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## 2023 Strategic Review and 19th Governing Board Meeting

The annual Strategic Review and Governing Board meeting was held in Accra, Ghana, from 8 to 11 May 2023. The diverse group of attendees included the Auditors General from member SAIs and their delegations, the Auditor General and colleagues from the Swedish National Audit Office, and delegations from the IDI, the Office of the Auditor General of Norway, the Netherlands Court of Audit, the GIZ Good Financial Governance in Africa Programme, ARABOSAI, the US Government Accountability Office and INTOSAI Journal, the Global Fund, Aidspace, the African Union Commission, Gavi, and the African Professionalisation Initiative.

During the vibrant opening ceremony organised by the host SAI, the Ghana Audit Service, guest speakers included Prof. Dua Agyeman, Chairman of the Ghana Audit Service Board, Hon. Kan Dapaah, Minister of National Security, and former Chairman of the Public Accounts Committee of Ghana, and Ms Nancy Gathungu, Auditor General of Kenya and the acting AFROSAI-E Chairperson. The Auditor General of Ghana, Mr Johnson Akuamoah Asiedu, Auditor General of Ghana warmly welcomed the delegations and emphasised the importance of the gathering and the critical work of SAIs.

“Our democracy will only continue to be strong when we have a good Public Financial Management system which is very well monitored” – Hon Dapaah.

Ms Gathungu stepped in as acting AFROSAI-E Chairperson following the departure of Mr Mohamed Ali at the end of his term as Auditor General of Somalia at the end of March. She thanked Mr Ali for his highly

capable term as the Chair of the AFROSAI-E Governing Board. “I am confident that the discussions and deliberations over the next few days will be insightful, engaging, and informative. I hope this gathering will provide new insights, perspectives, and connections and contribute to the continued growth and development of public sector auditing in Africa. ...now more than ever, we must ensure that we efficiently match our capacity-building needs with the most appropriate training and opportunities. In addition, for interventions to have the desired impact, SAIs must have the necessary capacity to implement and institutionalise the learnings sustainably.” – Ms Gathungu.

## **Best Performance Audit Report of 2022 Prize**

**For the second year running, SAI Ghana won the prize for the best performance audit report.**



During the opening ceremony, the Auditor General of Sweden, Helena Lindberg, presented the Prize for the Best Performance Audit Report of 2022 in the AFROSAI-E region.

The independent international jury unanimously declared Ghana Audit Service this year's winner. The winning report is entitled “Fleet Management of the National Ambulance Service” and addresses an issue of great importance for healthcare in Ghana. The shortage of ambulances in Ghana has long been known, and the audit aimed to establish whether the measures put in place are sustainable and provide adequate care when needed.

“The winning report is of high quality and highlights conflicts of interest and inefficiency in the audited area. Moreover, the recommendations have already resulted in measures demonstrating the importance of supreme audit institutions' work,” says Anders Berg, audit director at the Swedish NAO and international jury chair.

Eleven reports from the SAIs of Ethiopia, The Gambia, Ghana, Kenya, Sierra Leone, Tanzania, and Uganda were nominated for this year's competition. All nominated reports are of high quality and cover a wide range

of areas. In addition, several audits are related to the 2030 Agenda, making them relevant from a global perspective.

The prize, launched by AFROSAI-E in 2008 with support from the Swedish National Audit Office (Swedish NAO), aims to encourage the development of performance audits in English-speaking Africa and highlight efforts made by individual performance auditors. As Chair of the Prize's international jury, the Swedish NAO leads the process of selecting the winner. The audit team behind the winning report is offered a study visit to the Swedish NAO to exchange knowledge and experience with their Swedish colleagues.

#### **Strategic discussions: AFROSAI-E Strategic Plan, Donor Cooperation and Capacity Building**

The Strategic Review included a presentation by the AFROSAI-E CEO on the organisation's progress on its 2020-2024 Strategic Plan. Ms Nkaiya noted that despite the challenges of the COVID-19 pandemic, the region has already achieved almost half of its five-year targets.

A lively discussion on Donor Coordination followed, led by Mr Michael Hix from the US GAO and representing the INTOSAI Donor Cooperation. He highlighted the opportunities for regions and sub-regions to submit proposals for capacity development, join project support groups to share expertise, share development success stories with Donor Cooperation leadership and enhance coordination of donors within the AFROSAI-E region.

An open session of the AFROSAI-E Capacity Building Subcommittee provided the opportunity for all members and delegates to deliberate on the outcomes of the 2022 State of the Region: ICBF Self-Assessment Report. Through table discussions led by the Auditors General championing specific capacity-building areas in the region, delegates shared experiences. In addition, they recommended actions to address areas of concern across the five institutional domains.





### **Thematic discussions: Accountability mechanisms that meet stakeholder expectations**

The second day was dedicated to thematic discussions around accountability mechanisms, focusing on country risk assessments, multi-year planning, and audit recommendations follow-up.

To initiate the discussions on country-risk assessments, the example of 'energy transition' as a country risk was the focus. Keynote speaker, Ms Sheila Khama, gave a highly insightful talk on the energy transition debate. She noted that auditing is no longer about figures alone. It is also about processes, world policies and laws. SAIs need to help their governments craft policies with their insights and expertise, and then the numbers can follow. She emphasised that Africa lacks a single voice to represent its own critical energy and resource needs. Therefore, the industry primarily depends on the demands driven by the needs of countries outside Africa.

This insightful presentation was followed by the real-world example of energy transition in Ghana, presented by Dr Robert Bright Mawuko Sogbadji from the Ghana Ministry of Energy. He elaborated on Ghana's energy transition activities, such as establishing a petroleum hub to meet the country's needs and incorporating gender in energy transitioning.

These real-world examples kick-started the deliberations on the importance of SAIs assessing country assessments to inform multi-year planning. Facilitated round-table discussions focussed on how multi-year audit strategies and plans can assist SAIs in achieving their audit mandate. The SAIs of Uganda and Tanzania presented their experiences with multi-year planning.

The deliberations then turned to follow-up mechanisms for audit recommendations, emphasising how multi-year plans incorporate the follow-up. This topic elicited interesting perspectives on the different methods and mechanisms SAIs have deployed for this. It was, however, noted that much more needs to be done to engage and collaborate with the relevant stakeholders to augment the follow-up process.



### 19<sup>th</sup> Governing Board Meeting and Technical Seminar

Members of the AFROSAI-E Governing Board held their 19<sup>th</sup> annual meeting on 10 May. During the election to select a new Chairperson, members unanimously elected Ms Gathungu to take on the role. With the Vice-chair role becoming vacant, members elected Mr Gherezgiher Chirum, the Auditor General of Eritrea, to the position.

Members deliberated on the recommendations from the four Sub-Committees, which had held their meetings virtually before the Governing Board meeting. As a result, amongst other things, the AFROSAI-E Integrated Reports for 2022 were approved. The Annual Report, State of the Region: ICBF Self-Assessment Report and the Year-End Monitoring and Evaluation Report will be published on the AFROSAI-E website by the end of June 2023.

Concurrent with the Board meeting, the other delegates participated in a **Technical Seminar** to further discuss the operationalisation of the thematic discussions held the previous two days. This was a valuable opportunity for further knowledge sharing on the topics and to determine appropriate actions SAIs can implement to address gaps around these areas.



## Congratulations Dr Dharamraj Paligadu, the new Auditor General of Mauritius

Dr Dharamraj Paligadu was appointed Director of Audit and Auditor General of SAI Mauritius on 10 May 2023. Dr Paligadu holds a PhD (Business Administration), a Master of Business Administration in Finance and is a Fellow Member of the Association of Chartered Certified Accountants (FCCA). Previously he held the positions of Deputy Financial Secretary and Director: Economics and Finance.



### Anti-Corruption Seminar: The Role of SAIs and Institutionalised Good Governance in State Anti-corruption Efforts

According to the Report of the High-Level Panel on Illicit Financial Flows (IFFs) from Africa, illicit outflows surged from approximately USD 4 billion in 1990 to USD 50 billion in 2015. It is generally agreed that corruption is at the heart of IFFs. While anti-corruption efforts are in place at the state level, with various state organs working in concert to fight corruption, the role of SAIs still needs to be clarified.

We collaborated with the Financial Services Volunteer Corpse (FSVC), the GIZ, Good Governance Africa and the Global Fund to organise an anti-corruption seminar for SAIs and stakeholders from 17 to 19 April 2023. The seminar aimed to create awareness and action on how SAIs can contribute to state anti-corruption efforts. Auditors General and senior representatives from SAIs and anti-corruption agencies from 14 countries participated.

The value of collaboration and partnership between SAIs, other state organs and the public in the



fight against corruption to create an anti-corruption ecosystem that promotes transparency, accountability, and the rule of law, were some of the critical issues discussed. Experts from the Association of Certified Fraud Examiners and The Global Fund also presented on the topics of fraud and corruption.

Recommendations stemming from the Seminar:

- African states should strengthen their legal and regulatory frameworks for addressing these issues. They should enact and enforce anti-corruption laws and regulations and effectively implement measures to prevent money laundering and illicit financial flows.
- African states need to improve the ability and effectiveness of their anti-corruption agencies and institutions by supplying adequate resources and training to these institutions and enhancing coordination and information-sharing between agencies.
- African states should enhance transparency and accountability in public procurement processes by, for example, strengthening procurement regulations, introducing electronic procurement systems, and improving the monitoring and evaluation of procurement activities (real-time audits).
- African states must strengthen their oversight and accountability mechanisms by improving the capacity of audit institutions and parliaments to hold government officials and institutions accountable for their actions and promote citizen participation in the oversight processes.
- African states must enhance international cooperation and coordination in addressing fraud, illicit financial flows, and corruption. This includes working with international organisations such as the African Union and United Nations and enhancing cooperation with other countries.

[Click here for the Seminar Resolutions.](#)

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## Regional and Sub-Regional Workshops

### Communication and Stakeholder Engagement Resource Training Workshop

We held our first Communication and Stakeholder Engagement (CSE) Resource Training Workshop in March 2023. This workshop aimed to train SAI resources to support the Secretariat with regional training interventions on CSE topics. Four SAIs (The Gambia, Tanzania, Uganda and Zambia) were selected based on their capacity to implement guidance and make resources available to support their sub-region peers. The areas covered included guidance on SAI relations with Civil Society Organisations (CSOs), SAI relations with Public Accounts Committees (PACs) and Report Writing. The 17 delegates also successfully completed the Presentation Skills course on our online learning platform, ALP. The in-person workshop was

supplemented with a virtual workshop on 25 April 2023 to complete the report writing training and provide the participants with a virtual training experience.



## Sub-regional Financial and Compliance Workshops

During the 2021 Technical Update, the revised Financial Audit Manual (FAM) and Compliance Audit Manual (CAM) were launched as the official AFROSAI-E Regularity Audit manuals. As part of our regional rollout strategy, we are training senior managers at sub-regional workshops before starting with in-country workshops. This will ensure the smooth implementation of the FAM at a strategic level.

SAI Gambia hosted the **West-Africa Sub-regional workshop** from 12 to 24 March. Sixteen participants from four SAIs attended the workshop. Participants highlighted five common priority areas as the next steps for their respective SAIs to improve their financial and compliance audits.

- policy on quality management.
- policy on materiality.
- overall annual audit plan.
- identify subject matters from compliance audit at the SAI level and include them in the annual audit plan.

SAI Mauritius is hosting 21 participants from eight SAIs for the **East Africa Sub-regional workshop** from 22 May to 2 June. During the opening session, the new Auditor General of Mauritius, Dr Dharamraj Paligadu, expressed gratitude to AFROSAI-E for organising the workshop in Mauritius. He noted that the workshop will provide an important platform for members of the SAIs to share their experience and expertise and come up with innovative solutions to challenges faced by auditors. He expressed hope that the workshop will significantly contribute to the professional development of all participants and strengthen their respective



institutions.



## Plain Language for Effective Writing Course

Our first online Plain Language for Effective Report Writing course of 2023 concluded on 28 May with 20 graduates. We plan to implement three more courses this year:

- Course 2 of 2023 – 23 May to 30 June 2023 (**now open for enrolment!**)
  - Voluntary Experience Sharing Webinar 2: 4 July 2023
- Course 3 of 2023 – 7 July to 14 August 2023 (enrolment opens 7 July)
  - Webinar 3: 22 August 2023
- Course 4 of 2023 – 2 October to 17 November 2023 (enrolment opens 2 October)
  - Webinar 4: 16 November 2023

Participants can join any webinars after completing the Plain Language online course. We look forward to your participation in these courses.

[www.afrosai-e-learning.com](http://www.afrosai-e-learning.com)

## In-country Support Highlights

**A-SEAT technical training for The Gambia:** Through the support of the World Bank, we continued to provide staff with technical training on the customised AFROSAI-E SAI Enhancement Audit Tool (A-SEAT) for SAI The Gambia (G-SEAT). The A-SEAT system is designed to support SAIs to digitalise their audit processes from the planning to the reporting stage. The system also supports tracking audit recommendations' implementation by the auditees.

**OAG Uganda strategy midterm review roundtable:** The SAI Uganda Strategy Planning Working Group

(SPWG) organised a Senior Management Roundtable to discuss preliminary results from their 2020-25 strategy mid-term review in April. Key discussion points were on the:

- Overall context analysis (budget and expenditure, staff capacity, audit trends and ICBF outcomes).
- OAG performance on the strategic outcome.
- How OAG measures its performance.

In this roundtable, management gave feedback on key findings, discussed their implication, and agreed on resolutions. From the discussions, SPWG will finalise the mid-term review report, develop a system to track the implementation of resolutions and integrate them into the OAG monitoring system. AFROSAI-E provided training on the strategy mid-term review process and hands-on support and will review the report and assist in designing the resolution implementation tracking tool.

**Coaching Programme for Supervisors at SAI Namibia:** We are collaborating with SAI Namibia to develop and implement a pioneering Coaching Programme for SAI Supervisors. Our shared belief in the significance of investing in the professional development of audit leaders underpins this initiative, which seeks to enhance public sector governance and accountability. By equipping supervisors with the requisite skills and tools, we aim to enable them to guide and coach their team members towards achieving excellence in their work. We are excited to participate in this important project and look forward to sharing more updates as we progress.



## Upcoming workshops

### **The Annual Extractive Industries Workshop, 27 June to 30 June 2023, Cape Town, South Africa.**

The theme will be **taking action on energy transition**. Thematic discussions will include (a) pitstops along the net zero carbon journey to the year 2050, (b) a just energy mix and (c) real diversification in the EI sector. The workshop will build on last year's theme and resolutions around energy transition and how the SAI can play its role in ensuring energy security while decarbonising. Contact Edmond Shoko at [edmond@afrosai-e.org.za](mailto:edmond@afrosai-e.org.za) for more information.

### **Training Announcement: Information Systems (IS) Audit Expert Programme – Module 2, Kampala, Uganda, 12 – 16 June 2023**

The IS Audit Experts Programme's objective is to build practical capacity in the IS audit function of the SAI, with the aim of enabling them to carry out audits of critical information systems and adequately support financial, compliance and performance auditors in the SAI. This course is targeted at SAI IS auditors at an expert level. Contact Fredrick Bobo at [fredrickb@afrosai-e.org.za](mailto:fredrickb@afrosai-e.org.za) for more information.

### **IS Audit Champions Programme 2023 – Module 1, Kigali, Rwanda, 17 – 21 July 2023**

The IS Audit Champions Programme's objective is to build practical capacity in the IS audit function of the SAI, to enable them to conduct audits of critical information systems and adequately support financial, compliance and performance auditors in the SAI. The Programme is targeted at SAIs with established IS Audit sections. Contact Fredrick Bobo at [fredrickb@afrosai-e.org.za](mailto:fredrickb@afrosai-e.org.za) for more information.



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