Risk Register, identified a list of audit subject areas, and drafted a preliminary plan on how the SAI can approach an audit of the EI sector.
- A Risk Assessment workshop was conducted in Ghana with the support of two resources from the Office of the Auditor General of Norway (OAGN). The workshop aided the SAI in forming synergies within the country on risks identified and how each ministry can work together to ensure that revenue generated by these international companies benefits Ghana’s citizens.
- Notable is the research by AFROSAI-E, East African Association of Anti-Corruption Authorities (EAAACA), and GIZ set up to build evidence on the degree of collaboration between SAIs and Anti-Corruption Authorities in combatting corruption in Africa and is now in the preliminary proposal stage.

4. AUDIT OF DONOR FUNDS AND DISASTER RELATED AUDITS

Expected Outcome 1	Value-adding audit reports focusing on audits of donor funds
Indicator	Number of SAIs publishing value-adding audit reports focusing on audits of donor funds
2022 Target	One SAI reporting this year, three new SAIs starting audits of donor funds
Actual Outcome	On Track: 3 published reports; at least 3 started audits
Expected Outcome 1	Value-adding audit reports focusing on disaster-related audits
Indicator	Number of SAIs conducting disaster-related audits
2022 Target	One SAI starting a disaster-related audit
Actual Outcome	On Track – 6 reports published. Refer to end note

PLANNED VS ACTUAL ACTIVITIES



OUR KEY ACHIEVEMENTS

As a direct result of the interventions in the Audit of Donor funds, we have noted a shift in how the SAIs view these audits, as more emphasis is made not only on financial statements but programmatic audits, which focus on the results of intended beneficiaries for HIV, TB, and Malaria.

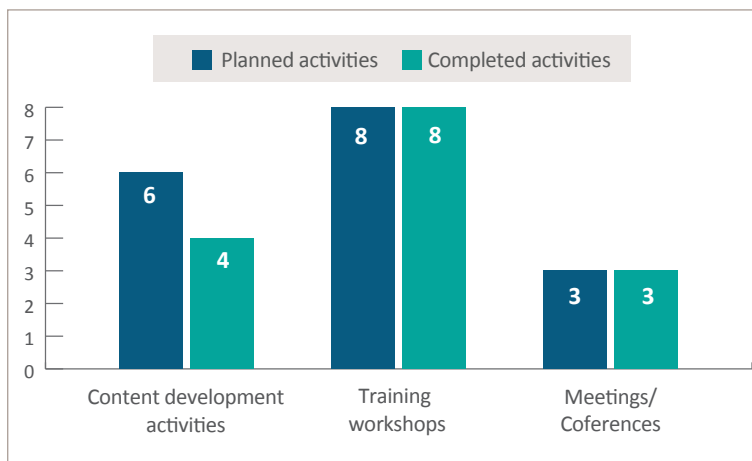
Some key achievements in 2022 include:

- AFROSAI-E, AIDSPAN and GIZ jointly held Donor Audit Backstopping workshops in Nigeria and Zimbabwe and online workshops with SAIs Kenya and Malawi. The interventions were successful in aiding the SAIs to identify and build capacity where they were struggling when performing programmatic audits.
- A round table discussion aimed at reinforcing the capacity of SAIs in sub-Saharan Africa to audit Global Fund grants and other donor-funded programmes was conducted in Nairobi, Kenya. Participants included the Auditors General of Kenya, Zimbabwe, Nigeria, and stakeholders from CCMs to internal auditors of respective countries.

5. PUBLIC FINANCIAL MANAGEMENT (PFM)

Expected Outcome 1	Value-adding audit reports focusing on a holistic assessment of the entire PFM system annually
Indicator	Number of SAIs publishing value-adding audit reports focusing on a holistic assessment of the entire PFM system annually
2022 Target	Two SAIs are reporting this year, and one new SAI is starting a PFM audit.
Actual Outcome	Progress made: One report published- SAI Rwanda PFM audit together with their annual report Volume II.

PLANNED VS ACTUAL ACTIVITIES



OUR KEY ACHIEVEMENTS

The Reporting Framework enables SAIs to strengthen their public financial management systems and ensure alignment with the Sustainable Development Goals.

Key achievements in 2022 include:

- A joint PFM workshop in partnership with PROPALOP³ and GIZ to build capacity in the SAIs of the Republic of Cabo Verde, Gabon, and Sao Tome. Each SAI produced an action plan to implement the course learning outcomes.
- The AfDB invited AFROSAI-E to facilitate an executive training workshop on “Audit, External Scrutiny and Anticorruption in African countries.” The training contributed to strengthening the resilience of the PFM systems of African countries in times of crisis, such as the COVID-19 pandemic.
- We performed an executive training session for parliamentarians at the AFROPAC AGM in Liberia to improve members of Parliament’s (MPs) understanding of the role of SAIs in implementing SDGs and for MPs to appreciate the use of the PFM RF in supporting SDG implementation and disaster preparedness. The session contributed to MPs becoming critical allies in upholding demand for the PFM RF at the national level.
- The PFM-RF Transversal Report was published in 2022. To read the report and appreciate some of the key observations made, please follow this link. [PFM Transversal Risk Report – PFM Reporting Framework Tool \(pfmreporting-tool.com\)](https://pfmreporting-tool.com/).

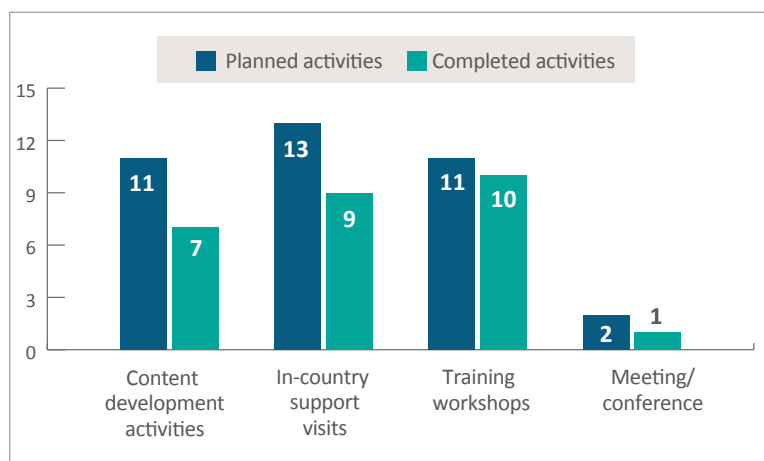
3. PALOP-TL comprises five African countries (Angola, Cape Verde, Guinea-Bissau, Mozambique and Sao Tome and Principe) as well as Timor-Leste which is in Southeast Asia

6. PERFORMANCE AUDIT (PA)

Expected Outcome 1	Improved pool (and skills) of PA resource persons in the region
Indicator	Increased number of PA auditors available as resource persons in the region
2022 Target	10 new resource persons
Actual Outcome	Progress made – 9 new resources

Expected Outcome 2	Improved quality of PA reports (aligned to the performance audit ISSAI requirements); improved average production time and/or apply advanced analytical insights and skills in data analysis
Indicator	Number of reports that are aligned to the performance audit ISSAI requirements
2022 Target	13 reports
Actual Outcome	On Track - 15 audit reports reviewed

PLANNED VS ACTUAL ACTIVITIES



OUR KEY ACHIEVEMENTS

Ten training workshops and nine in-country support interventions were conducted, resulting in approximately 335 auditors being trained.

Key achievements in 2022 include:

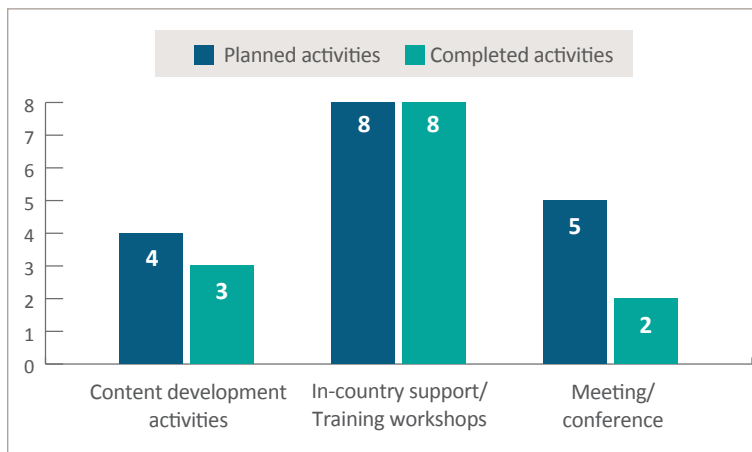
- Three Performance Audit Pre-study Module courses (second module) conducted to train auditors to prepare and produce high-quality pre-study memos and work plans. 26 draft pre-study memos and work plans were submitted and reviewed, and action plans were prepared, demonstrating that participants grasped the key learning concepts.
- Two Main Study Module training workshops were conducted, where participants demonstrated the application of newly acquired knowledge, displayed a good understanding of how to carry out a performance audit, choose appropriate methodology and analyse collected data; however, further areas of improvement were noted. Facilitators believed all 15 draft reports submitted were good enough for management's approval and had the potential to be tabled in parliament.
- Two online courses were conducted to follow up on the Uganda and Kenya PA workshops done in preceding years. Participants were trained in basic performance audit skills concerning giving and receiving feedback, interview techniques, quality control and quality assurance, and key issues in supervision. The practical cases and presentations showed that participants could apply the knowledge gained to practical situations.

7. ENVIRONMENTAL AND SUSTAINABILITY ASSURANCE

Expected Outcome 1	Improved pool (and skills) of auditors in Environmental and Sustainability Assurance in the region
Indicator	Number of auditors available as resource persons in the region
2022 Target	15 regional resources trained and actively used
Actual Outcome	Progress made: 9 resources trained and available to provide support in the region

Expected Outcome 2	Improved quality of reports that address environmental and/or sustainability issues
Indicator	Number of reports that address environmental/SDG issues and meet ISSAI requirements
2022 Target	Two SAIs completing environment audits, and four SAIs starting environmental/SDG audits
Actual Outcome	On track: 4 reports completed by SAI Ethiopia pending publication and 7 started audits (Botswana, Kenya, Liberia, Malawi, Namibia, Ethiopia, and Tanzania)

PLANNED VS ACTUAL ACTIVITIES



KEY ACHIEVEMENTS

Environmental and sustainability assurance is a relatively new discipline in the AFROSAI-E region. Hence the focus for 2022 was creating awareness and growing the pool of facilitators and resource persons,

Key achievements in 2022 include:

- The regional workshop on coordinated SDG audits was held in South Africa, where training was provided to SAIs to conduct impact-driven coordinated audits on gender and water and sanitation. As a result, participants can now conduct audits on gender and water and sanitation and publish their own performance audit reports focusing on the SDGs.
- An environmental auditing workshop in Ethiopia. The pre- and post-assessments indicated improved knowledge of environmental issues and their audit, using appropriately recognised tools and techniques. A follow-up workshop was conducted later in the year, demonstrating progress made.
- SAI Angola received on-the-job training and resources to conduct environmental and sustainable development audits. As a result, the staff demonstrated an improved understanding of the audit methodologies and the use of appropriate environmental audit techniques.
- In-country support was to SAI Ghana in environmental auditing and SDG integration into performance audits. The training post-assessment indicated improved participant knowledge of environment audit techniques and SDG integration into performance audits.

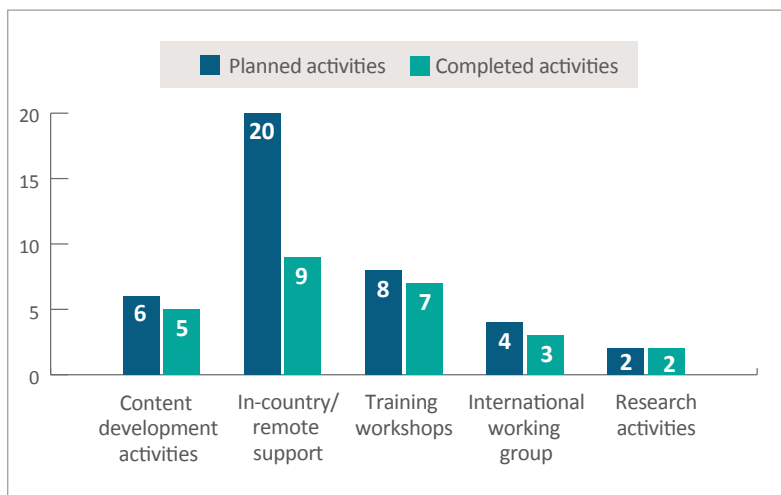
8. INFORMATION SYSTEMS AUDIT (IS Audit)

Expected Outcome 1	Value-adding integrated audit reports which include IT/IS issues
Indicator	Number of SAIs publishing value-adding audit reports that meet ISSAI standards
2022 Target	Four SAIs published reports
Actual Outcome	On Track - 5 SAIs Uganda, Malawi, Namibia, Botswana, Sudan

Expected Outcome 2	Improved pool (and skills) of IS Audit resource persons in the region
Indicator	Increased number of IS auditors available as resource persons in the region
2022 Target	Four resource persons
Actual Outcome	On Track – 7 resources trained and used in the region

Expected Outcome 3	Increased number of SAIs conducting pilot audits that include IT/IS issues
Indicator	Number of SAIs that have completed pilot audits after IS audit interventions
2022 Target	Four SAIs
Actual Outcome	On Track – 5 SAIs

PLANNED VS ACTUAL ACTIVITIES



OUR KEY ACHIEVEMENTS

Participants from ten SAIs participated in the IS Audit Champions Programme module 3 workshop, implemented in partnership with OAGN. The workshop improved the understanding that IS audit is not a stand-alone audit type but needs to integrate with financial and compliance audits.

Key achievements in 2022 include:

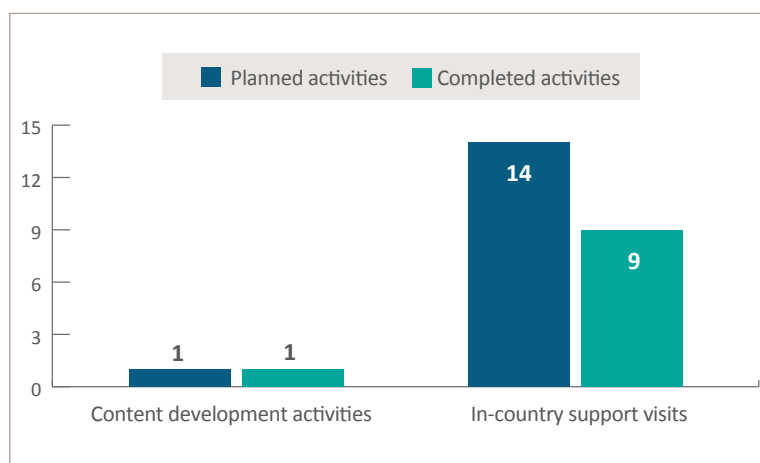
- An IS Management regional workshop conducted to support SAIs in managing their digital transformation. The theme was Managing Innovation and Disruptive Technology. The pre- and post-assessments indicated that the IS management staff trained displayed improved knowledge of the subject matter.
- The IS audit unit of SAI Rwanda received support to conduct more in-depth reviews of IT systems following a defined audit process and applicable standards, procedures, policies and guidelines. As a result, working papers were developed, and a review of the IS Audit Manual was initiated.
- In partnership with the GIZ, we held a joint SAI IT Maturity Assessment (ITMA) knowledge exchange workshop with SAIs of Malawi, Mozambique, and Ethiopia to take stock of the experiences gained from the rollouts completed and to prepare for future implementations. The discussion fostered team commitment to implement action plans.
- We participated in the IS Audit Manual training and pilot audit planning workshop in Turkey. AFROSAI-E subject matter experts/resources trained nine participants on the IS audit methodology using the AFROSAI-E Manual and working papers. Participants demonstrated an understanding of the methodology and usage of the working papers at each stage of the audit process.



9. IMPLEMENTATION OF AUDIT SOFTWARE (A-SEAT)

Expected Outcome 1	SAIs improve their audit performance with the implementation of the AFROSAI-E SAI Enhancement Audit Tool (A-SEAT)
Indicator	Number of SAIs that have completed pilot audits using A-SEAT
2022 Target	Two SAIs
Actual Outcome	Progress made – 1 SAI completed, 1 SAI with six pilot audits in progress

PLANNED VS ACTUAL ACTIVITIES



OUR KEY ACHIEVEMENTS

Customised in-country A-SEAT training and pilot support was provided to SAI Zimbabwe, Somalia and Tanzania throughout the year.

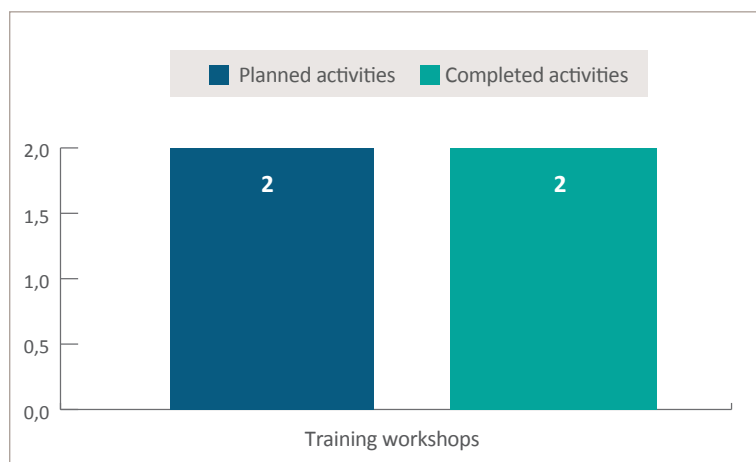
Key achievements in 2022 include the successful deployment of the A-SEAT in the following SAIs:

- Deployment of the A-SEAT, configuration and training was completed for SAI Eritrea and Malawi. The post-assessments conducted for each workshop indicated improved knowledge and practical application of the key learning areas.
- The configured A-SEAT system is in place for Liberia. The participants trained could self-navigate and perform all practical tasks given to them, and two resources could deploy the system on their respective laptops by the end of the training.
- Deployment and configuration of the A-SEAT in SAI Mozambique and translation of two audit types to Portuguese were completed.
- AFROSAI-E deployed the LR-SEAT for SAI Liberia. A team of auditors were trained in using the LR-SEAT in preparation for piloting the system. Additionally, we developed a support plan for Liberia covering several areas.

10. TRAIN THE TRAINER (ToT)

Expected Outcome 1	A pool of regional trainers with the ability to train their staff on various subjects
Indicator	Regional trainers implementing the ToT material in their own SAIs and the region
2022 Target	20 ToT Champions graduates
Actual Outcome	On Track – 33 Champions graduated.

PLANNED VS ACTUAL ACTIVITIES



OUR KEY ACHIEVEMENTS

The Training of Trainers (ToT) Champions programme was implemented in partnership with SNAO. The objective of the ToT Programme is to build a sustainable pool of regional capacity (trainers and units) to design and implement effective and efficient learning modalities adaptable to the needs of SAIs.

We had two workshops throughout the year, with participants from Ghana, Kenya, Namibia, Mozambique, Uganda, Sudan, Tanzania, Rwanda, and Zambia and three from the Secretariat. The workshops exposed participants to the theory and practical work, such as case studies, role plays, group work, content development, presentations etc. To cement these learnings, each SAI selected a training project where they would get the opportunity to implement the lessons from the workshops in their own SAIs. A review of these projects will be done in 2023.

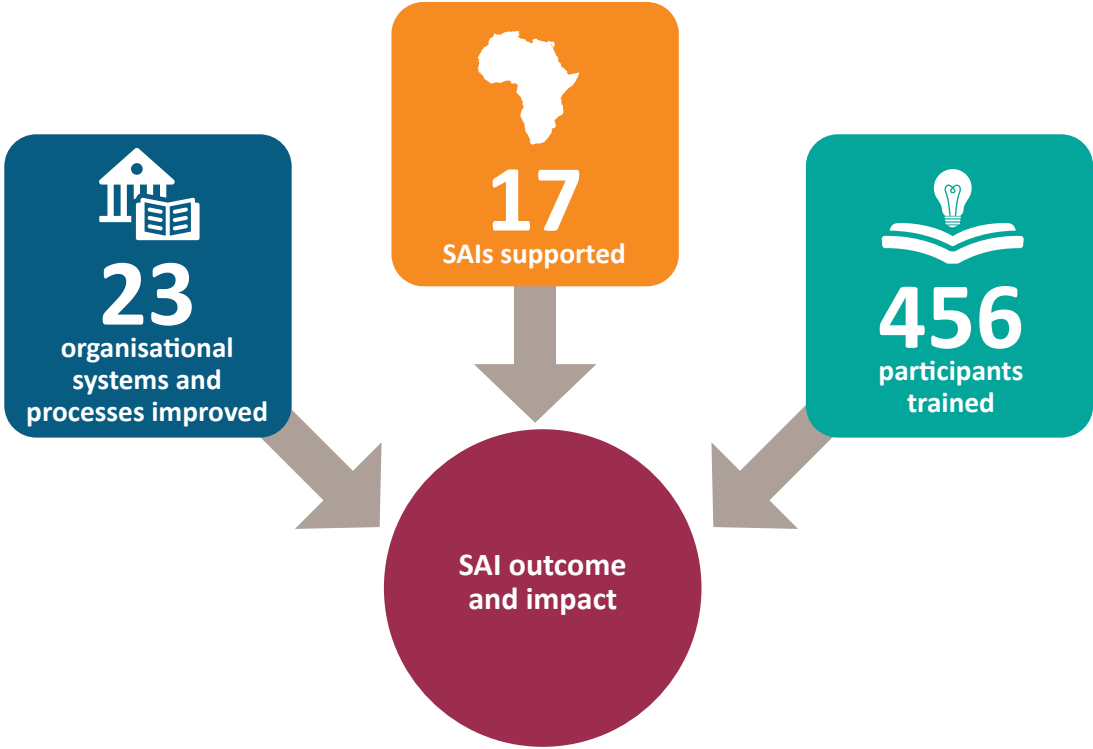


GOAL 3: TRANSFORM SAIs’ ORGANISATIONAL CAPABILITIES FOR GREATER IMPACT

GOAL 3: TRANSFORM SAIs' ORGANISATIONAL CAPABILITIES FOR GREATER IMPACT

Goal 3 has six thematic areas that focus on strengthening the institutional framework of SAIs, as reflected in the graphics below. The objectives of this goal are first to enable SAIs to instil results-driven stakeholder relationships, second to improve leadership and organisational capability for transformational excellence and lastly, to have highly skilled, productive, professional, and engaged staff. For SAIs to be effective, their independence from the institutions they audit should be safeguarded by legislation. They also need to be strong institutions with sufficient resources to fulfil their mandates, with the freedom and ability to publish reports and implement mechanisms to ensure their findings and recommendations are implemented. AFROSAI-E supports its member SAIs to enhance their institutional capacity to successfully fulfil their audit mandates, thereby making a difference in the lives of citizens.

In this reporting period, under Goal 3 interventions, we have trained over 456 participants from various SAIs in the region and provided in-country support to 17 SAIs in multiple areas, such as independence, communication, human resource management, strategic and organisational management and monitoring and evaluation. The value of these activities and outputs is only evident in the fruition of outcomes over the years.



One outcome is on track, four are in progress and five are delayed.



One of our key capacity-building channels is through **SAI peer-to-peer partnerships**. This aligns with our strategic priorities to ensure sustainability and knowledge sharing and foster collaboration. Peer-to-peer learning occurs informally (workshops, conferences, working groups etc.) and formally (MOUs, peer programmes, i.e., PAP-APP etc.). Refer to the SAI Peer-to-Peer support section below for examples. These partnerships have proved effective as the peer advisors can relate to their own experiences and interact as peers, thus allowing for the exchange of knowledge, debating, and challenging each other’s ideas and practices to improve both sides of the partnership.

In the year under review, under the **PAP-APP programme**, support to SAI Zimbabwe and Sierra Leone has been limited. In Zimbabwe, support was limited to developing their Capacity Development Plan, while in Sierra Leone, it was limited to their Capacity Development Plan and operational planning. However, in Eritrea (where AFROSAI-E is the lead partner) implementing, phase two of the PAP-APP programme is being implemented primarily through the support of the AFROSAI-E Technical Managers. In 2022, approximately 12 capacity-building interventions were conducted for SAI Eritrea across various disciplines and thematic areas, and their staff was supported to attend regional workshops. The outcome from this support is evident as the SAI has improved its average ICBF score from the baseline in 2020 of 2.23 to 2.66 in 2022. For SAI The Gambia, support has been focused on performance audits and quality management. As a result, the ICBF score for Domain 4 has improved from the baseline of 1.88 in 2020 to 2.06 in 2022.

In **communication and stakeholder management**, we have noted a slight decrease in the number of have an average score of 3 and above. The number of SAIs has decreased from eight SAIs in 2021 to seven SAIs in 2022. There is a need to target support to SAIs that are lagging. On average, participants who enrolled for the plain language e-learning scored 89% and above, demonstrating that they understood the fundamental principles of plain language and how to apply them in their writing. The outcomes from this course and the regional workshop will be evident in 2023 as the participants begin implementing in their own SAIs.



An independent SAI is one of the main pillars for effective public financial management in any country. The existence of an independent SAI and its protection from undue executive interference is a crucial element of democracy and adherence to the rule of law. The United Nations General Assembly, in its 69th Session (A/RES/69/228), after recognising the critical role of SAIs in the promotion of accountability, stresses that SAIs can only accomplish their tasks objectively if they are independent and protected against outside influence. Furthermore, the Lima Declaration (INTOSAI P-1) and the Mexico Declaration (INTOSAI P-10), which are the foundational benchmarks on SAI Independence that establish essential requirements of proper public sector auditing, postulate that the Head of a SAI should benefit from the security of tenure and legal immunity in the normal discharge of their duties.

The issue of **SAI independence** in the region has become a case of one step forward, two steps back. Although progress has been made in this area over the last few years (through improved legislation), SAIs in the region continue to face threats to their financial, administrative, or legal independence. Based on the ICBF data, we noted a slight improvement in the number of SAIs at level 3 and above in Domain 1, from 12 in 2021 to 13 in 2022. However, over the recent period (2022 – 2023), we have experienced notable challenges to SAI independence in the following countries, Somalia, Ghana and ongoing from 2021 in Sierra Leone, Sudan, and Malawi (where we currently have acting Auditors General). In partnership with the INTOSAI community, we continue to seek effective strategies to support SAIs in this critical area.

In **leadership and organisational management**, outcomes under leadership are delayed because we did not meet our targets. For example, we noted little movement up or down concerning the number of SAIs that meet the following criteria *‘The SAI management is living out the vision and values of the SAI and is promoting the same to the public and SAI staff through their own behaviour’* and *‘The SAI leadership and its relevant committees hold regular decision-making meetings and actions are consistently being tracked’*. Again, this may indicate a need to refocus our capacity-building interventions in this area to ensure our effectiveness.

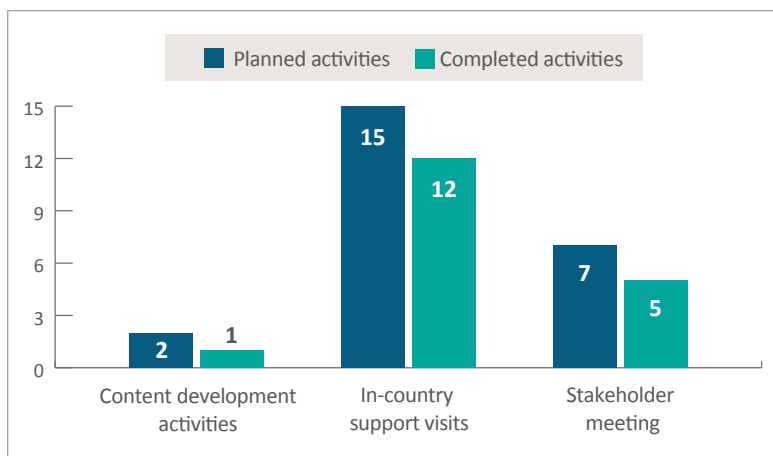
Under **human resources (HR)**, we had 146 participants trained across various HR capacity-building interventions and supported 11 SAIs. However, the outcome in this area is delayed as we noted a slight decrease in the number of SAIs with an average score of 3 and above in Domain 3. One of the critical gaps we have noted is implementation at the SAI level. Throughout the report, specifically in the HR section, it is noted that there are several SAIs that have received support in the development and training of various policies and HR tools. However, the key question is how the participants have carried these tools forward in their SAIs, implemented them and received support from their leadership to make necessary changes where needed. This continues to be a challenge in HR and most of our capacity-building interventions.

1. SAI PEER-TO-PEER SUPPORT

Expected Outcome 1	Opportunities created for strategic engagements between SAIs to share knowledge, skills, learnings, and experiences
Indicator	Number of active SAI peer-to-peer programmes
2022 Target	At least eight SAIs providing peer-to-peer support
Actual Outcome	Progress made – Six SAIs in active peer-to-peer programmes

Expected Outcome 2	PAP-APP SAI has effective strategic, operational planning and reporting processes
Indicator	The strategic plan is implemented with annual operational plans completed; technical support and financial support needs are met
2022 Target	Three SAIs
Actual Outcome	Progress made – SAI Eritrea and The Gambia projects are on track for 2022

PLANNED VS ACTUAL ACTIVITIES



62
Participants were trained

OUR KEY ACHIEVEMENTS

SAI peer-to-peer relationships

AFROSAI-E participated in the peer-to-peer evaluation project initiated by the European Union and INTOSAI Peer Review workshop held in Oslo, Norway, to better understand the various models of peer-to-peer support and the advantages and disadvantages thereof.

Key achievements in 2022 include:

- Peer-to-peer support was established amongst the following SAIs, to foster shared learning and promote the sustainability of our work in the region: Sierra Leone and Tanzania provided support to Eritrea on HR and performance audit; SAI Sierra Leone to support SAI The Gambia on communications and SAI Ghana to support SAI Zimbabwe on HR.

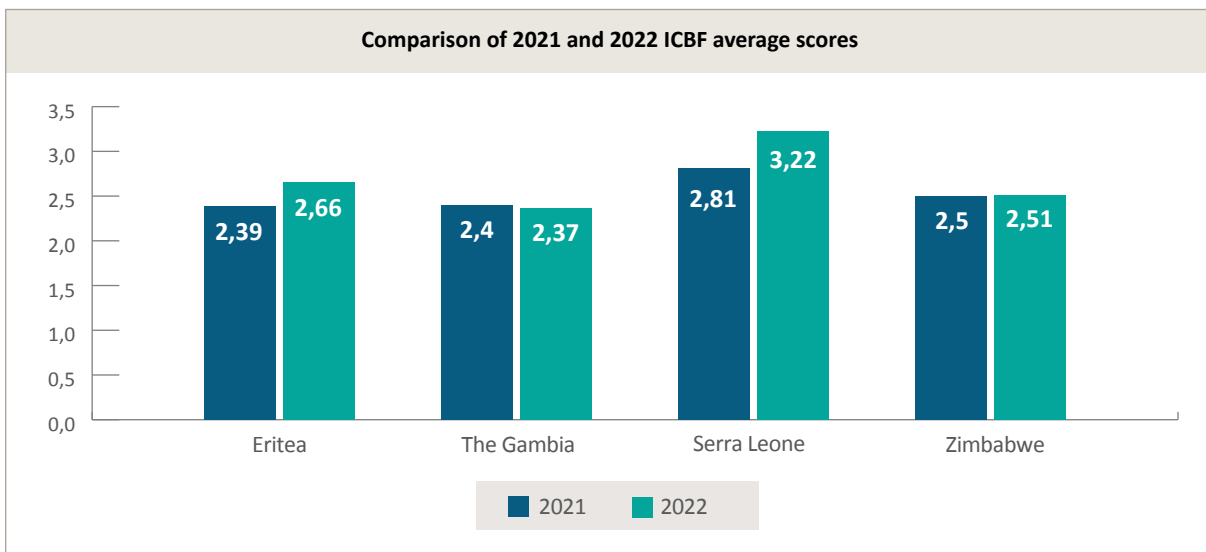
Accelerated Peer Support Partnership Programme (PAP-APP)

The PAP-APP seeks to ensure synergies and share good practices among SAIs in challenging contexts. The programme is designed to leverage on peer-to-peer support and partnerships among the SAIs and the development partners that provide



technical support to SAIs. SAIs participating in the programme are Eritrea, The Gambia, Sierra Leone, and Zimbabwe. Phase two of the PAP-APP programme in the region has been primarily funded by the African Development Bank and in The Gambia by the World Bank.

The table below reflects the progress made over the last year due to the concerted effort of the SAIs and the support provided by AFROSAI-E and our development partners. While SAI The Gambia and Zimbabwe reflect little movement up or down, there has been considerable progress made by SAIs Eritrea and Sierra Leone.



KEY ACHIEVEMENT IN 2022

SAI Eritrea

- SAI Eritrea received support with the development of a Capacity Building Plan, finalisation of their 2021 Annual Performance Report, 2022 Annual Operational Plan aligned to their Strategic Plan and mid-term and end-year review of their Operational Plan. In addition, various staff members from the SAI were provided support to participate in nine regional workshops.

SAI Gambia

- AFROSAI-E and IDI jointly supported managing the World Bank funded project in The Gambia. The SAI received support to develop its Annual Operational Plan and Annual Report. This included but was not limited to developing and implementing a work plan, a mid-term review, project reporting and donor engagement. The SAI has also received support in establishing an EI project. We finalised the concept note development and are in the process of establishing peer support with SAI Uganda.

SAI Sierra Leone

- We provided the SAI with technical support in developing their capacity development plan and conducting an M&E needs assessment. AFROSAI-E followed up on the assessment by providing operational planning support. By the end of the week, the team (20 participants) better understood developing measurable annual deliverables and performance indicators and ensuring strong links to the Strategic Plan.

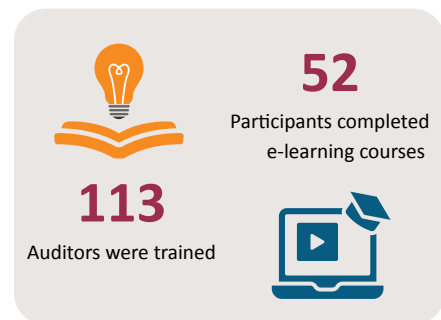
SAI Zimbabwe

- The SAI was supported with developing a Technical Capacity Development Plan. Development of the 2021 Annual Report did not take place, as the SAI had competing deadlines and audit backlogs.

2. COMMUNICATION AND STAKEHOLDER MANAGEMENT

Expected Outcome 1	Improved communication capabilities and strategies implemented in the region
Indicator	Number of SAIs with ICBF level 3 and above in domain 5
2022 Target	10 SAIs (40%)
Actual Outcome	Delayed -7 SAIs achieved an average score of 3 and above, a slight decrease from 8 in 2021

PLANNED VS ACTUAL ACTIVITIES



OUR KEY ACHIEVEMENTS

The flagship event for communication in the year under review was the Annual Regional Communication Workshop attended by ten SAIs in the region. The workshop allowed early exposure to the Communication and Stakeholder Engagement (CSE) governance document templates and guidance. As a result, all ten SAIs are developing their CSE strategies using the templates and guidance.

Other key achievements in 2022:

- SAI Eswatini was supported in drafting their CSE Strategy. The SAI senior management team will finalise the document through a collaborative internal workshop. Twenty-eight staff received training to improve their understanding of effective report-writing techniques.
- SAI Eritrea received support and guidance on effectively compiling their Annual Performance Report. Seventeen staff participated in the training.

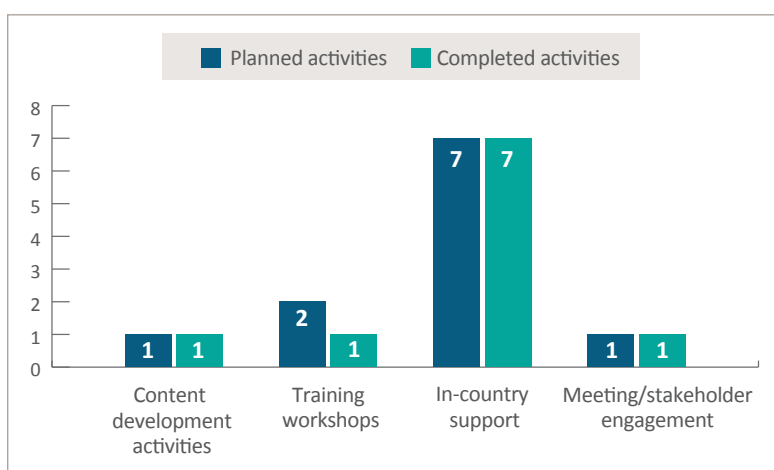
3. SAI INDEPENDENCE AND ACCOUNTABILITY

Expected Outcome 1	Enhanced SAI independence through advocacy initiatives and engagements
Indicator	Number of SAIs with ICBF level 3 and above
2022 Target	14 SAIs
Actual Outcome	Progress made -13 SAIs at level 3 and above, a slight increase from 12 in 2021

Expected Outcome 2	Increase in the number of SAIs that issue a public report on their own performance.
Indicator	Number of SAIs at ICBF level 3 and above on questions relating to SAIs reporting on own performance
2022 Target	Additional one SAI reporting on its own performance
Actual Outcome	Delayed - 14 SAIs report on own performance, a decrease from 18 in 2021

Expected Outcome 3	Increase the number of SAIs being audited independently on an annual basis
Indicator	Number of SAIs at ICBF level 3 and above on questions relating to SAIs being audited independently
2022 Target	Additional one SAI
Actual Outcome	On Track – 13 SAIs have indicated that they are being audited independently, an increase from 12 in 2021

PLANNED VS ACTUAL ACTIVITIES



OUR KEY ACHIEVEMENTS

SAI Accountability

Our aim in the region is to become more effective in carrying out our mandates as the Secretariat and as SAIs. M&E processes can aid organisations in evaluating their performance, identifying the factors contributing to their outcomes and reporting on their own performance. We conducted the first Monitoring, Evaluation, Reporting and Learning Regional (MERL) workshop in 2022, raising awareness of the importance of robust M&E systems in SAI. The representatives from 17 SAIs that attended the workshop were tasked with developing SAI M&E frameworks to be reviewed in 2023.

Other key achievements in 2022:

- The successful launch of a MERL Working Group followed the MERL workshop. The Working Group aims to bring together SAI professionals and subject matter experts (regional and international) to support the region on M&E matters and with technical material.
- SAIs Eswatini, Angola and Sierra Leone are receiving ongoing support in developing effective M&E systems and processes. In 2023 we will conduct follow-up visits and aid the SAIs in designing an M&E framework that meets the unique needs of the SAI, considering its structure, resources, and environment.

SAI support on independence

In the last few years, various SAIs faced threats to their financial, administrative and/or legal independence. In response, AFROSAI-E has been providing support to the following SAIs:

- SAI Eswatini: Engagements held in 2021 and 2022 resulted in the production of a research paper that was used as reference material during discussions with the government executives in Eswatini. We are going further support them with the drafting of a legal framework.
- SAI Lesotho: We are supporting the SAI in this transition period after it obtained administrative autonomy in April 2022 due to revisions made to the 2016 Public Audit Act.
- SAI Sierra Leone: Follow-up engagements are ongoing to support the SAI following the suspension of the Auditor General.
- SAI Somalia: Support is being provided in the amendment and operationalisation of the Audit Law. The draft law was completed in 2021 and approved by Parliament, pending Presidential ascent. However, there is a high likelihood that the recent abrupt change in SAI leadership has derailed progress in this area.
- SAI Zimbabwe: technical support and advice to enhance its independence and operationalise its Audit Act, given its challenging environment. Further support will be provided with training of the new Board members on their role and that of the Auditor General.

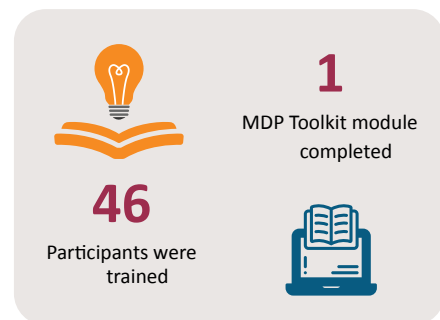
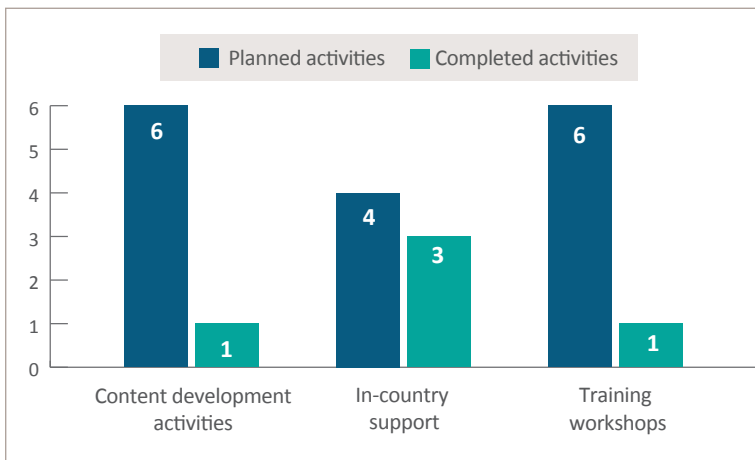


4. LEADERSHIP

Expected Outcome 1	Improved leadership capacity and capability
Indicator	Number of SAIs rating at level 3 and above ICBF Question 48: The SAI management is living out the vision and values of the SAI and is promoting the same to the public and SAI staff through their own behaviour
2022 Target	Additional two SAIs
Actual Outcome	Delayed - 17 SAIs, no improvement made from 17 SAIs in 2021

Expected Outcome 2	Improved leadership capacity and capability
Indicator	Number of SAIs rating level 3 and above ICBF Question 49: The SAI leadership and its relevant committees hold regular decision-making meetings, and actions are consistently being tracked
2022 Target	Additional two SAIs
Actual Outcome	Delayed - 20 SAIs, no improvement made from 20 SAIs in 2021

PLANNED VS ACTUAL ACTIVITIES



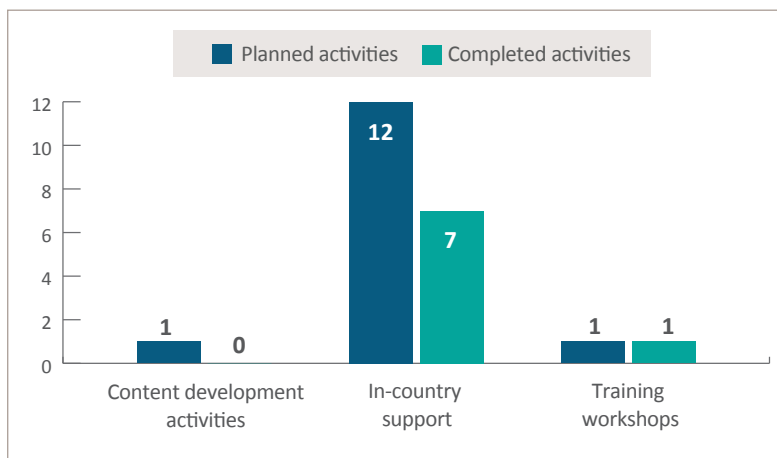
OUR KEY ACHIEVEMENTS

- AFROSAI-E partnered with SNAO to deliver the Management Development Programme Workshop for SAI Somalia, Liberia and Eritrea. The MDP aims to enhance senior and operational managers' leadership and management capacities. After the workshop, participants demonstrated confidence that they could work with value-based leadership principles in their management roles and committed to actively using the ICBF self-assessment information to monitor the implementation of their strategic and operational plans. Eritrea identified six projects for implementation in the upcoming period.
- Thirteen senior leaders (including Auditor Generals) participated in the Strength-Finder and received one-on-one feedback on their results. The Strength-Finder aims to introduce participants to the INTOSAI and AFROSAI-E community, create a knowledge-sharing platform, build strategic partnerships and relationships, and understand and leverage one's leadership strengths.

5. ORGANISATIONAL DEVELOPMENT AND STRATEGIC MANAGEMENT

Expected Outcome 1	Improve organisational performance aligned to SAI strategic plans
Indicator	Number of SAIs on level 3 and above in the Organisational Development and Management domain
2022 Target	10 SAIs (38%)
Actual Outcome	Progress made – 9 SAIs at level 3 and above, a slight improvement from 8 in 2021

PLANNED VS ACTUAL ACTIVITIES



OUR KEY ACHIEVEMENTS

- Cultures Values Assessments (CVAs) were conducted with SAI Uganda, Rwanda and SAI Somalia. The SAIs responded to the recommendations with action plans integrated into their strategy and operational plans. Some key outputs from these CVAs were follow-up training for SAI Uganda and human resources analysis for SAI Rwanda and SAI Somalia.
- An IntoSAINT workshop was conducted for participants from SAI Mozambique. Participants assessed vulnerabilities, vulnerability-enhancing factors, and maturity levels of the SAI's integrity control system, after which they drafted a management report with recommendations. The SAI will share its action plan with AFROSAI-E on addressing the gaps identified during the workshop.



6. HUMAN RESOURCES

Expected Outcome 1	Highly competent, productive, and skilled HR Practitioners in the SAI (implementing value-added HR interventions to improve the performance and engagement of SAI staff)
Indicator	Number of SAIs on level 3 and above in the HR Domain
2022 Target	Nine SAIs (34%)
Actual Outcome	Delayed -7 SAIs at level 3 and above, a decline from 9 in 2021

PLANNED VS ACTUAL ACTIVITIES



OUR KEY ACHIEVEMENTS

In the year under review, HR capacity-building support was provided to the following SAIs, South Sudan, Zimbabwe, Uganda, Eritrea, The Gambia, Tanzania, Rwanda, Somalia, Mozambique, and Lesotho.

Key achievements in 2022:

- The National Audit Office of Tanzania hosted the HR Workshop this year. It was attended by 52 participants from 17 SAIs in the region. Sixty-three per cent of participants indicated on the evaluation forms that they are now more ready to implement the HR interventions discussed at the workshop in their SAIs. There was a great collaboration between SAIs- policies were exchanged, and invitations were extended for in-country support between SAIs. Participants were inspired by SAIs that implemented various HR initiatives and indicated they are now ready to follow suit.
- AFROSAI-E, in collaboration with the GIZ, hosted an online workshop on Gender, Diversity and Inclusion. The workshop's theme was the impact of SAI culture on gender, diversity and inclusion initiatives. Participants joined online from 25 countries. The workshop focused on creating awareness of Gender, Diversity and Inclusion and sharing AFROSAI-E's initiatives for 2023 in supporting our SAIs becoming gender, diversity, and inclusive organisations.
- A development workshop was held where assessment tools for leadership positions were created to help SAIs. The following materials were developed: an interview questionnaire and case study to test leadership competencies during interviews, a 360-degree questionnaire that assesses candidates' leadership competencies based on feedback from subordinates, peers, and managers, and a leadership values assessment questionnaire to assess the level of operating and leadership style of candidates.



GOAL 4: LEAD BY EXAMPLE AND DELIVER ON OUR MANDATE

The focus of Goal 4 is to identify and implement improved internal processes addressing the primary enablers and to achieve the objectives of the Strategic Plan. Three main thematic areas are stakeholder relations, staff capacitation and good governance, transparency and accountability. All the outcomes of this goal are on track. Kindly refer to the Annual Performance Report for more information on this goal.

GOAL 4: LEAD BY EXAMPLE





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