



# **ABRIDGED INSTITUTIONAL CAPACITY BUILDING FRAMEWORK (ICBF) GUIDELINE**

*A GUIDELINE FOR THE COMPLETION OF THE  
ICBF SELF-ASSESSMENT QUESTIONNAIRE*



**2022**

# Contents

- 1. Introduction ..... 3
  - 1.1. The purpose of the guideline ..... 3
  - 1.2 The design of the abridged guideline ..... 4
- 2. The Institutional Capacity Building Framework..... 5
- 3. The Development Levels ..... 6
  - Level 1 – The Founding Level ..... 6
  - Level 2 – The Development Level ..... 6
  - Level 3 – The Established Level..... 7
  - Level 4 – The Managed Level ..... 7
  - Level 5 – The Optimised Level ..... 8
- 4. The domains and elements ..... 8
  - Independence and the Legal Framework ..... 9
  - Organisation and Management ..... 11
  - Human Resources ..... 14
  - Audit Standards and Methodology ..... 16
  - Communication and Stakeholder Management..... 18
- 5. How to use the ICBF ..... 20
- 6. Appendix 1: AFROSAI-E ICBF – A summary of the institutional perspective..... 1
- 7. Appendix 2: 2020 ICBF Questionnaire including questions across the domains, elements, indicators and the expected results for level 1 to level 4 ..... 1
  - Independence and Legal Framework..... 1
  - Organisation and Management ..... 19
  - Human Resources ..... 30
  - Audit Standards and Methodology ..... 45
  - Communication and Stakeholder Management..... 56

# 1. Introduction

## 1.1. The purpose of the guideline

Supreme Audit institutions (SAIs) play a vital role in facilitating accountability of governments to the legislature and the public for their stewardship of public funds – thus helping to ensure the transparency of government operations. SAIs are uniquely suited to providing independent views on the quality of public sector management and the extent to which the executive branch of government is operating within the law, and commenting on the effectiveness of its public financial management systems.

It is therefore critical that SAIs develop their professional and institutional capacity to discharge the requirements of their mandates in the most efficient and effective way. The AFROSAI-E institutional capacity-building framework enables and supports member-SAIs to develop and sustain their role and capacity.

The ICBF provides information and insight to member-SAIs, and can be used in the following ways:

- For general self-assessments, enabling SAIs to identify areas of improvement and how these can be achieved from an institutional perspective (own capacity building). This will provide information to management to guide their strategies and to track progress against planned initiatives.
- Benchmark self-assessment results against other SAIs through the annual state of the region report. The target is level 3 of the maturity framework, and, going forward, members that have already achieved level 3 should better assist members that are still below target.
- Collective knowledge enables the Secretariat to better understand the needs in the region and to responsively allow for the development of learning interventions.
- When development partners and donors interact with SAIs, they can also use the ICBF information to better understand a SAI's requirements and to focus on bilateral agreements.

As such, the ICBF is primarily a framework for the SAI to support its endeavours to reach level 3 and beyond in the best possible way. It is not only an instrument for self-assessment. It can also be used as a quality control management system of the SAI that can be deployed, together with other capacity-building models. It is important that when using the guideline, the focus is on how the SAI can improve its results, and thereby its position, in relation to its counterparts in the INTOSAI community.

This abridged ICBF guideline includes guidance on how SAIs can rate the annual survey questions based on selected indicators in the detailed ICBF guideline.

It is important to note that the results of an annual self-assessment based on the ICBF is only one way for a SAI to capture its position and its needs for development based on identified capacity and performance gaps. A SAI can have additional means for this purpose.

Once the *State of Region: ICBF Self-Assessment Report* has been adopted at the AFROSAI-E annual Governing Board meeting, it becomes a public document that is published on our website. There has so far been a great interest in the report among the donors, institutional partners and other stakeholders. It is therefore essential that the information from the individual SAIs is as valid and realistic as possible. Any “overrating” of the actual situation at the SAI regarding its development level, can be counterproductive to the interest and the needs of the SAI.

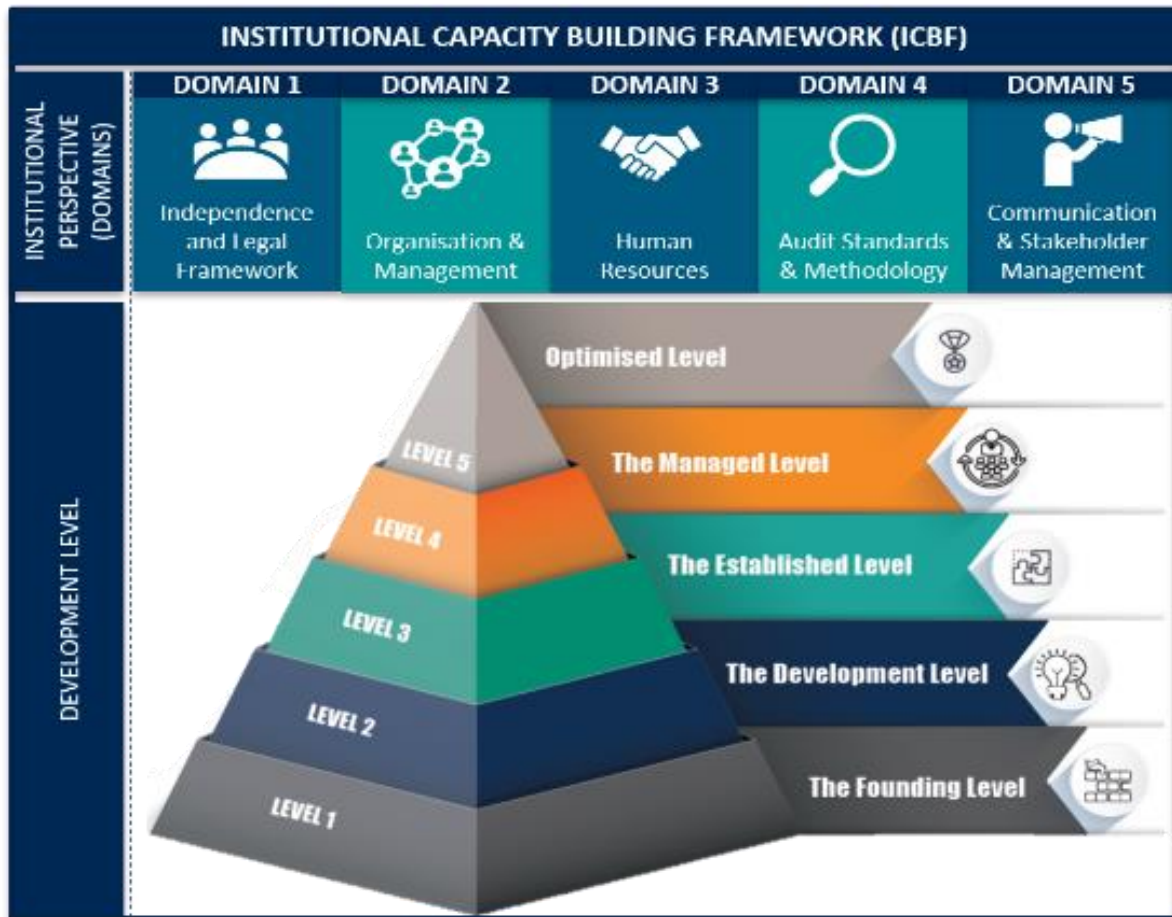
It is expected that a SAI on level 3 and above should not be dependent on continuous external support such as donor funding and long-term advisors. Should a SAI position itself on level 3 or above while they need external support, it could result in the discontinuation of support or a lack of interest by development partners in future support within the particular area(s).

## **1.2 The design of the abridged guideline**

The guideline consists of a narrative section and two appendices. The narrative provides the background and the overall picture of the AFROSAI-E Institutional Capacity Building Framework. Appendix 1 contains the ICBF. The latter is generic and needs to be interpreted to be used. The interpretation is explained in this narrative and details are given in Appendix 2.

## 2. The Institutional Capacity Building Framework

The Institutional Capacity Building Framework comprises five development levels, 1 to 5, and five institutional development areas or domains: Independence and Legal Framework, Organisation and Management, Human Resources, Audit Standards and Methodology, and, finally, Communication and Stakeholder Management. Each domain contains several elements. Table 1 (below) shows the structure of the ICBF.



**Table 1: The AFROSAI-E Institutional Capacity Building Framework (ICBF), with the relationship between its five development stages and its five institutional perspectives named domains**

The domains with their elements are based on international standards and other best practices. They provide the SAI with an institutional and holistic perspective. The domains with their elements need to be developed in congruence – as the domains are interdependent. Communication is, for example, an important tool for independence, audit standards and human resources. Even if a SAI is more successful in fulfilling the conditions for some elements than others on a level – the conditions on one level must be fulfilled before a SAI can say that it achieved the specific level.

### 3. The Development Levels

The five development levels in the ICBF can briefly be characterised as follows:

#### Level 1 – The Founding Level

A SAI exists, but *everything is rudimental*. The following are examples of typical scenarios under level 1:

- The SAI is part of the executive government structure and is not independent in any area.
- The audit work is not organised according to a strategic, annual operational or audit work plan, and the work is not carried out according to the INTOSAI Code of Ethics (ISSAI 130).
- There is no human resource policy or development plan.
- Audits are not based on manuals aligned with international standards (ISSAIs).<sup>1</sup>
- Audits conducted do not cover more than 50% of the central budget expenditure.
- No performance and IS audits are being carried out.
- The SAI is reporting to the Executive, Ministry of Finance, or the Presidency.

*No plans exist or are carried out to change the situation.*

#### Level 2 – The Development Level

The following are examples of typical scenarios under level 2:

- The SAI exists and has some legal provisions for its independence, but this provision is inadequate.
- The SAI is fully dependent on the executive for its human and financial resources.
- The Head of the SAI (HoS) is appointed by the executive.
- Access to information, discretion to select audit topics, freedom to decide on content, timing and publishing of reports, can all be provided by the legislation – but is not carried out without obstacles.
- The SAI has no direct access to parliament to submit audit reports.
- Strategic, annual operational, overall audit, HR development and communication plans, and the thinking behind these, can be planned or under development, but are not implemented.
- Plans and development work are also underway to implement ISSAIs.
- The combined (financial and compliance) audit coverage has increased to at least 75% of the central budget expenditure.
- The performance audit is not yet organised in a unit and less than three performance audit reports are annually submitted.
- IS audits are not carried out nor are they integrated into the main types of audits

---

<sup>1</sup> International Standards of Supreme audit Institutions.

To summarise then, there are *plans and/or the SAI is planning to develop plans, but very little is implemented*. For example, if a SAI has a manual in line with the standards, but the manual is not used by its staff on a regular basis – then the manual is not implemented, and the SAI is still on level 2.

### Level 3 – The Established Level

The plans prepared or under development at level 2, are implemented at level 3. *However, improvement in some areas or in the implementation is needed*. The following are examples of typical scenarios under level 3:

- The SAI has legislative, administrative/managerial and financial independence.
- The SAI reports directly to parliament.
- The HoS is appointed by, or with the approval of, and can only be removed by parliament.
- Functional strategic and operational plans are implemented as well as important quality control requirements for the SAI – as set by the top management.
- The implemented management information system can track the chosen key management information – including costs, quality and timeliness of audits.
- Human resource policies are implemented with different parts such as recruitment and retention policies, performance appraisal systems, and training and development policy.
- The audits are based on manuals complying with the ISSAI’s requirements. The combined (financial and or compliance) audit coverage has achieved 100% of the budget expenditure – in accordance with the mandate of the SAI.
- The performance audit is organised in a unit which produces at least three audit reports annually.
- The IS audit function is organised in a unit and its work responsibilities include stand-alone IS audits.
- A communication strategy for internal and external engagement is implemented.

### Level 4 – The Managed Level

Full compliance with *all* requirements on level 3 is achieved by the SAI – i.e. all the requirements for the five domains and the individual elements in the domains are met. The SAI and the key stakeholder are *fully satisfied* at level 4 *with inter alia the implementation* of plans and procedures. At level 4, the SAI has achieved fully sustainable development. In addition to the conditions at level 3, the SAI can manage *its core business in the most cost-efficient and cost-effective way*. The following are examples of typical scenarios under level 4:

- Key stakeholders are fully satisfied with the level of the SAI’s independence and how it is maintained.
- Risks are expertly managed by the SAI, which now can produce strategic and annual operational plans based on calculated costs.
- The “tone at the top” creates an environment which encourages change and innovation at the SAI.

- Staff productivity is measured.
- The SAI's human resource and development policies and plans are integrated with the key audit processes – to the full satisfaction of the staff and key stakeholders.
- The audit coverage is at level 3, 100% of the budget expenditure – but now to the full satisfaction of the SAI and key stakeholders.
- The annual audit report(s) is/are submitted to parliament within two months of the period covered/within the legislated dates.
- The SAI is using at least 40% of its audit staff for the performance audit.
- The IS audit processes are fully integrated into all types of audits and the SAI is carrying out separate IFMIS audits, annually
- Communication channels between the SAI and key stakeholders are implemented to the full satisfaction of the parties.
- The SAI provides value and benefit to its stakeholders and is a well-recognised institution by the media and the public.

### Level 5 – The Optimised Level

The SAI complies fully with all requirements on level 4. On level 5, the SAI can scan the environment and *position itself to use resources in the most proactive and value-adding way*. To optimise its use of resources, the SAI must constantly evaluate, analyse and assess its policies, objectives, strategies, systems, procedures, capacity, the skills of its staff, and the impact of its decisions. To be able to do that, the SAI must have implemented a fully-fledged environmental scanning system and have adopted a proactive audit approach.

To promote its products and its image, the SAI will issue special reports to enable audit observations and to issue “early warning” recommendations. The SAI is at this level, using at least 50% of its audit staff for the performance audit. It interacts actively with its stakeholders and provides value and benefits to the full satisfaction of all stakeholders.

## 4. The domains and elements

The conditions at the five levels in the ICBF are defined in detail by the elements in the five different domains, which are:

- Independence and Legal Framework.
- Organisation and Management.
- Human Resources.
- Audit Standards and Methodology.
- Communication and Stakeholder Management.



However, the elements are not level-specific, as shown in Appendix 1. For example, a SAI recognised as having reached the established level (good control measures and practices) would be considered to have met the minimum standards expected. This level also equates to the SAI having defined plans, policies, structures, and systems to address the requirements of the INTOSAI principles, ISSAIs, and best practices, where the SAI has direct responsibility. SAIs are encouraged to attain good measures and practices, as a minimum, in all domains of the ICBF. The specification of the elements for the conditions on levels 1 to 5 is done by indicators. How this is done is described in section five of this guideline.

Below is a list of the five domains and their generic elements, with short descriptions and references to applicable standards and best practices for the individual elements. The domains are interrelated, which means it is sometimes difficult to draw a sharp line between domains. Individual elements in one domain can have close relations with elements in another domain – as can be seen below.

## Independence and the Legal Framework

This domain covers the demands on the independence (operational, financial and administrative) of a SAI – as formulated in the Lima Declaration (INTOSAI-P 1) and the Mexico Declaration (INTOSAI-P 10). The domain includes the following elements:

### ***Independence of the SAI – Constitutional/legal framework***

Legislation that spells out, in detail, the extent of SAI independence is required (Mexico Declaration (INTOSAI-P 10) Principle 1). Ideally, the establishment of SAIs and the necessary degree of their independence should be laid down in the Constitution. However, the details may be and are often set out, in a separate audit law/act.

### ***Independence of the Head of SAI (HoS) and staff***

The independence of SAIs is inseparably linked to the independence of their head and staff. The Lima Declaration recommends that the Constitution should guarantee the independence of the HoS. The legislation should specify the conditions for appointments, reappointments, employment, removal and retirement of the HoS (Mexico Declaration (INTOSAI-P 10), Principle 2). Audit staff must not be influenced by the audited organisations or be dependent on such organisations (Mexico Declaration (ISSAI 10), Principle 3; Quality Control of SAIs (ISSAI 140), Element 4).

### ***The SAI has a sufficiently broad mandate***

SAIs should be empowered to audit the:

1. Use of public monies, resources, or assets, by a recipient or beneficiary – regardless of its legal nature.
2. Collection of revenues owed to the government or public entities.

3. Budget and budgetary processes, performance information and environmental issues of government or public entities.
4. Legality and regularity of government or accounts of public entities.
5. Quality of financial management and reporting.
6. Economy, efficiency and effectiveness of government or public entities' operations (Mexico Declaration (INTOSAI-P 10), Principle 3).

The mandate of the SAI should be clearly defined – preferably in the Constitution or in separate audit legislation. It should spell out the powers and responsibilities of the SAI, such as the mandate to carry out certain audits, e.g. performance audits and the mandate to audit certain entities. Except when specifically required to do so by legislation, SAIs should not audit political decisions, laws or policies, but should restrict themselves to the audit of their implementation.

***The Head of the SAI and his/her staff have the mandate and discretion to discharge its function – access to information***

SAIs should have adequate powers to obtain timely, unfettered, direct and free access to all the necessary documents and information – for the proper discharge of their statutory responsibilities (Mexico Declaration (INTOSAI-P 10), Principle 4).

***The Head of the SAI and his/her staff have the mandate and discretion to discharge its function – discretion in the selection of audit topics***

SAIs are free from direction or interference from the legislature or the executive in the selection of audit issues (Mexico Declaration (INTOSAI-P 10), Principle 3).

***The Head of the SAI and his/her staff have the mandate and discretion to discharge its function – freedom to decide on the content, and timing of audit reports and to publish and disseminate them***

SAIs are free to decide the content of their audit reports and the timing of these reports, except where specific reporting requirements are prescribed by law. The legislation should specify minimum audit reporting requirements for a SAI, and, where appropriate, specific matters that should be subject to a formal audit opinion or certificate. SAIs may accommodate specific requests for investigations or audits by the legislature or one of its commissions, or the government. They are also free to publish and disseminate their reports, once they have been formally tabled or delivered to the appropriate authority – as required by law (Mexico Declaration (INTOSAI-P 10), Principle 6).

***The Head of the SAI and his/her staff have the mandate and discretion to discharge their function – direct submission of reports to parliament***

SAIs will be empowered to and required by the Constitution to report findings annually and independently to parliament or any other responsible body. (Lima Declaration (INTOSAI-P 1), Section 16).

***Effective follow-up mechanism on recommendations***

SAIs will have their own internal follow-up system to ensure that the audited entities properly address their observations and recommendations – as well as those made by the legislature, one of its commissions, or the auditee’s governing board, as appropriate. The follow-up report is submitted by the SAI to the legislature, one of its commissions, or the auditee’s governing board, as appropriate, for consideration and action (Mexico Declaration (INTOSAI-P 10), Principle 7).

***Independence of the SAI - Financial autonomy, managerial/administrative autonomy and appropriate human, material and monetary resources***

SAIs should have available the necessary and reasonable human, material, and monetary resources – the executive should not control or direct access to these resources. The SAI manages its budget and allocates it appropriately. The legislature or one of its commissions is responsible for ensuring that the SAI has the proper resources to fulfil its mandate (Mexico Declaration/ INTOSAI-P 10, Principle 8).

***The SAI’s reporting on own activities and use of resources***

SAIs will assess their operations and performance in all areas, such as financial audit and performance audit, and report on the efficiency and effectiveness with which they use their funds. SAIs may use performance indicators to assess the value of audit work for parliament, citizens and other stakeholders. They should follow up their visibility, outcomes and impact through external feedback (Principles of transparency and accountability (INTOSAI-P 20), Principle 6). A SAI performance report should be submitted annually to the legislature and other state bodies – as required by the Constitution, statutes or legislation or as a best practice – and to the public (Mexico Declaration (INTOSAI-P 10), Principle 3).

***Oversight and accountability: Parliament or an oversight body appoints the SAI’s external auditors***

The SAIs’ financial statements are made public and are subject to external independent audit or parliamentary review (Principles of transparency and accountability (INTOSAI-P 20), Principle 6). The Board/Commission of SAI where it exists does not infringe on the independence of the SAI in both its financial and administrative functions.

## **Organisation and Management**

The key aspects of the domain are based on organisational planning processes and their implementation – thus integrating both strategic and operational levels of the organisation. This domain also covers management tools related to the areas of leadership, management information, governance and internal control systems. In addition, it is concerned with the functional structures and capacity within the SAI to fulfil its audit mandate and be a model organisation. The areas covered in this domain are based on the principles of INTOSAI-P 12, 20 and 50 and, ISSAI 130 and 140.

It includes the following elements:

***Leadership and direction***

A SAI should establish policies and procedures designed to promote an internal culture recognising that quality is essential in performing all its work. The policies and procedures should be set by the HoS, who retains overall responsibility for the system of quality control (Quality Control for SAIs (ISSAI 140), Element 1).

### ***Strategic planning<sup>2</sup>***

SAIs should in their planning be free from direction or interference from the legislature or executive (Mexico Declaration (INTOSAI-P 10), principle 3), but their strategy among others should be made public (Principles of transparency and accountability (INTOSAI-P 20), principle 2). SAIs should, according to INTOSAI-P 20, Principle 6, manage their operations economically, efficiently, effectively, and in accordance with laws and regulations that necessitate planning.

There are no specific standards for the content of strategic and annual operational planning. However, AFROSAI-E has, in cooperation with IDI, developed and published a handbook on strategic planning.

### ***Annual Operational Planning<sup>3</sup>***

What is valid in the standards for strategic planning is also valid for annual operational planning. There are, as for the strategic plan, no specific standards for the content of the annual operational plan.

### ***The organisation of the SAI – organisational development***

The SAI is constantly trying to organise its staff in functions and units with relevant reporting levels to achieve the strategic goals and objectives in the most economic, efficient and effective way. SAIs should, in their organisation and management of their office, be free from direction and interference from the legislature and the executive (Mexico Declaration (INTOSAI-P I 10), principle 3).

### ***The organisation of the SAI – the existence of a performance audit unit***

SAIs should be empowered to audit the economy, efficiency and effectiveness of government and public entity operations (Mexico Declaration (INTOSAI-P 10), principle 3). There are no standards for how to organise the performance audit units. However, experience has shown that there is a critical mass of a minimum of 10 persons for a unit to develop its profession, handle staff turnover, and integrate new members.

### ***The organisation of the SAI – the existence of an IS-audit function***

There are different opinions among practitioners on how to organise the IS audit (Information System audit). Some prefer a separate unit, while most prefer an integrated solution where the IS audit function is integrated within the financial, compliance and performance audit units. The focus in this Guide is therefore on the development of IS audit methods to enable functional capacity development, and not

---

<sup>2</sup> AFROSAI-E/IDI Strategic Planning; A Handbook for Supreme Audit Institutions, 2009, page 31ff.

<sup>3</sup> Annual operational planning is about developing annual detailed plans for the implementation of the strategic plan. Ibid page 33.

on how IS audit is organised. AFROSAI-E developed a Guide promoting both separation and integration – depending on the context of the SAI.

### ***The organisation of the SAI – the existence of an IT-support function***

The ICBF uses the COBIT framework (Control Objectives for Information and Related Technology), which provides guidance to management on the organisational aspects of the IT support unit. The framework gives guidance on the ratio of the IT staff to total employees.

### ***An internal control system***

An internal control system – including an internal audit function – consists of the following interrelated components: control environment, risk assessment, control activities, information and communication, and finally monitoring. The system is designed to provide a reasonable assurance that the SAI's general objectives are being achieved, including appropriate internal controls over their financial management and operations. This may include internal audits and other measures described in INTOSAI guidance (INTOSAI-P 20, principle 6).

### ***Use of resources – management information system (MIS) tracking key management information***

Information systems allow for the production of reports that contain operational, financial and non-financial, and compliance-related information, which makes it possible to run and control the operation. They deal not only with internally generated data but also with information about external events, activities and conditions necessary to enable decision-making and reporting. Management's ability to make appropriate decisions is affected by the quality of information, which implies that the information should be appropriate, timely, current, accurate and accessible (INTOSAI GOV 9100 Guidelines for Internal Control Standards for the Public Sector, page 36).

### ***Use of resources – a time recording system to enable reporting of staff costs***

A time recording system is part of the management information system. Common knowledge is that a SAI needs a time recording system to use its human resources efficiently and effectively.

### ***Code of ethics and its monitoring***

SAIs should have ethical rules or codes, policies and practices, which are aligned with the ISSAI 130, Code of Ethics. They should prevent internal conflicts of interest and corruption and ensure transparency and legality of their operations – as well as actively promote ethical behaviour throughout the organisation. The ethical requirements and obligations of auditors, magistrates in the Court model, civil servants or others, are made public (Principles of transparency and accountability (INTOSAI-P 20), Principle 4).

A SAI should communicate timely and widely on its activities and results in (INTOSAI-P 20, Principle 8), which should include information about the implementation of the code of ethics. The information requires monitoring. Monitoring the implementation of a code of ethics is also part of the internal control system.

## Human Resources

The Human Resources Domain covers the management and development of SAI Staff. It focuses on the progress of SAIs in terms of the development and implementation of HR strategies, interventions, plans, policies and processes. The need to monitor, evaluate and report on the effectiveness of HR policies and procedures within the SAI is critical. It covers, among others, areas related to recruitment, induction, retention, recognition, performance management, training, career development and staff wellness. The domain is based on the principle that human capital is the most important resource in any organisation. A strategically positioned HR function enables any SAI to anticipate change and to leverage audit capacity for greater efficiency and effectiveness.

Human Resources includes the following elements:

***A human resource and professional development policy (including recruitment, remuneration, retention, performance management, career development, training, staff welfare, professional development and job rotation)***

A SAI should establish policies and procedures designed to help it secure with reasonable assurance adequate human resources with the competence, capabilities and commitment to ethical principles, which are necessary to:

- a) Perform its tasks in accordance with relevant standards and applicable legal and regulatory requirements.
- b) Enable the SAI to issue reports that are appropriate in the circumstances.

SAIs should ensure that Human Resources policies and procedures give appropriate emphasis to quality. Such policies and procedures related to: recruitment (and the qualifications of recruited staff), performance evaluation, professional development, capabilities (including sufficient time to perform assignments to the required quality standard), competence (including technical competence), career development, promotion, compensation, and the estimation of personnel needs (Quality control for SAIs (ISSAI 140), Element 4).

The AFROSAI-E Human Resource Management Handbook supports SAIs operating under different circumstances – within or out of the civil service. This Handbook captures INTOSAI-P 12 principles, ISSAI 100 requirements and new considerations in the draft ISSAI 130.

***Development plan(s) aligned with the strategic plan and annual operational plan***

SAIs manage their operations economically, efficiently, effectively and in accordance with laws and regulations (Mexico Declaration (INTOSAI-P 10), principle 6). The implication of principle 6 is that there should be a close relationship between the SAI strategic and operational plans and the annual development or capacity-building plan – which includes training and other human resource development activities.

***Management of personnel – management of recruitment, development, staff welfare programmes, the performance appraisal system, staff retaining system, mechanism to fill vacant posts and system for the exit of personnel***

The management of personnel is both an efficiency/effectiveness issue and a quality issue. SAIs should ensure that Human Resources policies and procedures give appropriate emphasis to quality. Such policies and procedures are related to recruitment (and the qualifications of recruited staff), performance evaluation, professional development, capabilities (including sufficient time to perform assignments to the required quality standard), competence (including technical competence), career development, promotion, compensation, and the estimation of personnel needs (Mexico Declaration (INTOSAI-P 10), Principle 6 and Quality Control for SAIs (ISSAI 140), Element 4: Human Resources).

***Training aspects with evaluation mechanisms: New entrants, management development, leadership development, on-the-job training, secondments to other SAIs, audit/accounting qualifications and the coaching and mentoring process***

Special attention should be given to improving the theoretical and practical professional development of all members and audit staff of SAIs, through internal, university and international programmes. SAIs should promote learning and training for all staff to encourage their professional development and to help ensure that personnel are trained in current developments in the profession (Lima Declaration, (INTOSAI-P 1), section 14 and Quality Control for SAIs (ISSAI 140), Element 4 and 6).

***SAI's capacity to train its staff***

The fulfilment of this element is dependent on the implementation of INTOSAI-P 10, Principle 6, and ISSAI 140, Element 4. The element highlights the SAI's capacity to use the information to further enlarge the knowledge and skill of the staff and management (Mexico Declaration (INTOSAI-P 10), Principle 6, and Quality Control for SAIs (ISSAI 140), Element 4). A SAI should be responsive *inter alia* to new/revised standards and regional manuals, and function as a learning organisation.

***SAI capacity to use the information and develop knowledge and skill (a learning organisation)***

SAIs should strive to achieve a culture that recognises and rewards high-quality work throughout their structure. To achieve that culture, the HoS should set the right "tone at the top", which emphasises the importance of quality in all work of the SAI. Skills and competencies needed to perform the work to achieve the SAI's mission and meet their responsibilities will be maintained and developed by the SAI, which should promote learning and training for all staff to encourage their professional development (Principles of Transparency and accountability (INTOSAI-P 20), Principle 6; Quality Control for SAIs (ISSAI 140), Elements 1 and 4).

## Audit Standards and Methodology

SAIs are expected to develop, implement and maintain appropriate up-to-date ISSAI-compliant audit tools manuals, guidelines and templates – in accordance with their mandate and national legislative requirements.

The implementation of these tools should be facilitated by robust policies, systems and processes that recognise the importance of delivering quality audit services. In addition, it includes areas related to internal and external quality assurance and the use of electronic working papers and computer-assisted audit techniques. Because this domain covers the core audit function of the SAI from the planning to reporting stages, it is intricately linked with elements in the other four domains, such as the follow-up of audit recommendations and the user-friendliness of the audit reports.

Some of the elements in this domain are discussed as follows:

### ***Annual Overall Audit Plan covering: Assessments of constraints, current issues and stakeholder expectations, risk assessments in place for prioritising, clear statement of audit coverage, activity plans regularity and performance audits and addressing of backlogs***

SAIs normally operate with limited resources. SAIs should consider their annual work programme and whether they have the resources to deliver the range of work to the desired level of quality. To achieve this, SAIs should have a system to prioritise their work and optimise their resources to the desired level of quality, which also considers the need to maintain quality. If resources are insufficient and pose a risk to quality, the SAI should have procedures to ensure that the lack of resources is brought to the attention of the HoS and, where appropriate, the legislature or budgetary authority (Quality Control for SAIs (ISSAI 140), Element 3: Acceptance and continuance).

The annual overall audit plan provides the SAI with the necessary information to carry out the audits in an efficient and effective way. AFROSAI-E developed guidelines for operational planning and annual audit planning.

### ***Audit manuals – aligned to international standards***

SAIs should use appropriate work and standards and a code of ethics based on official documents of INTOSAI, IFAC, or other recognised standard-setting bodies. SAIs should ensure appropriate policies, procedures and tools such as audit methodologies, are in place for carrying out the range of work that is the responsibility of the SAI. SAIs should ensure that applicable standards are followed in all their work. The audit manuals should be aligned to international standards (Mexico Declaration (INTOSAI-P 10), Value and Benefits of SAIs (INTOSAI-P 12) Principle 3, Quality Control for SAIs (ISSAI 140), Element 5: Performance of audits and other work).

### ***Audit manuals – connected to a training programme***



SAIs should ensure appropriate policies, procedures, and tools, such as audit methodologies, are in place for carrying out the range of work that is the responsibility of the SAI. Promotion of learning and training for all staff to encourage their professional development and regular updating should also be supported by the SAIs (Quality Control for SAIs (ISSAI 140), Element 5 and 4).

***Audit manuals – reviewed and updated regularly***

SAIs should ensure *appropriate* policies, procedures, and tools, such as audit methodologies, are in place for carrying out the range of work that is the responsibility of the SAI (Quality Control for SAIs (ISSAI 140), Element 5). To ensure that the audit manuals are appropriate, the SAI must regularly review and update them.

***Quality control measures and quality assurance: a) SAI policy and procedures, b) Roles and responsibilities defined c) Type of review specified and planned, including nature, scope and frequency, and d) Implementation of a quality assurance handbook or guidance for full compliance to international standards***

A SAI should establish policies and procedures designed to provide it with reasonable assurance that its audits and other work are carried out in accordance with relevant standards and applicable legal and regulatory requirements, and that the SAI issues reports that are appropriate in the circumstances. Such policies and procedures should include:

- a) matters relevant to promoting consistency in the quality of the work performed.
- b) supervision responsibilities.
- c) review responsibilities.

(Quality Control for SAIs (ISSAI 140), Element 5).

***Quality assurances or peer reviews performed by others***

A SAI should establish a monitoring process designed to provide it with reasonable assurance that the policies and procedures relating to the system of quality control are relevant and adequate and are operating effectively. The monitoring process should:

- a) Include an ongoing consideration and evaluation of the SAI's system of quality control, including a review of a sample of completed work across the range of work carried out by the SAI.
- b) Require responsibility for the monitoring process to be assigned to an individual or individuals with sufficient and appropriate experience and authority in the SAI to assume that responsibility.
- c) Require that those carrying out the review are independent (i.e. they have not taken part in the work or any quality control review of the work).

(Quality Control for SAIs (ISSAI 140), Element 6: Monitoring).

***Audit techniques such as electronic working papers and computer-assisted audit techniques***

Audit methods will always be adapted to the progress of the sciences and techniques relating to financial management (The Lima Declaration (INTOSAI-P 1): Section 13, Audit methods and procedures).

SAIs should ensure that they have appropriate policies, procedures, and tools, such as audit methodologies, in place for carrying out the range of work that is the responsibility of the SAI (Quality Control for SAIs (ISSAI 140), Element 5).

***Implementation of the SAI communication strategy for the audit process with the auditees***

SAIs should ensure appropriate procedures are followed for verifying findings, to ensure those parties directly affected by the SAI's work can provide comments prior to the work being finalised. This opportunity to comment should exist – regardless of whether a report is made publicly available by the SAI.

***SAI communication with a) relevant experts, b) professional bodies, c) relevant journals, d) internal audit, and e) other public sector audit institutions***

SAIs should communicate in a timely manner and widely their activities and audit results through the media, websites and other means. The SAI should establish policies and procedures that encourage high quality and prevent low quality. This includes creating a stimulating environment, which encourages the proper use of professional judgment and promotes quality improvements (Principles of transparency and accountability (INTOSAI-P 20), Principle 8). The international exchange of ideas and experiences within the INTOSAI institutions is an effective means of helping SAIs accomplish their task (The Lima declaration (INTOSAI-P 1), Section 15, International exchange of experiences).

***SAI reporting should ensure follow-up of previous recommendations***

SAIs should have their own internal follow-up system to ensure that the audited entities properly address the observations of the SAIs and recommendations, as well as those made by the legislature, one of its commissions, or the auditee's governing boards – as appropriate (Mexico Declaration (INTOSAI-P 10), Principle 7).

***SAI reporting should ensure a standard structure of reports, that is user-friendly, with materiality considerations***

The reports shall present facts and their assessment in an objective, clear manner and be limited to essentials. The wording of the reports will be precise and easy to understand (The Lima Declaration (INTOSAI-P 1), Section 17; Method of reporting).

## **Communication and Stakeholder Management**

This domain covers areas related to the engagement of SAIs with their internal and external stakeholders, guided by strategies and plans that are aligned with, and in support of, the strategic goals and mandate of the SAI. The elements of this domain include the channels and processes established by the SAI to engage, among others, parliament, the Public Accounts Committee, the judiciary, the media, and citizens – to support oversight, good governance and public participation in the accountability cycle. This domain

is intricately linked to the other four domains, as it includes elements related to SAIs' performance and the results of audits.

It covers the following elements:

***Communication strategy covering internal and external communications based on: legal framework, vision, mission and values, stakeholder analyses (including prioritisation), situation analysis, e.g. SWOT or similar, and gap analyses considerations***

SAIs should make public their mandate, responsibilities, mission, and strategy. They should also adopt audit standards, processes and methods, and communicate these. The SAIs should communicate in a timely manner and widely on their activities and audit results through the media, websites and by other means (Principles of transparency and accountability (INTOSAI-P 20, Principles 2, 3 and 8).

The AFROSAI-E Communication Handbook (2010) includes guidance and good practice to support SAIs in developing communication strategies.

***Channels of communication between SAI and parliament, public accounts committee (PAC) and judiciary***

SAIs should communicate in a timely manner and widely with interested parties (Mexico Declaration (INTOSAI-P 20), Principle 8, INTOSAI-P 12-Value and Benefits of SAI, principle 6). The parliament, PAC and the judiciary, in countries with a court system, should be the most important parties to communicate with. It is therefore important that the SAI establishes communication channels with these stakeholders.

***Ad hoc meetings with the Ministry of Finance and oversight bodies***

A SAI should have full discretion to discharge their responsibilities and should cooperate with the government or public entities that strive to improve the use and management of public funds (Mexico Declaration (INTOSAI-P 10), Principle 3). Channels of communication should be established between the SAI and important stakeholders. However, it is important that aside from annually planned meetings with stakeholders such as the Ministry of Finance and oversight bodies, ad hoc meetings should be arranged to discuss emerging areas of interest and concerns.

***Internal communication including a) alignment of staff to the vision, mission, goals and objectives of the SAI, and b) implementation of effective sharing practices***

SAIs make their mandate, missions, organisation and strategy publicly available (Principles of transparency and accountability (INTOSAI-P 20), Principle 2). To achieve this external communication objective, a SAI must ensure – via effective internal communication – that the staff fully understand what they are expected to do (Value and Benefits of SAIs (INTOSAI-P 12) and Quality Control for SAIs (ISSAI 140), Element 4).

Guidance on developing external and internal communication strategies is included in the AFROSAI-E Communication Handbook.

***Promotion of the SAI via engagement with the media, public, academic institutions and the international community and organisations***

SAIs must communicate in a timely manner and widely their activities and audit results through the media, websites and by other means. They should communicate openly with the media, civil society organisations and other interested parties on their operations and make the audit results visible in the public arena. SAIs should also encourage public and academic interest in their most important conclusions (Principles of transparency and accountability (INTOSAI-P 20), Principle 8, INTOSAI-P 12 principle 6).

***Audit performance and results***

SAIs should report publicly on the results of their conclusions regarding overall government activities. The reporting should include the SAI's own actions and activities (Principles of transparency and accountability (INTOSAI-P 20) and Value and Benefits of SAIs (INTOSAI-P, principle 6)).

## **5. How to use the ICBF**

The ICBF self-assessment methodology is meant to help SAIs to understand their current level of development and to consider future development opportunities. As with any other such processes, the outcome of the self-assessment will depend on the integrity, accuracy, and fairness with which the assessors applied themselves in complying with the information. As such, the value of undertaking a self-assessment exercise will rest primarily in the discussions that follow during and after the process. The elements in the Framework are generic – which means that they are the same for all five levels. Indicators have therefore been developed to assist the SAIs to position themselves in the ICBF.

The use of the indicators will result in different positions in the domains – depending on the SAI's development level. The appended matrix (Appendix 2) is designed to help the SAI in its assessment and to determine where the SAI is positioned between level 1 and level 4 in the Framework. Level 5 is not included, as none of the SAIs in the region has achieved that level for any of the elements. Most SAIs are between levels 2 and 3, which explains why the AFROSAI-E Corporate Plan 2020–2024 still sets level 3 as the target for SAIs.

To indicate relative strengths and weaknesses within an element, the SAI assessment team should enter a score of one to four for each question, depending on the extent to which they view the factors within the question to be fully addressed. An overall average score for the domain is then calculated to determine the level of development across each of the five domains. It should be noted that in making the assessment, a degree of professional judgement is required – as legislation is not always clear. It is

therefore strongly suggested that the assessments be made by an appropriate group of well-trained and knowledgeable persons, including both management and 'independent' staff members (possibly from the SAI's QA unit/function) selected from a cross-function of disciplines – both in terms of expertise and experience to ensure integrity and objectivity. The Secretariat provided both regional and SAI-level training so that SAIs can effectively carry out the self-assessments.

It is necessary to assess the indicators in a way that helps different persons to come to the same result when using the indicators. It should also be possible to find evidence on why the result of an indicator has been positioned at a specific level. Words like implementation, therefore, need to be interpreted in the same way – either if the functioning is not necessarily 100% or if it is not to the full satisfaction of the SAI and key stakeholders. It must be possible to document if the SAI and key stakeholders are fully satisfied. "What is a key stakeholder?" must be defined by the individual SAI's context and legal environment. However, staff are always part of the key stakeholders – as well as parliament and the executive.

The result of the self-assessment and the conclusions drawn can be used as input in strategic, monitoring, and other planning initiatives. The documented result is an important source for the SAI top management's monitoring and evaluation of the development of the SAI. The result can also be used for benchmarking with other SAIs or for reporting and providing information to key stakeholders.

## 6. Appendix 1: AFROSAI-E ICBF – A summary of the institutional perspective

INDEPENDENCE AND LEGAL FRAMEWORK	ORGANISATION AND MANAGEMENT	HUMAN RESOURCES	AUDIT STANDARDS AND METHODOLOGY	COMMUNICATION AND STAKEHOLDER MANAGEMENT
<p><b>INDEPENDENCE OF THE SAI</b></p> <ul style="list-style-type: none"> <li>➤ Appropriate and effective constitutional/statutory/ legal framework</li> </ul> <p><b>INDEPENDENCE OF THE HEAD OF SAI AND MEMBERS OF JURISDICTIONAL CONTROL INSTITUTIONS</b></p> <ul style="list-style-type: none"> <li>➤ Security of tenure</li> <li>➤ Legal immunity in the normal discharge of their duties</li> </ul> <p><b>SUFFICIENTLY BROAD MANDATE</b></p> <ul style="list-style-type: none"> <li>➤ A broad mandate and full discretion in the discharge of SAI functions</li> </ul> <p><b>ACCESS TO INFORMATION</b></p> <p><b>RIGHT AND OBLIGATION TO REPORT</b></p> <ul style="list-style-type: none"> <li>➤ Direct submission of reports to parliament</li> <li>➤ Discretion in the selection of audit issues</li> <li>➤ Freedom to decide on content, the timing of audit reports, and when to publish and disseminate them</li> </ul>	<p><b>LEADERSHIP AND DIRECTION</b></p> <p><b>STRATEGIC AND OPERATIONAL PLANNING</b></p> <ul style="list-style-type: none"> <li>➤ Strategic Plan</li> <li>➤ Operational Plan</li> <li>➤ Annual Overall Audit Plan</li> <li>➤ Monitoring and Evaluation system</li> </ul> <p><b>ORGANISATION OF THE SAI</b></p> <ul style="list-style-type: none"> <li>➤ Organisational development</li> <li>➤ Quality Management system</li> <li>➤ Risk Management system</li> <li>➤ Existence of PA, ICT &amp; IS audit functions</li> </ul> <p><b>Governance of the SAI</b></p> <ul style="list-style-type: none"> <li>➤ Internal Control systems</li> <li>➤ Organisational Structures</li> <li>➤ Internal Audit</li> <li>➤ Oversight Committees</li> </ul> <p><b>RESOURCE MANAGEMENT</b></p> <ul style="list-style-type: none"> <li>➤ A management information system (MIS) tracking key management information</li> <li>➤ A time recording system to enable reporting of staff costs</li> </ul>	<p><b>HUMAN RESOURCE AND PROCEDURES</b></p> <p>Including:</p> <ul style="list-style-type: none"> <li>➤ Recruitment</li> <li>➤ Remuneration</li> <li>➤ Professional development</li> <li>➤ Job rotation</li> <li>➤ Retention</li> <li>➤ Exit</li> </ul> <p><b>HUMAN RESOURCE FUNCTION</b></p> <ul style="list-style-type: none"> <li>➤ Resourcing of HR Function</li> <li>➤ Knowledge management</li> </ul> <p><b>HUMAN RESOURCES STRATEGY</b></p> <p>Aligned with:</p> <ul style="list-style-type: none"> <li>➤ Strategic plan</li> <li>➤ Annual HR plan</li> <li>➤ Recruitment</li> </ul> <p><b>RECRUITMENT PROCESSES</b></p> <p><b>PERFORMANCE MANAGEMENT OF STAFF</b></p> <ul style="list-style-type: none"> <li>➤ Performance management system</li> <li>➤ Performance appraisals</li> <li>➤ Rewarding and consequence management</li> </ul> <p><b>STAFF WELFARE AND WELLNESS</b></p> <ul style="list-style-type: none"> <li>➤ Staff welfare</li> <li>➤ Retaining</li> <li>➤ Filling of vacant posts</li> <li>➤ Exit</li> </ul>	<p><b>AUDIT COVERAGE</b></p> <p>Covering:</p> <ul style="list-style-type: none"> <li>➤ Clear statement of audit coverage</li> <li>➤ Activity plans for all types of audits</li> <li>➤ Addressing of backlogs</li> </ul> <p><b>AUDIT STANDARDS AND QUALITY MANAGEMENT</b></p> <ul style="list-style-type: none"> <li>➤ Aligned to international standards</li> <li>➤ Connected to training programmes</li> <li>➤ Reviewed and updated regularly</li> <li>➤ Implementation of a quality assurance handbook or guidance for full compliance with international standards</li> </ul> <p><b>AUDIT ENGAGEMENT PROCESS</b></p> <ul style="list-style-type: none"> <li>➤ SAI policy and procedures</li> <li>➤ Roles and responsibilities</li> <li>➤ Supervision and review</li> </ul>	<p><b>COMMUNICATION STRATEGY AND PLAN: Based on:</b></p> <ul style="list-style-type: none"> <li>➤ Legal framework</li> <li>➤ Vision, mission, and values</li> <li>➤ Stakeholder analysis (Including prioritisation)</li> <li>➤ SWOT or similar analysis</li> </ul> <p><b>CHANNELS OF COMMUNICATION</b></p> <p>Between:</p> <ul style="list-style-type: none"> <li>➤ SAI and parliament</li> <li>➤ PAC and judiciary</li> </ul> <p>With:</p> <ul style="list-style-type: none"> <li>➤ Relevant experts</li> <li>➤ Professional bodies</li> <li>➤ Relevant journals</li> <li>➤ Internal audit</li> <li>➤ Other public sector audit institutions</li> </ul> <p><b>IMPLEMENTATION OF THE AUDIT ENGAGEMENT STRATEGY</b></p> <p><b>PROMOTION OF THE SAI</b></p> <p>Via:</p> <ul style="list-style-type: none"> <li>➤ Engagement with: <ul style="list-style-type: none"> <li>&gt; Media</li> <li>&gt; The public</li> <li>&gt; Academic institutions</li> <li>&gt; International community and organisations</li> <li>&gt; Use of effective information-sharing practices</li> </ul> </li> </ul>

INDEPENDENCE AND LEGAL FRAMEWORK	ORGANISATION AND MANAGEMENT	HUMAN RESOURCES	AUDIT STANDARDS AND METHODOLOGY	COMMUNICATION AND STAKEHOLDER MANAGEMENT
<p><b>EFFECTIVE FOLLOW-UP MECHANISM at the SAI on its recommendations</b></p> <p><b>FINANCIAL INDEPENDENCE OF THE SAI</b></p> <p><b>ADMINISTRATIVE INDEPENDENCE OF THE SAI</b></p> <ul style="list-style-type: none"> <li>➤ Appropriate human, material and monetary resources</li> </ul> <p><b>OVERSIGHT AND ACCOUNTABILITY</b></p> <ul style="list-style-type: none"> <li>➤ SAI reporting on its own activities and use of resources</li> <li>➤ The parliament or an oversight body appoints the SAI's external auditors</li> </ul>	<p><b>INTEGRITY AND CODE OF ETHICS and its monitoring</b></p>	<p><b>PROFESSIONAL DEVELOPMENT AND TRAINING OF STAFF</b></p> <p>For:</p> <ul style="list-style-type: none"> <li>➤ New entrants</li> <li>➤ Management and leadership development</li> <li>➤ On-the-job training</li> <li>➤ Secondments to other SAls</li> <li>➤ Professional Development System</li> </ul>	<p><b>AUDIT REPORTING</b></p> <p>Such as:</p> <ul style="list-style-type: none"> <li>➤ Engagement letter</li> <li>➤ Audit engagement communication</li> </ul>	<p><b>INTERNAL COMMUNICATION</b> Including:</p> <ul style="list-style-type: none"> <li>➤ Alignment of staff to SAI's vision, mission, goals, and objectives</li> <li>➤ Implementation of effective information-sharing practices</li> </ul> <p><b>AD HOC MEETINGS</b> with:</p> <ul style="list-style-type: none"> <li>➤ Ministry of Finance and oversight bodies</li> </ul> <p><b>SAI REPORTING</b></p> <p>Should include:</p> <ul style="list-style-type: none"> <li>➤ Submission of the annual audit report</li> <li>➤ The standard structure of reports; user-friendly with materiality considerations</li> </ul> <p><b>SAI PERFORMANCE AND RESULTS</b></p> <p>Such as:</p> <ul style="list-style-type: none"> <li>➤ Audit coverage of expenditure</li> <li>➤ Number of signed and issued or published audit reports</li> <li>➤ Key stakeholders' view on the benefit of the audits.</li> </ul>

## 7. Appendix 2: 2022 ICBF Questionnaire, including questions across the domains, elements, indicators and the expected results for levels 1 to 4

### Independence and Legal Framework

INDEPENDENCE AND LEGAL FRAMEWORK		No action taken	Some achievements made	Implemented, Improvement still needed	Full satisfaction	
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Ref.
	<b>Independence of the SAI</b>					
3	The independence of the SAI is spelt out in the legislation (Constitution and/or Audit Act).	<b>No.</b> The independence of the SAI is not spelt out in the Constitution/legislation. The SAI is functioning as an internal audit body under the supervision of the Executive. No action to change the situation has been taken.	<b>No.</b> New legislation which spells out the SAI's independence is planned or compiled. However, it is not adopted by the legislation.	<b>Yes.</b> The legislation explicitly spells out the SAI's independence. Legal requirements have been implemented. However, the implementation of the legislation needs some improvement.	<b>Yes.</b> The independence of the SAI is spelt out in the Constitution/legislation. The SAI and the key stakeholders are fully satisfied with the implementation.	INTOSAI 1, & INTOSAI-P 10:1
4	The establishment, role, powers, and duties of the SAI are laid down in the Constitution or comparable legal framework.	<b>No.</b> The establishment, role, powers and duties of the SAI are not laid down in the Constitution or comparable legal framework.	<b>No.</b> The new legislation which spells out the role, powers and duties of the SAI is planned or compiled in the draft. However, it is not yet adopted and approved by parliament or an appropriate body.	<b>Yes.</b> The Constitution or an appropriate legal framework explicitly lays down the role, powers and duties of the SAI. The SAI has implemented the same legal clauses. The implementation of parts of the legal clause requires some improvement.	<b>Yes.</b> The role, powers and duties of the SAI are laid down in the Constitution or comparable legal framework. The SAI and key stakeholders are fully satisfied with the implementation.	INTOSAI-P 1 & INTOSAI-P 10) Principle 1)



5	There is a statutory requirement for a periodic review of the performance of the head of the SAI and/ or (where relevant) members of jurisdictional control institutions by parliament or an appropriate body.	<b>No, nothing has been done:</b> The legislation provision is non-existent.	<b>No.</b> The measure is not prescribed, although there are plans to do so. There are only plans to engage the stakeholders to prescribe performance contracts for the head of SAs, and where relevant, members of jurisdictional control institutions.	<b>Yes.</b> The measure is prescribed in the Constitution and/or legal framework. The tenure of service requires that the head of the SAI and (where appropriate) members of a jurisdiction control institution enter into regular performance review contracts with parliament or an appropriate body. Where applicable, any review decision made by a Board/Commission which threatens the independence of the head of the SAI can be rescinded by parliament or a committee of parliament. However, improvements are still needed.	<b>Yes.</b> In addition to level 3, the measure is explicitly addressed in both the Constitution and legal framework and is being implemented to the full satisfaction of key stakeholders. Any variation to the legislation would require legislative amendment and parliamentary debate and is therefore protected from executive influence.	<i>INTOSAI -P 10:1i</i>
<b>Independence of the Head of the SAI</b>						
6	The appointment, term, removal, and dismissal of the head of the SAI (and members, in the case of jurisdictional control bodies) and the independence of their decision-making powers, is prescribed in the	<b>No.</b> The conditions for the appointments and removal of the head of the SAI does not ensure independence. Nothing is being done to address the situation.	<b>No.</b> The head of the SAI is part of the civil service and is subject to be appointed, reappointed, and removed using civil service rules and regulations. However, a change in the legislation is	<b>Yes.</b> The Constitution or appropriate legal framework explicitly spells out the conditions for the appointment, reappointment and removal of the head of the SAI by a process that ensures SAI independence from the executive. The	<b>Yes.</b> The criteria and process setting out the conditions for the appointment and removal of the head of the SAI are explicitly set out in the Constitution or appropriate legal framework and have been implemented. The SAI and key stakeholders are fully	<i>INTOSAI 10:2 &amp; ISSAI 140 element 4</i>

	Constitution and/or comparable legal framework.		planned for in the near future.	implementation of the process needs improvement.	satisfied with the implementation.	
7	The head of the SAI is appointed with a sufficiently long and fixed term to comply with the requirement that “The Head of SAI is appointed with sufficiently long and fixed terms, to allow them to carry out their mandates without fear of retaliation”.	<b>No.</b> The head of the SAI is not appointed with a sufficiently long and fixed term, to comply with the requirement for this. It is an open lifetime appointment that ends with the appointee reaching his or her pensionable age.	<b>No.</b> The new legislation which spells out a sufficiently long and fixed term is planned or compiled in draft form. However, it is not yet enacted into law by the legislature.	<b>Yes.</b> The Constitution or an appropriate legal framework explicitly spells out a fixed-term appointment for the head of the SAI or members of a collegiate body. The said legal clauses have been implemented by the SAI. Some parts of the clauses have not been completely implemented.	<b>Yes.</b> The fixed-term appointment clauses for the head of the SAI or members of the collegiate body to allow them to carry out their mandates without fear of retaliation. have been explicitly spelt out and implemented. The SAI and key stakeholders are fully satisfied with the implementation.	<i>INTOSAI 10 principle 2 &amp; ISSAI 11:2</i>
8	The process of suspending and/or restoration or removal from office of the head of the SAI or members of the jurisdictional control institutions is prescribed, and parliament or an appropriate body has the final approval.	<b>No, nothing has been done:</b> The legislation provision is non-existent.	<b>No.</b> The measure is not prescribed, although there are plans to do so. There are only plans to engage the stakeholders to prescribe the procedures of suspending and/or restoring the head of the SAI, and where relevant members of the jurisdictional control institutions.	<b>Yes.</b> The measure is prescribed in the Constitution and/or legal framework. The law requires that the suspension and/or restoration of the head of the SAI and (where appropriate) members of a jurisdiction control institution, is by parliament or an appropriate body. Where applicable, any suspension and/or restoration decision made by a Board/Commission which threatens the independence of the head of the SAI can be rescinded by parliament or a committee of	<b>Yes.</b> In addition to level 3, the measure is explicitly addressed in both the Constitution and legal framework and is being implemented to the full satisfaction of key stakeholders. Any variation in the legislation would require legislative amendment and parliamentary debate, and is therefore protected from executive influence.	<i>INTOSAI -P 10:2</i>

				parliament. However, improvements are still needed.		
	<b>Sufficiently broad mandate</b>					
9	The SAI is empowered to audit the use of public monies, resources or assets by a recipient or beneficiary – regardless of its legal nature.	<b>No.</b> The SAI and its mandate is not mentioned in the legislation. No action to change the situation has been taken.	<b>No.</b> The SAI’s mandate is generally restricted to the central government. The audit of local government, as well as of parastatals and limited state companies, can be included in the legislation. Plans exist or are compiled for a larger scope. However, very little is implemented.	<b>Yes.</b> The SAI’s unrestricted mandate in the legislation to audit <i>inter alia</i> the use of public monies and resources is implemented. However, improvement is needed.	<b>Yes.</b> The SAI’s unrestricted mandate to audit <i>inter alia</i> the use of public monies and resources is included in the Constitution/ legislation to the full satisfaction of the SAI and its key stakeholders.	INTOSAI-P 10 Principle 3
10	The SAI is empowered to audit the collection of all revenues by the government (ministries, departments, agencies) and public entities (entities/bodies or enterprises).	<b>No.</b> The SAI has no mandate to audit the collection of revenues by the government (ministries, departments, agencies) and public entities/bodies/enterprises. No action to change the situation has been taken.	<b>No.</b> There is a limited mandate for the SAI to audit the collection of revenues. As such, there is limited scope for the revenue audits being conducted by the SAI. Plans exist or are being developed to change the legislation.	<b>Yes.</b> The SAI has the legal right and is implementing its mandate to audit the collection of revenues by the government (ministries, departments, agencies) and public entities. However, improvement is needed.	<b>Yes.</b> The SAI has a full mandate to audit the collection of government revenue which is being implemented to the full satisfaction of the SAI and its key stakeholders.	INTOSAI-P 10 Principle 3
11	The SAI is empowered to audit the regularity of all government and public entities’ accounts.	<b>No.</b> The SAI mandate is not mentioned in the legislation. No action to change the situation has been taken.	<b>No.</b> Although the audit of the legality and regularity of government and public entities accounts takes place, the scope is restricted or limited. However, very little is implemented. Plans exist or	<b>Yes.</b> The SAI has the legal mandate to audit the regularity of government or public entities’ accounts which it is implementing. However, improvement is needed.	<b>Yes.</b> In addition to fulfilling level 3 requirements, the SAI is implementing this measure to the full satisfaction of the SAI and its key stakeholders.	INTOSAI-P 10 Principle 3

			are being developed to change the legislation.			
12	The SAI is empowered to audit the quality of financial management and reporting by government and public enterprises.	<b>No.</b> The SAI and its mandate is not mentioned in the legislation. No action to change the situation has been taken.	<b>No.</b> The audit of the quality of financial management and reporting is planned or developed. However, very little is implemented.	<b>Yes.</b> The SAI's mandate to audit quality in financial management and reporting is implemented. However, improvement is still needed.	<b>Yes.</b> The audits of the quality of financial management and reporting are implemented to the full satisfaction of the SAI and its key stakeholders.	<i>INTOSAI-P 10 Principle 3</i>
13	The SAI is empowered to audit the economy, efficiency, and effectiveness (performance audit) of the government and the operations of all public entities.	<b>No.</b> The mandate of the SAI to audit the 3Es is not mentioned in the legislation. No action to change the situation has been taken.	<b>No.</b> The mandate for the performance audit (the 3Es) is unclear. Plans for a more specific reference to the auditing of performance auditing are being discussed.	<b>Yes.</b> The SAI's mandate to audit the 3 Es is implemented and explicitly mentioned as part of the SAI's legal mandate. However, improvement is needed.	<b>Yes.</b> The legal mandate to audit the 3 Es is implemented to the full satisfaction of the SAI and its key stakeholders.	<i>INTOSAI-P 10 Mexico Declaration Principle 3</i>
14	There are legal provisions that empower the SAI to audit any entity that has used or is using significant public resources or gains significant benefit from government funding.	<b>No, nothing has been done:</b> The legislation provision is non-existent.	<b>No.</b> There are plans to approach the legislature and other stakeholders to empower the SAI to audit any entity that has used or is using significant public resources or gains significant benefit from government funding. Where the law exists, it is not being operationalised by the SAI, as the executive limits the right of the SAI to audit the entities.	<b>Yes.</b> The SAI is operationalising the law and is empowered to audit any entity that has used or is using significant public resources or gains significant benefit from government funding. However, improvements are still needed.	<b>Yes.</b> In addition to level 3, the measure is explicitly addressed in both the Constitution and the legal framework and is being implemented to the full satisfaction of key stakeholders. Any variation to the legislation would require legislative amendment and parliamentary debate and is therefore protected from executive influence.	<i>INTOSAI-P 10 Principle 4</i>

15	In the exercise of its mandate, the SAI has the discretion to undertake audits, examinations, or investigations or otherwise, as the SAI may deem necessary – and is not subject to any direction except from parliament.	<b>No, nothing has been done:</b> The legislation provision is non-existent.	<b>No.</b> There are plans to approach the legislature and other stakeholders to ensure that the SAI has the discretion to undertake audits, examinations, or investigations or otherwise, as the SAI deems necessary. Where the law exists, it is not being operationalised by the SAI, as the executive limits the right of the SAI to undertake such audits.	<b>Yes.</b> The SAI has the discretion in law to undertake audits, examinations, or investigations or otherwise, as the SAI may deem necessary, and is not subject to any direction – except from parliament. The SAI is actively operationalising the law without outside restrictions. However, improvements are still needed.	<b>Yes.</b> In addition to level 3, the measure is explicitly addressed in both the Constitution and legal framework and is being implemented to the full satisfaction of key stakeholders. Any variation to the legislation would require legislative amendment and parliamentary debate, and is therefore protected from executive influence.	<i>INTOSAI-P 10:4</i>
16	The SAI has the legal right to address parliament or the relevant parliamentary committee(s) regarding concerns it may have over audit arrangements for any public financial operations which are not within its audit mandate.	<b>No.</b> The SAI and its rights to address parliamentary committees regarding its mandate are not mentioned in the legislation. No action to change the situation has been taken.	<b>No.</b> The SAI has limited rights to address only the executive regarding its concerns over public audit arrangements which are not within its mandate. There are plans to have this addressed in the new legislation.	<b>Yes.</b> There is an explicit legal framework that empowers the SAI to address parliamentary committees regarding its concerns over the audit of public bodies that do not fall within its mandate. The legal clauses are being implemented. There is still a need for improvement in the implementation.	<b>Yes.</b> The explicit legal framework that empowers the SAI to address parliamentary committees regarding its concerns over the audit of public bodies that do not fall within its mandate, is implemented with the full satisfaction of the SAI and its key stakeholders.	<i>INTOSAI-P10:3</i>
<b>Access to Information</b>						
17	The prescribed legislation provides the Head of the SAI and staff with the power to <b>freely and fully access all</b>	<b>No.</b> The SAI's access to information is influenced by the executive and or the Ministry of Finance or	<b>No,</b> it can be a problem to get information from certain auditees. Free access to information is not	<b>Yes.</b> The SAI is empowered to freely and fully access all necessary documents and information during the normal	<b>Yes.</b> The SAI is empowered to freely and fully access all necessary documents and information during the normal discharge of its	<i>INTOSAI-P10:4 &amp; INTOSAI 1</i>

	necessary documents and information (both physical and digital formats and relevant information systems) during the normal discharge of the SAI's mandate.	a similar institution. No action to change the situation has been taken.	implemented, even if the access is included in the legislation. Plans exist or are developed to improve the situation. However, very little is implemented.	discharge of its mandate. Free access to information is implemented in accordance with the legislation. However, improvement is needed.	mandate. Implementation of the measure is to the full satisfaction of the SAI and its key stakeholders.	
18	In cases where the access to information required for the audit is restricted or denied, the SAI has legal recourse to parliament or one of its committees, to take the matter to court, or direct powers to sanction those preventing access to information.	<b>No, nothing has been done:</b> The legislation provision is non-existent.	<b>No.</b> There are plans to approach the legislature and other stakeholders to sanction those restricting access to information. Where the law exists, it is not being operationalised by the SAI, as the executive limits the right of the SAI to freely access information.	<b>Yes.</b> The SAI is operationalising the law and has legal recourse to parliament or one of its committees, to take the matter to court, or direct powers to sanction those preventing access to information. However, improvements are still needed.	<b>Yes.</b> In addition to level 3, the measure is explicitly addressed in both the Constitution and legal framework and is being implemented to the full satisfaction of key stakeholders. Any variation to the legislation would require legislative amendment and parliamentary debate, and is therefore protected from executive influence.	INTOSAI-P 10 Principle 4
<b>Right and Obligation to Report on the SAI's Work</b>						
19	The Head of the SAI and his/her staff (the SAI) has discretion in the selection of audit issues.	<b>No.</b> The SAI is not free from interference by the executive. No action to change the situation has been taken.	<b>No.</b> Generally, the SAI is not free from interference by the executive and the legislature. Plans exist or are developed to change the legislation. However, very little is implemented.	<b>Yes.</b> The SAI in accordance with the legislation is free from interference from the legislature and the executive when selecting audit topics or issues. However, improvement is needed.	<b>Yes.</b> The SAI has full discretion in the selection of audit issues according to the Constitution/legislation and practice which is being implemented to the full satisfaction of the SAI and its key stakeholders.	INTOSAI-P 10 Principle 4

20	The SAI has the right and complies with all the legislative requirements to directly table all its audit reports in parliament.	<b>No.</b> The SAI is required to submit its reports to parliament, but instead, it submits them to the executive. No action to change the situation has been taken.	<b>No.</b> The SAI is not required to submit its reports directly to parliament. The reports are tabled via the Executive (Ministry of Finance or the Presidency). Plans exist or are being developed to change the legislation. However, no new legislation has been implemented.	<b>Yes.</b> The SAI has legislative authority to table its audit reports to the legislature or one of its commissions according to the legislation, without the involvement of the executive or any other body. However, improvement is needed.	<b>Yes.</b> The SAI has legal authority to table its reports to parliament or one of its commissions, and it submits them in accordance with the Constitution/ legislation to the full satisfaction of the SAI and its key stakeholders.	<i>INTOSAI-P 10 Principle 4</i>
21	The SAI has the freedom to decide on the content of its audit reports.	<b>No, nothing has been done:</b> The legislation provision is non-existent.	<b>No.</b> There are plans to approach the legislature and other stakeholders to prescribe the right of the SAI to decide on the content of its own audit reports. Where the law exists, it is not being implemented, as the executive limits the right of the SAI.	<b>Yes.</b> The freedom to decide on the content of the SAI's audit reports is prescribed in the law and is being implemented. However, improvements are still needed.	<b>Yes.</b> In addition to level 3, the measure is explicitly addressed in both the Constitution and legal framework and is being implemented to the full satisfaction of key stakeholders. Any variation in the legislation would require legislative amendment and parliamentary debate and therefore the SAI is protected from executive influence.	<i>INTOSAI -P 10 Principle 4</i>
22	The SAI has the freedom to decide the timing of audit reports and to publish and disseminate them – except where specific reporting requirements are prescribed by law.	<b>No.</b> The SAI is not free to decide on the content, timing, publishing, and dissemination of its reports. No action to change the situation has been taken.	<b>No,</b> The SAI is free to decide on the content, timing, publishing, and dissemination of its reports, according to the legislation, but is sometimes limited in all or one of the aspects. Plans exist or are developed for the legislation to ensure freedom of reporting.	<b>Yes.</b> The SAI has the freedom to decide on the content and timing of audit reports and to publish and disseminate them, Further, the SAI is legally and in practice free to decide on the content, timing, publishing and dissemination of its reports.	<b>Yes.</b> The SAI is free to decide on the: i) content ii) timing iii) publishing and iv) dissemination of reports v) (except when prescribed otherwise by law). Both the SAI and	<i>INTOSAI-P 10, Principle 4</i>

			However, very little has been implemented.	However, improvement is needed.	its key stakeholders are fully satisfied.	
	<b>Effective Follow-up mechanism</b>					
23	The SAI has effective follow-up mechanisms on all types of audit (financial, compliance and performance) recommendations, as well as those made by the legislature.	<b>No.</b> The SAI does not have a follow-up mechanism for the implementation of its audit recommendations and does not report to parliament. No action to change the situation has been taken.	<b>No.</b> The observations and recommendations from the audits are generally followed up during the next audit if the audit covers the same object. The Parliament or its commissions sometimes make recommendations, but these are not followed up. Follow-up mechanisms are planned but not yet implemented.	<b>Yes.</b> A mechanism to follow up on the SAI's observations and recommendations and the recommendations of parliament/PAC is implemented. Auditors monitor recommendations during audits as well as by a separate report to parliament. At least two audit types are reported on and are tabled in parliament. However, the mechanism needs improvement – for example by establishing a routine for a Performance Audit.	<b>Yes.</b> The SAI has implemented a robust follow-up mechanism for its own recommendations and for those made by the legislature or one of its commissions and submits reports on the status of the implementation of the same. All three audit types are reported on the full satisfaction of the SAI and its key stakeholders.	<i>INTOSAI-P 10, Principle 7</i>
	<b>Financial Independence of the SAI</b>					
24	There are legislative provision(s) that empower the SAI to submit its budget to parliament for approval, without seeking	<b>No.</b> As part of the civil service, the SAI budget is decided by the Ministry of Finance or similar institution, on the same basis as for other departments or	<b>No.</b> The SAI is part of the civil service. Its budget is still under the jurisdiction of the executive. A change in the legislation is planned or a draft law has been compiled. However, the	<b>Yes.</b> The budget appropriation can be influenced by the executive, but the final decision is taken by parliament or an independent committee appointed by it in	<b>Yes.</b> The Executive does not take part in the real and final approval of the SAI's budget to the full satisfaction of the SAI and key stakeholders. The measure is being implemented in accordance with the	<i>INTOSAI-P 10 Principle 8</i>



	the concurrence of the executive.	agencies. No action to change the situation has been taken.	legislation has not been approved by the legislature.	accordance with the legislation. However, the approval and implementation of the budget and the budgeting process need some improvement.	Constitution/ legislation that the parliament or a relevant committee to the full satisfaction of the SAI and key stakeholders.	
25	The SAI has leeway to apply directly to parliament, in line with the requirement that SAIs "... shall be entitled to apply directly for the necessary financial means to the public body deciding on the national budget" – if it deems it necessary to appeal for additional funding.	<b>No.</b> There is no leeway for the SAI to apply directly to parliament or other appropriate body for additional funding if required. Nothing is being done to address the situation.	<b>No.</b> The SAI is subject to the normal rules and regulations that apply to all departments or ministries in the public service. There are plans to produce a law that provides leeway to an SAI to apply directly to parliament for additional funding if needed.	<b>Yes.</b> There is an explicit legal provision that allows the SAI to apply directly to parliament for additional funding, and the SAI is implementing the measure. However, the implementation of the legal provision requires further improvements.	<b>Yes.</b> The explicit legal framework that allows the SAI to apply directly to parliament for additional funding, has been implemented. The SAI and all its key stakeholders are fully satisfied with the implementation.	<i>INTOSAI-PI Principle 8</i>
	<b>Administrative Independence of the SAI</b>					
26	There are legislative provision(s) that empower the SAI to decide on its own organisation (e.g. structure, processes, systems) based on its constitutional or relevant legal framework requirements.	<b>No.</b> The Public Service Commission or similar institution decides on the SAI's organisational structure. No action to change the situation has been taken.	<b>No.</b> The Public Service Commission or similar institution decides on the SAI's organisational structure – in consultation with the SAI. How the SAI will independently structure its organisation is planned or developed. However, very little is implemented.	<b>Yes.</b> The SAI decides on its own organisation. However, the implementation of the "organisational tool" needs some improvement.	<b>Yes.</b> The SAI decides on its own organisation – to its own and key stakeholders' full satisfaction.	<i>ISSAI 10 Principle 8</i>

27	There are prescribed legal provisions that empower the SAI to decide upon all human resource matters (e.g. recruitment, remuneration, promotion, professional development).	<b>No.</b> The Public Service Commission or similar institution decides on all human resource (HR) matters. No action to change the situation has been taken.	<b>No.</b> The Public Service Commission (a similar institution) decides on all HR matters. The SAI has plans or has developed how to manage HR matters with a change in legislation. However, very little is implemented.	<b>Yes.</b> The measure is being implemented in accordance with the prescribed legislation that stipulates the right of the SAI to decide on all its HR matters. However, the process needs some improvement.	<b>Yes.</b> It is implemented in accordance with the Constitution/legislation that the SAI decides on all HR matters – to its own and the key stakeholders’ full satisfaction.	<i>INTOSAI-P 10/ Principle 8</i>
28	There are legal provisions that require that the SAI should have appropriate human, material, and monetary resources to effectively execute its mandate (including funding for capacity-building needs).	<b>No,</b> the SAI has insufficient human, material and monetary resources for its mandate (including capacity-building needs) according to the standards. No action to change the situation has been taken.	<b>No.</b> The SAI has insufficient human, material and monetary resources to execute its mandate (including capacity-building needs), according to the standards. Plans for improvement exist. However, very little is implemented.	<b>Yes.</b> The SAI has appropriate human, material and monetary resources to execute its mandate (including capacity-building needs). However, the need for improvement still exists.	<b>Yes,</b> the SAI has appropriate human, material and monetary resources to effectively execute its mandate (including its capacity-building needs) – to its own full satisfaction as well as that of its stakeholders.	<i>INTOSAI-P 10 Principle 8</i>
<b>Oversight and Accountability</b>						
29	The SAI submits an annual report on its own performance to parliament and key stakeholders.	<b>No.</b> The SAI does not prepare and submit a report on its own performance. No action to change the situation has been taken.	<b>No.</b> The SAI includes some information about its performance or resources in the annual audit report – but it is not a comprehensive report on the SAI’s performance.	<b>Yes.</b> The SAI submits a separate performance report on its performance to the legislature and other stakeholders according to international standards and/or relevant legislation.	<b>Yes.</b> The SAI submits an annual integrated report on its performance to the legislature and other key stakeholders according to international standards, legislation, and best practice – to the full satisfaction	<i>INTOSAI-P 20 Principle 7</i>

			However, plans exist or are being developed for the SAI to develop a separate comprehensive SAI performance report.	This is done via a report separate from the SAI annual audit report. However, the process needs to be improved.	of the SAI and its key stakeholders.	
30	The SAI's annual financial statements are audited annually by an independent external auditor, appointed by parliament or another oversight body.	<b>No.</b> The SAI audits itself or the SAI is not audited. No action to change the situation has been taken.	<b>No.</b> The external auditors are appointed by the SAI or the executive. Plans exist or are being developed to change the legislation. However, no new legislation is implemented.	<b>Yes.</b> The SAI's annual financial statements are audited annually by an independent external auditor, appointed by parliament or another oversight body – such as an Audit Commission. However, improvement in implementing and or operationalising the law is needed.	<b>Yes.</b> The SAI's annual financial statements are audited annually by an independent external auditor, appointed by parliament or another oversight body. The relevant legal clauses and any changes in the legislation and procedures are being implemented to the full satisfaction of the SAI and its key stakeholders.	<i>INTOSAI-P 20 Principle 6</i>
31	The SAI has a board and/or oversight body.  <b>If "Yes" please describe the mandate of the board in the field for comments. Then answer questions 32 to 44</b>	<b>Yes</b>	<b>No</b>	Click here to enter text.		
32	The establishment and role of the board/commission are provided for in the legislation.	<b>Nothing has been done:</b> The legislation provision is non-existent.	The measure is prescribed. The executive has oversight rights over the board or commission's operations. The law gives power to the board to overrule the	Although the measure is prescribed, the SAI has leeway to appeal against the board's decisions in situations where its independence is threatened.	In addition to level 3, the head of the SAI has explicit legal rights to overturn the decisions of the board to the full satisfaction of the SAI and key stakeholders.	<i>INTOSAI -P 10:8</i>

			decisions of the head of the SAI under ministerial regulations.	However, the SAI can do more to ensure protection against threats to its independence.		
33	The establishment and role of the board/commission are provided by an executive decision.	<b>Nothing has been done:</b> The legislation provision is non-existent.	The establishment and role of the board/commission are provided by an executive decision and the SAI has no leeway to appeal against threats to its independence.	The establishment and role of the board/commission are prescribed in the legal framework, with appropriate legal checks and balances to protect the independence of the SAI. However, there is still room for improvement.	In addition to level 3, the measure is explicitly addressed in both the Constitution and legal framework and is being implemented to the full satisfaction of the SAI and key stakeholders.	<i>INTOSAI -P 10:8</i>
34	Membership of the board/commission is constituted by persons from outside the SAI.	<b>Nothing has been done.</b> The legislation provision is non-existent.	Membership of the board/commission is constituted to include persons from the Public Service Commission and/or Ministry of Finance, with the SAI having no influence on who is appointed.	The membership of the Board/ Commission is only constituted with persons from outside the SAI and the board is chaired by a retired judge or person of equivalent grade independent of the executive. However, the appointment process can still be improved.	In addition to level 3, the measure is explicitly addressed in both the constitution and legal framework and is being implemented to the full satisfaction of the SAI and key stakeholders.	<i>INTOSAI -P 10:8</i>
35	Members of the board/commission do not serve in institutions that are audited by the SAI.	<b>Nothing has been done.</b> The legislation provision is non-existent.	Some members of the board/commission who are appointed also serve in institutions that are audited by the SAI, and nothing has	In the relevant legal framework, the measure is satisfactorily prescribed for and implemented, and members of the board/commission do not serve in institutions that are	In addition to level 3, the measure is explicitly addressed in both the Constitution and legal framework and is being implemented to the full	<i>INTOSAI -P 10:8</i>

			been done to improve the situation.	audited by the SAI. However, there is room for improvement.	satisfaction of the SAI and key stakeholders.	
36	Member(s) of the board/commission are appointed by the executive.	<b>Nothing has been done.</b> The legislation provision is non-existent.	The executive appoints all members of the board, and the SAI has done nothing about it. The SAI is planning to engage the executive to amend the legislation.	The SAI established satisfactory legal mechanisms and measures to ensure that members of the board are appointed by parliament or an appropriate body. However, improvements to the law still need to be prescribed.	In addition to level 3, the measure is explicitly addressed in both the Constitution and legal framework and is being implemented to the full satisfaction of the SAI and key stakeholders.	<i>INTOSAI -P 10:8</i>
37	Member(s) of the board/commission are appointed by the legislature.	<b>Nothing has been done.</b> The legislation provision is non-existent.	Member(s) of the board/commission are appointed by the executive and the SAI is planning to change the situation.	In the relevant legal framework, the measure is satisfactorily prescribed and implemented to ensure that member(s) of the board/commission are appointed by the legislature. However, there is room for improvement.	In addition to level 3, the measure is explicitly addressed in both the Constitution and legal framework and is being implemented to the full satisfaction of the SAI and key stakeholders.	<i>INTOSAI -P 10:8</i>
38	The board/ commission has the mandate to interfere in the statutory functions of the Head of the SAI.	<b>Nothing has been done.</b> The legislation provision is non-existent.	The prescribed law mandates the board or commission to interfere in the statutory functions of the Head of SAI as a second centre of power managing the organisation.	Satisfactory legal provisions are being implemented to ensure that the board or commission has no legal mandate to interfere in the statutory functions of the Head of the SAI. However, additional improvements are still needed	In addition to level 3, the measure is explicitly addressed in both the Constitution and legal framework to prevent the board or commission from infringing on the independence of the Head of the SAI and staff and is being implemented to the	<i>INTOSAI -P 10:8</i>

					full satisfaction of the SAI and key stakeholders.	
39	The mandate of the board or commission of the SAI over its administrative, strategic, human resource or financial management functions, can only be exercised with the concurrence of the Head of the SAI.	<b>Nothing has been done:</b> The legislation provision is non-existent.	The measure is not prescribed. There are plans to engage the legislature and other stakeholders to ensure that the SAI board or commission may not perform any administrative or oversight function that may threaten the independence of the head of the SAI and/or where appropriate members of jurisdictional control institutions.	In the relevant legal framework, the measure is satisfactorily prescribed and implemented. The law requires that the board or commission cannot exercise any administrative or oversight function without the concurrence of the head of the SAI and (where appropriate) members of a jurisdictional control. Where applicable, any decision made by a board/ commission which threatens the independence of the head of SAI can be rescinded by parliament or a committee of parliament. However, improvements are still needed.	In addition to level 3, the measure is explicitly addressed in both the Constitution and legal framework and is being implemented to the full satisfaction of the SAI and key stakeholders. Any variation in the legislation would require legislative amendment and parliamentary debate, and is therefore protected from executive influence.	<i>INTOSAI-P 1 AND 10 &amp; SAI PMF</i>
40	The Board/Commission has a fixed term.	<b>Nothing has been done.</b> The legislation provision is non-existent.	The board or commission has no fixed duration of its term(s), as they can be reappointed to service for more than two fixed terms and the SAI has no right of appeal against the process.	The measure is prescribed and implemented satisfactorily using the relevant legal framework provisions. The board has a fixed duration of its terms, with any extension or	In addition to level 3, the measure is explicitly addressed in both the Constitution and legal framework and is being implemented to the full	<i>INTOSAI -P 10:8</i>

			The current terms are not meant to protect the independence of the SAI.	reappointments being approved by parliament. However, there is still a need for improvements.	satisfaction of the SAI and key stakeholders.	
41	The quorum for meetings of the board/commission includes the Head of the SAI.	<b>Nothing has been done.</b> The legislation provision is non-existent.	The measure is not prescribed. The quorum for meetings of the Board/Commission does not include the Head of the SAI.	The measure is satisfactorily prescribed and implemented. The quorum for meetings of the board/commission includes the Head of the SAI. However, improvements are still needed.	In addition to level 3, the measure is explicitly addressed in both the Constitution and the legal framework and is being implemented to the full satisfaction of the SAI and key stakeholders.	<i>INTOSAI -P 10:8</i>
42	Decisions made by the board/commission are binding for the Head of the SAI.	<b>Nothing has been done.</b> The legislation provision is non-existent.	The measure is not prescribed, and decisions made by the Board/Commission are binding for the Head of the SAI.	The measure is satisfactorily prescribed and implemented. Decisions made by the board/commission are not binding for the Head of the SAI if they appear to infringe on the independence of the SAI. Improvements are still needed.	In addition to level 3, the measure is explicitly addressed in both the Constitution and legal framework and is being implemented to the full satisfaction of the SAI key stakeholders.	<i>INTOSAI -P 10:8</i>
43	The board/commission is involved in the recruitment, appointment and dismissal of the Head of the SAI.	<b>Nothing has been done.</b> The legislation provision is non-existent.	The measure is not prescribed. The board/commission is involved in the recruitment, appointment and dismissal of the Head of the SAI.	In the relevant legal framework, the measure is satisfactorily prescribed and implemented. The board commission is not involved in the recruitment, appointment and dismissal of the Head of the SAI, as this is done by a parliamentary	<b>Yes.</b> In addition to level 3, the measure is explicitly addressed in both the Constitution and legal framework, in terms of which the appointment and dismissal of the Head of the SAI would exclude the involvement of the board or commission. The measure is being implemented	<i>INTOSAI -P 10:8</i>

				body. Improvements to the situation are still needed.	to the full satisfaction of the SAI and key stakeholders.				
44	There have been instances where the board/commission has interfered with the statutory duties of the Head of the SAI in the last three years.	<b>No, nothing has been done.</b> The legislation provision is non-existent.	There have been instances where the board/commission has interfered with the statutory duties of the Head of the SAI in the last three years, and legal recourse was taken by the SAI.	In the relevant legal framework, the measure is satisfactorily prescribed and implemented. Instances of board interference in the statutory duties of the head of the SAI have been successfully prosecuted. However, improvements are still needed.	In addition to level 3, the measure is explicitly addressed in both the Constitution and legal framework and is being implemented to the full satisfaction of key stakeholders. There are adequate legal provisions to prevent the board from interfering with the statutory duties of the head of the SAI.	<i>INTOSAI -P 10:8</i>			
45	Please rate your SAIs' level of agreement with the statements below for Domain 1: Legal & Independence Framework			<b>1. Strongly agree</b>	<b>2. Partially agree</b>	<b>3. Neutral</b>	<b>4. Partially disagree</b>	<b>5. Strongly disagree</b>	<b>6. Not applicable</b>
	The legal framework is hindering progress.								
	An effective organisational structure and competent staff are lacking.								
	Internal policies and procedures not developed.								
	Internal governance and oversight mechanisms are inadequate.								
	Financial resources are inadequate to implement initiatives.								



46	<b>Please fill in if there are any general comments on the issue of independence and legal framework. If there is a need for more space, please continue in the space at the end of the questionnaire or in an e-mail.</b>	<a href="#">Click here to enter text.</a>
----	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------

## Organisation and Management

ORGANISATION AND MANAGEMENT		No action taken	Some achievements made	Implemented, Improvement still needed	Full satisfaction	
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Ref.
	<b>Leadership and Direction</b>					
47	The SAI has established a quality management system to promote an internal culture recognising that quality is essential in performing all its work.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> There are plans to develop a robust quality control management system to promote an internal culture that recognises that quality is essential in performing the SAI's work. However, the system is yet to be implemented.	<b>Yes.</b> The SAI has implemented a robust quality control management system that promotes an internal culture recognising that quality is essential in performing all its work. The relevant internal control policies, regulations, and procedures for the promotion of an effective internal control environment, in line with international standards and national laws, have been established. However, there is a need for improvement.	<b>Yes.</b> The implemented quality control management system is completely satisfactory for the SAI and its key stakeholders.	<i>ISSAI 140 &amp; INTOSAI Guide 9100</i>
48	The SAI has established a mechanism to regularly measure the extent to which top and senior management set an appropriate tone at the top – by demonstrating organisational values in their own behaviours.	<b>No.</b> The SAI has no documented vision and core values. No action to change the situation has been taken.	<b>No.</b> The head of the SAI has only published the SAI vision and core values. However, most staff members are not aware of them. The SAI management is not living and espousing the SAI vision and values, to lead by example.	<b>Yes.</b> The SAI has published and distributed the SAI vision, values and strategic plan through the various channels available. The SAI management is living out the vision and values of the SAI and is promoting the same to the public and SAI staff in their own behaviour. However, improvement is still needed.	<b>Yes.</b> The SAI has published and distributed the SAI vision, values and strategic plan through the various channels available. All SAI management are living out the vision and values of the SAI and are promoting the same to the public and SAI staff through their behaviour. The implementation is to the satisfaction of the SAI and its key stakeholders.	<i>ISSAI 140, Element 1</i>

49	The SAI leadership and its relevant committees hold regular decision-making meetings, and actions are being tracked, followed up, and actioned.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI leadership and its relevant committees only hold ad hoc meetings, and no regular decision-making meetings and actions are being tracked. However, nothing has been implemented.	<b>Yes.</b> The SAI leadership and its relevant committees hold regular decision-making meetings, and actions are consistently being tracked, followed up and actioned. However, improvement is still needed.	<b>Yes.</b> In addition to level 3, the decision-making meetings and actions are being held regularly, tracked, followed up and actioned by the SAI leadership. The SAI's relevant committees are implementing the measure to the full satisfaction of the SAI and its key stakeholders.	<i>Strategic planning AFROSAI-E /IDI Strategic planning, A Handbook for Supreme Audit Institutions</i>
<b>Strategic and Operational Planning</b>						
50	The SAI has developed and implemented a strategic plan based on needs assessments, gap analyses and risk assessment, which is designed to strengthen its institutional environment and contribution towards the achievement of SDGs and the goals of Agenda 2063.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The strategic plan is not based on a needs assessment, gap analysis and risk assessment by the SAI. A needs assessment including a gap analysis is planned or developed. However, nothing has been implemented.	<b>Yes.</b> The SAI has developed and implemented a strategic plan based on needs assessments, gap analyses and risk assessments that are designed to strengthen its institutional environment and contribution to the achievement of SDGs and the goals of Agenda 2063. However, improvement is needed.	<b>Yes.</b> The content of the implemented strategic plan is based on a needs assessment, gap analysis and risk assessment that are designed to strengthen the organisation's institutional environment and contribution to the achievement of SDGs and the goals of Agenda 2063 – to the full satisfaction of the SAI and its key stakeholders.	<i>Strategic planning AFROSAI-E /IDI Strategic planning, A Handbook for Supreme Audit Institutions</i>
51	The SAI has a documented <b>strategic planning process that ensures the involvement and high-level ownership</b> of all SAI staff from top leadership down to	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A planning process is planned or developed. However, no planning process is implemented.	<b>Yes.</b> The SAI has developed and implemented (a) documented strategic planning process(es) that ensure the high	<b>Yes.</b> The SAI has developed and implemented a documented strategic planning process that ensures the involvement and high-level ownership of all SAI staff, from	<i>Strategic planning AFROSAI-E /IDI Strategic planning, A Handbook for</i>

	the rest of the staff – as well as other key stakeholders.			involvement and ownership of all SAI staff. However, the process needs improvement.	top leadership down to the rest of the staff, as well as other key stakeholders, to the full satisfaction of the SAI and its key stakeholders.	<i>Supreme Audit Institutions</i>
52	The SAI has developed and implemented an annual operational plan based on its strategic plan.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> There are plans or development to base the annual operational plan on a strategic plan. However, an operational plan based on a strategic plan is not yet implemented.	<b>Yes.</b> The SAI has developed and implemented an annual operational plan based on a strategic plan. However, the plan still needs to be improved.	<b>Yes.</b> The SAI has implemented an annual operational plan based on a strategic plan – to the full satisfaction of the SAI and its key stakeholders.	<i>AFROSAI-E /IDI Strategic planning, A Handbook for SAIs</i>
53	The SAI has assessed risks in the environment and expectations from stakeholders, before drafting and implementing an operational plan.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> There are plans or development to base the annual operational plan on information from all business/functional units and risk assessment. However, the use of information from the functional units for the annual operational plan is not done.	<b>Yes.</b> The SAI has implemented the use of information from all business/functional units for the annual operational plan based on risk assessment and stakeholders' expectations. However, the process needs improvement.	<b>Yes.</b> The SAI has implemented the use of information from all the business /functional units, risk assessment and stakeholders' expectations for the annual operational plan – to the full satisfaction of the SAI and its key stakeholders.	<i>Strategic planning AFROSAI-E /IDI Strategic planning, A Handbook for SAIs</i>
54	The operational plan is linked to the approved SAI budget and there is evidence to prove that all planned activities have been allocated adequate resources and cover all the functions and types of audits that will be carried out	<b>No.</b> No action to change the situation has been taken	<b>No.</b> The SAI's operational plan is not linked to the approved budget. Some planned activities are not allocated adequate resources and do not cover all the SAI functions and activities	<b>Yes.</b> The SAI has implemented its operational plan based on its approved budget. Allocation of funds to key functions is based on risk assessment. However, there is still a need for improvement	<b>Yes.</b> Implementing an operational plan linked to the approved budget is done to the full satisfaction of the SAI and its key stakeholders.	<i>Strategic planning AFROSAI-E /IDI Strategic planning, A Handbook for SAIs</i>
55	The SAI has implemented a system for monitoring and evaluating the annual operational plan.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A system for monitoring and evaluation of the annual operational plans is planned or developed. However, no system	<b>Yes.</b> The SAI has implemented a system for monitoring and evaluation of the annual operational plans.	<b>Yes.</b> The SAI has implemented a system for monitoring and evaluation of the annual operational plans to the	<i>Strategic planning AFROSAI-E /IDI Strategic planning, A Handbook for SAIs</i>

			for monitoring and evaluation is implemented.	However, the system needs improvement.	full satisfaction of the SAI and its key stakeholders.	
56	The SAI has an overall annual audit plan that has a clear statement of audit coverage, including assessments of current constraints/issues, stakeholder expectations, risk profiling for prioritising audits, as well as <i>inter alia</i> integrated sustainability considerations for all types of its audit disciplines – and they are all linked to its strategic and operational plan, goals and objectives.	<b>Not overall.</b> No action to change the situation has been taken.	<b>Not overall.</b> The SAI does not have a comprehensive overall audit plan for all its audit disciplines. Plans are underway to produce an overall annual audit plan with a clear statement of <i>inter alia</i> audit coverage, assessments of constraints, risk profiling for prioritising audits, and sustainability considerations for all types of its audits. The existing draft has not been approved.	<b>Yes.</b> The SAI has developed an overall annual audit plan with a clear statement of <i>inter alia</i> audit coverage, assessments of constraints, risk profiling for prioritising audits, and sustainability considerations for all types of its audits. However, improvements still need to be made to this plan.	<b>Yes.</b> The SAI has developed an annual audit plan with a clear statement of audit coverage, including, <i>inter alia</i> assessment of constraints, risk assessment for prioritising audits, and integrated sustainability considerations for all types of its audits to the full satisfaction of the SAI and the key stakeholders.	ISSAI 140, Element 3
57	The annual overall audit planning process covers all types of audits that are aligned with its operational and strategic planning objectives.	<b>Not overall.</b> No action to change the situation has been taken.	<b>No.</b> The SAI plan to document and implement a comprehensive annual overall audit planning process that includes all types of audits.	<b>Yes.</b> The SAI has implemented an overall annual audit planning process that covers all main types of audits aligned to its operational and strategic planning objectives. However, improvements still need to be done.	<b>Yes.</b> The SAI has implemented an overall annual audit planning process that covers all types of audits, and it is aligned with the strategic and operational plans to the full satisfaction of the SAI and its key stakeholders.	ISSAI 140, Element 3
58	In its overall annual audit plan, the SAI has identified all its auditees in a register and follows a risk-based methodology, including sustainability issues in the allocation of its available resources between the auditees	Not overall. No action to change the situation has been taken.	<b>No.</b> There is a plan to compile a register of all the SAI's auditees or the plan is developed, but not implemented during the annual planning process.	<b>Yes.</b> In its overall annual audit plan, the SAI has identified and recorded its auditees in a register and follows a risk-based methodology, including sustainability issues in the allocation of its available resources. However, improvement is required.	<b>Yes.</b> In its overall annual audit plan, the SAI has identified and recorded all its auditees in a register and follows a risk-based methodology in the allocation of its available resources to its full satisfaction and that of its key stakeholders.	ISSAI 140, Element 3 (Activity plans for regularity audits)

59	The overall audit annual plan is aligned with the approved operational plan and budget resources for all types of audits that will be carried out.	<b>Not overall.</b> No action to change the situation has been taken.	<b>No.</b> There is a plan to develop an annual overall audit plan that is linked to the approved operational plan. However, no effort is taken to link the two plans.	<b>Yes.</b> The SAI has implemented an annual overall audit plan that is linked to the approved SAI operational plan objectives, and there is evidence to prove that all planned engagement activities have been allocated adequate budgetary resources and cover all the types of audits that will be carried out. However, improvement is required.	<b>Yes.</b> In addition to level 3, the implemented annual overall audit plan is linked to the approved SAI operational plan objectives and there is evidence to prove that all planned engagement activities have been allocated adequate budgetary resources and cover all the types of audits that will be carried out to the full satisfaction of the SAI and its key stakeholders.	<i>ISSAI 140, Element 3</i>
<b>The organisation of the SAI</b>						
60	The SAI has established an organisational development (OD) plan/policy to address issues identified in quality assurance, institutional strengthening, innovation, culture and/or organisational assessment reviews.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI is restricted in what it can do due to legislative restrictions. There is a plan or a draft for an organisational development plan/policy. However, it's not being implemented.	<b>Yes.</b> The SAI has established an organisational development (OD) plan/policy to address issues identified in quality assurance, institutional strengthening, innovation, culture and/or organisational assessment reviews. However, improvement is needed.	<b>Yes.</b> The implemented organisational development (OD) plan/policy addresses gaps/issues identified during quality assurance, institutional strengthening, innovation, culture, and/or organisational assessment reviews, to the full satisfaction of the SAI and its key stakeholders.	<i>Organizational Development INTOSAI_P 10, Principle 3</i>
61	The SAI has implemented a management information system (MIS), which includes financial and performance information and reporting	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI is planning to establish a well-functioning MIS, which includes financial and performance information and reporting.	<b>Yes.</b> The SAI has implemented a well-functioning MIS, which includes financial, performance and reporting information.	<b>Yes.</b> The Implemented MIS is functioning well. The SAI and its key stakeholders are fully satisfied with how the MIS is being implemented.	<i>ISSAI 20:6 INTOSAI Guid. 9100</i>
62	The SAI has developed and implemented an ICT strategy that is aligned with its strategic goals and/or objectives.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI plans to establish an ICT strategy. However, the ICT strategy is yet to be implemented.	<b>Yes.</b> The SAI has developed and implemented an ICT strategy linked to its corporate strategy. However, there is still room to improve both the	<b>Yes.</b> In addition to level 3, the SAI has implemented an ICT strategy linked to its corporate strategy to the full	<i>Cobit Framework</i>

				strategy and the implementation processes.	satisfaction of the SAI and its key stakeholders.	
63	The SAI has an appropriately resourced ICT support function and has functions for hardware, software, and network support.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The establishment of an ICT support function is planned. However, no appropriate resources have not been allocated to the ICT function yet.	<b>Yes.</b> The SAI has established an ICT support function that is appropriately resourced with full-time, dedicated support staff and has functions for hardware, software, and network support. However, the function needs improvement.	<b>Yes.</b> In addition to level 3, the SAI has established an appropriately resourced ICT function that also has functions for hardware, software and network support to the full satisfaction of the SAI and its key stakeholders.	<i>COBIT 4.1 Framework</i>
64	The SAI has established a system for annually carrying out reviews of its internal control environment and publishes the key results of such reviews in its annual performance report.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI is planning to establish a system for carrying out reviews on the effectiveness of the internal control environment annually and publish the results. However, the plans are not yet implemented.	<b>Yes.</b> The SAI implemented a system of carrying out reviews on the effectiveness of its internal control environment and included the results in its own annual performance report. However, the system still needs to be improved.	<b>Yes.</b> The implemented system is to the full satisfaction of the SAI and its key stakeholders.	<i>Strategic planning, A Handbook for SAIs. INTOSAI-P 10:3</i>
65	The SAI has developed and implemented a quality management system policy to ensure that the SAI's managers and staff can carry out audits according to international standards and other requirements (e.g. legal, competencies, ethics, resources, supervision).	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Measures to ensure that the staff and managers can carry out audits according to <i>inter alia</i> international standards are planned or developed. However, very little is implemented.	<b>Yes.</b> Measures are implemented to ensure that the SAI's managers and staff can carry out the audits according to international standards and other requirements – in line with its adopted audit methodology. However, improvement is needed.	<b>Yes.</b> Measures are implemented to ensure that the SAI's managers and staff carry out the audits according to the international standards and other requirements, in line with its adopted audit methodology, to the full satisfaction of the SAI and its key stakeholders.	<i>(ISSAI 140, Element 1)</i>

66	The SAI has established a monitoring and evaluation framework and function/expertise that supports the management team in meeting the SAI's goals and objectives.	<b>Not overall.</b> No action to change the situation has been taken.	<b>Not overall.</b> The SAI has plans to establish a monitoring and evaluation function or the function is there, but not appropriately resourced. Nothing is being done in terms of implementation.	<b>Yes overall.</b> The SAI has established a monitoring and evaluation framework and function/expertise that is appropriately resourced and has the responsibility of supporting the management team in meeting the SAI's goals and objectives. However, improvements are still needed to ensure the effectiveness of the function(s).	<b>Yes overall.</b> The established monitoring and evaluation function is appropriately resourced and is functioning to the full satisfaction of the SAI and its key stakeholders.	<i>INTOSAI-P 20</i>
<b>Governance</b>						
67	The SAI has applied an approved organisational structure and ensured the assignment of clear functional responsibilities for all its work.	<b>No.</b> No action to change the situation has been taken. The SAI's organisational structure is not approved. The roles and responsibilities of staff are not clear.	<b>No.</b> There are plans to have a well-organised structure with clear roles and responsibilities.	<b>Yes.</b> The SAI has implemented an approved organisational structure that is linked to its current strategic objectives. However, the structure and roles and responsibilities need to be improved and clarified, respectively.	<b>Yes.</b> The implemented organisational structure is driven by the SAI strategy, with clear roles and responsibilities linked to the achievement of strategic objectives. The implementation is to the full satisfaction of the SAI and its key stakeholders.	<i>Strategic planning AFROSAI-E /IDI Strategic planning, A Handbook for SAIs</i>
68	The SAI has established an appropriately resourced internal audit function to ensure the effective functioning of its internal controls and operations.	<b>Not overall.</b> No action to change the situation has been taken.	<b>Not overall.</b> The SAI has plans to establish an internal audit function. However, nothing is being done in terms of implementation.	<b>Yes overall.</b> The SAI has established an appropriately resourced internal audit function to ensure the effective functioning of its internal controls and operations. However, improvements are still needed to ensure the effectiveness of the function.	<b>Yes overall.</b> In addition to fulfilling the requirements of level 3, the established internal audit function is appropriately resourced and is functioning to the full satisfaction of the SAI and its key stakeholders.	<i>INTOSAI-P 20</i>



69	The SAI has established a quality assurance function which is adequately resourced to carry out reviews for all types of audits based on a quality assurance handbook/guideline, to ensure full compliance with international standards (ISSAIs).	<b>Not overall.</b> No action to change the situation has been taken	<b>Not overall.</b> The SAI has developed a quality assurance handbook/guideline which is compliant with the ISSAIs. However, when it comes to financial audit, compliance audit, and performance audit, nothing has been implemented.	<b>Yes overall.</b> The SAI has implemented quality control measures based on a quality assurance handbook/guideline and is regularly updated in full compliance with the ISSAIs or other international standards. However, the process needs improvement. The quality assurance handbook/guideline covers: <ul style="list-style-type: none"> <li>• Financial audit;</li> <li>• Compliance audit;</li> <li>• Performance audit; and</li> <li>• IT audit and other relevant thematic audits</li> </ul>	<b>Yes overall.</b> The SAI implemented robust, resourced quality control monitoring measures for all types of audits, in full compliance with international standards (ISSAIs). For example, the SAI has documented a quality assurance handbook/guideline for full compliance with the international standards in all audit types – to the full satisfaction of the SAI and its key stakeholders.	<i>ISSAI 140, Element 5</i>
70	The SAI has established risk management policies and related measures to mitigate risks to the achievement of its strategic and operational objectives.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> There are only plans to establish risk management policies and related measures to mitigate against risks to the achievement of its strategic and operational objectives.	<b>Yes.</b> The SAI has established risk management policies and related measures to mitigate against risks to the achievement of its strategic and operational objectives, including regular risk assessment of its information assets, and it has taken safeguards to secure them. However, there is still room to enhance the structures, content, and implementation processes of the measures.	Yes. The risk management policies and related measures to mitigate against risks to the achievement of the SAI's strategic and operational objectives have been established. In addition, the risk assessment of information assets is also done annually with the relevant safeguards to secure the information assets being undertaken to the full satisfaction of the SAI and its key stakeholders.	<i>COBIT 4.1 Framework</i>
71	The SAI has developed and implemented a monitoring and evaluation framework to provide input on the achievement of its strategic goals and objectives, as	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A system for monitoring and evaluation of the strategic plan is planned or developed. However, no system for	<b>Yes.</b> The SAI has implemented a monitoring and evaluation system and related measures to provide input on the achievement of its strategic goals and objectives, as	<b>Yes.</b> The implemented monitoring and evaluation system and related measures are to the full satisfaction of the SAI and its key stakeholders.	<i>AFROSAI-E /IDI Strategic Planning Handbook for</i>

	well as input into the next strategic planning phase.		monitoring and evaluation has been implemented.	well as baseline information for the next strategic planning phase. However, the system needs to be improved.		<i>Supreme Audit Institutions</i>
	<b>Resource Management</b>					
72	The SAI has established an effective financial management system supported by relevant approved manuals, rules, and regulations for promoting financial transparency and accountability.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI is planning to establish an appropriate financial management system that is supported by relevant manuals, rules and regulations.	<b>Yes.</b> The SAI has established an effective financial management system supported by relevant approved manuals, rules and regulations for promoting financial transparency and accountability. However, there is room to improve the systems and the other related measures.	<b>Yes.</b> The implemented financial management system is well supported by relevant approved manuals, rules and regulations for promoting financial transparency and accountability – to the full satisfaction of the SAI and its key stakeholders.	<i>INTOSAI-P 20:6 and INTOSAI Guid. 9100</i>
73	The SAI has appropriate and adequate physical infrastructure like its own building (rented/owned) and equipment infrastructure to effectively carry out its work.	<b>No.</b> The SAI has no building and adequate equipment of its own. No action to change the situation has been taken.	<b>No.</b> There are both long- and short-term plans for the SAI to have its own physical building(s) and adequate equipment, based on current and future anticipated future staffing levels.	<b>Yes.</b> The SAI has its own physical building(s) and good equipment and ICT infrastructure that is well maintained to carry out its work based on its current and planned future staffing levels. However, they are not adequate for the SAI to effectively carry out its work	<b>Yes.</b> There are appropriate and adequate physical building(s) and equipment for the SAI to effectively carry out its work that is well maintained. The SAI and its stakeholders are well satisfied with the infrastructures and good maintenance programme in place	<i>COBIT 4.1 Framework</i>
74	The SAI has implemented a time recording system, which enables the recording of audit hours, reporting, and monitoring of costs of staff per audit/process.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A time recording system is planned or developed to monitor and report on staff costs. However, no time recording system has been implemented.	<b>Yes.</b> The SAI has implemented a time recording system to monitor and report on staff costs. However, the system needs to be improved.	<b>Yes.</b> The SAI has implemented a time recording system to monitor and report on staff costs – to the full satisfaction of the SAI and its key stakeholders.	<i>INTOSAI Guid. 9100</i>

75	The SAI has established appropriate document and records management systems for the effective classification, storage, security and archiving of its physical and electronic documents and records.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI planning to establish appropriate documents and records management systems. The current one is not implemented and or approved.	<b>Yes.</b> The SAI has established appropriate document and records management systems for the effective classification, storage, security and archiving of its physical and electronic documents and records. However, the systems still require to be improved before effective implementation can be achieved.	<b>Yes.</b> In addition to fulfilling the requirements of level 3, there is sufficient evidence that the implementation of the document and records management systems is effective - to the full satisfaction of the SAI and its key stakeholders.	
<b>Integrity and Code of Ethics</b>						
76	The SAI has established an appropriate integrity framework/policy to facilitate and strengthen its integrity management control systems.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> There are plans to develop and publish the Integrity Framework to strengthen its integrity control system, but it is not yet implemented.	<b>Yes.</b> The SAI's Integrity Framework and related measures are public documents and are available to staff. The Integrity Framework is aligned to ISSAI 130 and is being implemented and regularly reviewed to strengthen the SAI's integrity control system. However, the content and implementation of the Integrity Framework and related measures, can be improved	<b>Yes.</b> The Integrity Framework and related measures are public and are regularly being reviewed and updated in line with the requirements ISSAI 130 and the SAI's strategic goals and objectives. They are being implemented to the full satisfaction of the SAI and its key stakeholders.	<i>INTOSAI-P 10 &amp; 20. and ISSAI 130. IntoSAINT Tool</i>
77	The SAI has "... a code of ethics... " which sets out "... ethical rules or codes, policies and practices that are aligned with ISSAI 130", and as a minimum, it contains criteria which address the SAI's and auditors' "integrity, independence and	<b>No.</b> No action to promote ethical behaviour has been taken.	<b>No.</b> The SAI has planned or developed its own Code of Ethics. However, its Code of Ethics is not implemented.	<b>Yes.</b> The SAI has developed and implemented its Code of Ethics in line with ISSAI-130, and it addresses all the SAI staff and those who do business on behalf of the SAI. However, there is a need for improvement.	<b>Yes.</b> In addition to level 3, the SAI has implemented its own Code of Ethics in line with ISSAI 130 – to the full satisfaction of the SAI and its key stakeholders.	<i>INTOSAI-P 12 &amp; 20 and ISSAI 130</i>

	objectivity, confidentiality and competence” requirements.								
78	The SAI has assessed its vulnerability and resilience to integrity violations using IntoSAINT or a similar tool, at least once every five years.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> There are plans to use the IntoSAINT or other similar tools to assess the SAI’s vulnerability and resilience to integrity violations.	<b>Yes.</b> During the last five years, the SAI has used IntoSAINT or similar tools at least once to assess its vulnerability and resilience to integrity violations. The SAI implemented the action plan that was developed, but more needs to be done to address the gaps that were identified.	<b>Yes.</b> The SAI continuously deploys the IntoSAINT tool or other relevant tools across all the staff levels to assess its vulnerability and resilience to integrity violation and has taken steps to address the gaps to the full satisfaction of its key stakeholders and itself.	ISSAI 130. <i>IntoSAINT Tool</i>			
79	<b>Please rate your SAIs’ level of agreement with the statements below for Domain 2: Organisation &amp; Management</b>			<b>1. Strongly agree</b>	<b>2. Partially agree</b>	<b>3. Neutral</b>	<b>4. Partially disagree</b>	<b>5. Strongly disagree</b>	<b>6. Not applicable</b>
	The legal framework is hindering progress.								
	An effective organisational structure and competent staff are lacking.								
	Internal policies and procedures not developed.								
	Internal governance and oversight mechanisms are inadequate.								
	Financial resources are inadequate to implement initiatives.								
80	<b>Please fill in if there are any general comments on the issue of organisation and management. If there is a need for more space, please continue in the space at the end of the questionnaire or in an e-mail.</b>			<a href="#">Click here to enter text.</a>					

## Human Resources

HUMAN RESOURCES		No action taken	Some achievements made	Implemented, but improvement is still needed	Full satisfaction	
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Ref.
<b>Human Resources Policies and Procedures</b>						
81	The SAI has developed and implemented a Succession Policy/Process to ensure that staff can fill critical leadership and management positions that become available.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has no succession policy of its own. The SAI is relying on the Civil Service succession policies to ensure the filling of critical management and leadership positions that become available. No deliberate succession planning is being implemented.	<b>Yes.</b> The SAI has developed and implemented a Succession Policy to ensure that staff can fill critical leadership/management positions that become available. However, improvement is still needed. <b>Succession Policy criteria/considerations</b> <ul style="list-style-type: none"> <li>Identified critical leadership succession positions</li> <li>Nomination process in place to determine successors for critical leadership positions</li> <li>Contracting, monitoring and assessment processes developed</li> <li>Development and placement process defined</li> <li>Reviewing process developed</li> </ul>	<b>Yes.</b> The SAI has developed and implemented a <b>Succession Policy</b> to ensure that staff can fill critical leadership/management positions that become available – to the full satisfaction of the SAI and its key stakeholders.	<i>AFROSAI-E HR Handbook chapter 9, pg. 89</i>
82	The SAI has developed and implemented a Gender Policy/Process to ensure equal and fair opportunities for both men and women, and to ensure the protection of staff against	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI does not have an approved, documented gender policy and/or process, but relies on the generic public service commission policy to	<b>Yes.</b> The SAI has developed and implemented a Gender Policy/Process to ensure equal and fair opportunities for both men and women and to ensure the protection of staff against all forms of gender harassment and gender	<b>Yes.</b> In addition to level 3, the SAI has implemented the measures to the full satisfaction of the SAI and its key stakeholders.	<i>AFROSAI-E HR Handbook</i>

	all forms of gender harassment and gender stereotyping.		implement the country's gender strategy. The SAI only plans to develop and implement the policy in the future.	stereotyping. But improvements are still needed.		
83	The SAI has developed and implemented a Retention Policy/Process to ensure that staff with critical skills, knowledge and relevant experience are retained.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has no retention policy of its own. The SAI is relying on the civil service retention policy. No deliberate retention planning is being implemented.	<b>Yes.</b> The SAI has developed and implemented a <b>Retention Policy</b> to ensure that staff with critical skills, knowledge and relevant experience are retained. However, improvement is still needed. <b>Retention Policy criteria/ considerations</b> <ul style="list-style-type: none"> <li>• Identified critical competencies to be retained in the SAI</li> <li>• Nomination criteria developed for staff to be retained</li> <li>• Contracting, monitoring and assessment process for retention candidates developed</li> <li>• Development and placement process for retention candidates defined</li> <li>• Reviewing process for the retention policy developed</li> </ul>	<b>Yes.</b> The SAI has developed and implemented a <b>Retention Policy</b> to ensure that staff can fill critical positions that become available and can retain staff with critical skills, knowledge and relevant experience – to the full satisfaction of the SAI and its key stakeholders.	<i>AFROSAI-E HR Handbook chapter 9, pg. 89</i>
84	The SAI has developed and implemented an Exit Policy/Process that ensures a positive parting experience for both parties.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has no exit policy of its own but relies on the Civil Service <b>Exit Policies</b> . However, it is planning to develop and implement such a policy.	<b>Yes.</b> The SAI has developed and implemented an <b>Exit Policy</b> to ensure a positive parting experience for both parties. However, improvement is still needed. <b>Exit Policy criteria/considerations</b> Developed processes for different types of Exits are: <ul style="list-style-type: none"> <li>• Resignation</li> </ul>	<b>Yes.</b> The SAI has developed and implemented an <b>Exit Policy</b> to ensure a positive parting experience for both parties – to the full satisfaction of the SAI and its key stakeholders.	<i>AFROSAI-E HR Handbook chapter 10, pg. 97</i>

				<ul style="list-style-type: none"> <li>• Termination of contract</li> <li>• Dismissal</li> <li>• Retirement</li> <li>• Death</li> <li>• Developed Exit Interview process</li> <li>• Developed a plan to address issues associated with why staff leave</li> </ul>		
85	The SAI has implemented a Knowledge Management System to manage information more efficiently to improve learning, decision-making, innovation, and other keys to the success of the SAI.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A “system” which encourages staff to find, use, manage, and share information, knowledge and skills, is planned or developed. However, no such “system” has been implemented.	<p><b>Yes.</b> The SAI has implemented a Knowledge Management System to manage information more efficiently to improve learning, decision-making, innovation and other keys for success. However, improvements still need to be made.</p> <p><b>Knowledge Management System criteria/considerations</b></p> <ul style="list-style-type: none"> <li>• Identified knowledge present in current SAI processes</li> <li>• Established system where knowledge will be stored</li> <li>• Defined processes to increase the utility of the knowledge management system</li> </ul> <p>Developed a process of how staff can access the system quickly and easily.</p>	<b>Yes.</b> The SAI has implemented a <b>Knowledge Management System</b> to manage information more efficiently to improve learning, decision-making, innovation and other keys for success – to the full satisfaction of the SAI and its stakeholders.	<i>AFROSAI-E HR Handbook chapter 6, pg. 62</i>
86	The SAI has implemented a system to monitor and evaluate the effectiveness of its HR practices.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has not implemented a system to monitor and evaluate the effectiveness of its HR	<b>Yes.</b> The SAI has implemented a system to monitor and evaluate the effectiveness of its HR practices. However, improvements are still needed.	<b>Yes.</b> The SAI has implemented a system to monitor and evaluate the effectiveness of its HR	<i>AFROSAI-E HR Handbook chapter 2, pg. 26</i>

			practices. However, there are plans to develop and implement such a system.	<b>HR Monitoring and evaluating system criteria/considerations</b> <ul style="list-style-type: none"> <li>• Defined HR metrics for SAI</li> <li>• Defined measures for HR effectiveness, efficiency, and impact</li> <li>• Developed and implemented an annual staff satisfaction survey</li> <li>• Developed plans to improve HR’s effectiveness, efficiency and impact</li> </ul>	practices – to the full satisfaction of the SAI and its stakeholders.	
87	The SAI reports on the state of its human capital in the annual performance report.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI does not report on the state of its human capital in the annual performance report. However, there are plans to develop and implement such a report.	<b>Yes.</b> The SAI is reporting on the state of its human capital in the annual performance report. However, improvements are still needed. <b>HR Reporting in annual report criteria/considerations</b> <ul style="list-style-type: none"> <li>• Reporting on HR goals in line with the SAI strategy and SAI’s strategic goals</li> <li>• Reporting on key HR metrics, e.g. absenteeism, leave, and staff turnover</li> <li>• Reporting on training and development initiatives</li> <li>• Reporting on HR interventions, e.g. Wellness Programmes</li> </ul>	<b>Yes.</b> The SAI is reporting on the state of its human capital in the annual report – to the full satisfaction of the SAI and its stakeholders.	<i>AFROSAI-E HR Handbook chapter 1, pg. 16</i>
<b>Human Resource Function of the SAI</b>						
88	The SAI has adequate administrative control over all aspects of Human Resource Management (administrative independence).	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI relies on its government’s civil service commission for all or part of its human resource management and does not	<b>Yes.</b> The SAI’s HR practices, processes and systems are under the government’s Civil Service Commission, but it retains control over all decision-making with respect to its human resource needs. The SAI has a	<b>Yes.</b> The SAI has a fully operational resource management function established and/or it retains control over all decision-	<i>AFROSAI-E HR Handbook Section C</i>



			<p>retain control over these processes. The SAI relies on generic civil service policies for its staff establishment and its structures and has little or no influence over the staff it receives. Plans are there for the SAI to develop and maintain its own policies that are aligned with standards and best practices. The SAI is in the process of collaborating with the Public Service Commission to customise guidelines for the SAI's unique HR needs.</p>	<p>human resource management function established, which includes:</p> <ul style="list-style-type: none"> <li>• SAI mandate on HR is defined</li> <li>• HR is part of the SAI's organisational structure</li> <li>• HR practices are defined</li> <li>• HR processes are established</li> <li>• HR systems are in place</li> <li>• The human resource staff have applicable professional HR qualifications, knowledge, skills, and relevant experience.</li> </ul> <p>However, improvements still need to be made.</p>	<p>making regarding HR issues, and it is adequately resourced to execute its responsibilities efficiently and effectively – to the full satisfaction of the SAI and its key stakeholders.</p>	
89	<p>The SAI has adequate resources to manage, develop and implement all HR activities, interventions, and processes in the SAI.</p>	<p><b>No.</b> No action to change the situation has been taken.</p>	<p><b>No.</b> The SAI is planning an HR unit/function with adequate resources and with the necessary experience and qualifications to develop and implement all HR activities, interventions, and processes in the SAI.</p>	<p><b>Yes.</b> The SAI has done an HR unit assessment and is in the process of appointing adequate HR resources with relevant experience and qualifications to develop and implement all HR activities, interventions, and processes in the SAI. However, improvement is still needed.</p> <p><b>Criteria of expertise in HR Resources</b></p> <p>The four new functions include Admin Expert, Employee Champion, Change Agent and Strategic Partner.</p>	<p><b>Yes.</b> The SAI has an HR unit/function with adequate resources and with the necessary experience and qualifications to develop and implement all HR activities, interventions and processes in the SAI – to the full satisfaction of the SAI and its key stakeholders.</p>	<p><i>AFROSAI-E HR Handbook – Section C</i></p>

90	The SAI has developed and implemented effective systems of job rotation and delegating authority and holding managers to account for their actions, in a manner that promotes a culture of quality in all the SAI work (i.e. defined roles and responsibilities for each level within the SAI).	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI does not have a system for a job rotation, neither does it have a delegation of authority established in compliance with best practices and international standards.	<b>Yes.</b> The SAI has developed and implemented effective systems of job rotation and delegating authority and holding managers to account for their actions, in a manner that promotes a culture of quality in all the SAI work (i.e. defined roles and responsibilities for each level within the SAI). However, improvements are still needed.	<b>Yes.</b> The SAI has implemented the measures in level 3 – to the full satisfaction of the SAI and its key stakeholders.	AFROSAI-E HR Handbook chapter 6, pg. 62
<b>HR Strategy of the SAI</b>						
91	The SAI has an overarching, integrated and implemented HR Strategy that supports the SAI's strategic intent.	<b>No.</b> No action to change the situation has been taken.	<b>Yes.</b> HR strategy based on the Strategic Plan and strategic goals of the SAI is planned or being developed. However, the strategy has not been implemented.	<b>Yes.</b> The SAI has developed and implemented its own Human Resource Strategy based on the Strategic Plan and strategic goals of the SAI: <ul style="list-style-type: none"> <li>• HR Strategy is aligned with the SAI strategy</li> <li>• Defined HR vision</li> <li>• Defined HR strategic goals</li> <li>• Defined HR plans for all areas in the employee life cycle</li> <li>• Defined, appropriate B-strategies</li> <li>• Defined HR metrics</li> <li>• Developed operational HR annual plan</li> </ul> However, improvements still need to be made.	<b>Yes.</b> The SAI has successfully implemented an HR strategy to the full satisfaction of the SAI and its key stakeholders.	AFROSAI-E HR Handbook chapter 1, pg. 16

92	The SAI has developed and implemented a Resource Plan defining the number of staff, the type of competencies and other resources required to achieve success, and realise its strategic goals through its staff.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A Resource Plan aligned with the SAI strategy and HR strategy is planned or developed. However, the Resource Plan is not implemented.	<p><b>Yes.</b> The SAI developed and implemented a Resource Plan aligned with the SAI strategy and HR strategy. However, improvement is needed.</p> <p><b>Resource Plan criteria/consideration:</b></p> <ul style="list-style-type: none"> <li>• Defined functional knowledge, skills and behavioural competencies required to realise the set-out strategic focus areas of the SAI</li> <li>• Process developed to determine the number of staff available, and the number of qualified staff demanded in the future</li> <li>• Defined process to design effective organisational structures</li> <li>• Defined process to develop detailed job profiles (based on the AFROSAI-E Integrated Competency Framework)</li> </ul>	<b>Yes.</b> The SAI has implemented a Resource Plan aligned with the SAI strategy and HR strategy – to the full satisfaction of the SAI and its key stakeholders.	<i>AFROSAI-E HR Handbook chapter 2, pg. 26</i>
93	The SAI has prioritised the need for different competencies for all types of audits and other relevant thematic audits and ensured the recruitment of qualified staff with multidisciplinary backgrounds.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The recruitment of qualified staff with multidisciplinary backgrounds is planned or being developed to include all audit disciplines. However, the plan is not implemented.	<p><b>Yes.</b> The SAI has prioritised the need for different competencies for all types of audits and other relevant thematic audits and ensured the recruitment of qualified staff with multidisciplinary backgrounds to include the following audit disciplines at a minimum.</p> <p><b>Considerations of all the following backgrounds:</b></p> <ul style="list-style-type: none"> <li>• Accounting and economics</li> <li>• Social sciences</li> <li>• Engineering and medical sciences</li> </ul> <p>(Based on the AFROSAI-E Integrated Competency Framework)</p>	<b>Yes.</b> The SAI has prioritised the need for different competencies for all types of audits and other relevant thematic audits and ensured the recruitment of qualified staff with multidisciplinary backgrounds – to the full satisfaction of the SAI and its key stakeholders.	

	<b>Recruitment Processes</b>					
94	The SAI's <b>Attraction and Recruitment processes</b> are geared toward hiring staff with the relevant competencies as set out in the job profiles/conditions of service.	<b>No.</b> No action to change the situation has been taken.	<b>Yes.</b> The establishment of attraction and recruitment processes is planned or being developed. However, the processes are not implemented	<b>Yes.</b> The attraction and recruitment processes have been developed and implemented and define the processes of: <ul style="list-style-type: none"> <li>• Attraction</li> <li>• Pre-selection</li> <li>• Assessment</li> <li>• Reference Checks</li> <li>• Placement</li> <li>• Appointment</li> </ul> However, some improvements are still required	<b>Yes.</b> The SAI has successfully implemented the attraction and recruitment processes to the full satisfaction of the SAI and its key stakeholders	<i>HR Handbook Chapter 3</i>
	<b>Performance Management of Staff</b>					
95	The SAI has implemented a <b>Competency Framework</b> for its audit and non-audit professionals (aligned to AFROSAI-E Integrated Competency Framework or INTOSAI Competency Framework).	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI is dependent on the civil service competency framework to define the knowledge, skills and behavioural competencies required to function effectively in its environment. However, plans are being developed to adopt AFROSAI-E's integrated competency framework or another relevant and specified framework.	<b>Yes.</b> The SAI has developed/ adopted a competency framework for its audit and non-audit professionals, which defines the knowledge, skills and behavioural competencies required. The framework addresses the needs of the SAI, stemming from its mandate, and draws from best practice frameworks such as the INTOSAI Competency Framework and the AFROSAI-E Integrated Competency Framework. However, the framework is not applied across all HR and training and development activities. <b>The Integrated competency framework adoption and implementation criteria:</b>	<b>Yes.</b> The SAI has implemented an integrated competency framework for its audit and other professionals and has applied the framework across all HR and training and development activities – to the full satisfaction of its key stakeholders.	<i>AFROSAI-E Integrated Competency Framework Document</i>

				<ul style="list-style-type: none"> <li>• HR staff are trained on how to implement the Integrated Competency Framework</li> <li>• Communication of the framework to all SAI staff</li> <li>• Communication and sharing of the competency dictionary with all SAI staff</li> <li>• Defined plan to apply the framework across all HR and training and development activities</li> </ul>		
96	The SAI has developed and implemented a Recognition Policy/Process to recognise individual/team behaviour, effort, and accomplishments.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A recognition policy to incentivise performance based on international standards and best practice criteria is planned or being developed. However, the policy is not implemented.	<p><b>Yes.</b> The SAI has developed and implemented a recognition policy and procedures to incentivise performance and to recognise individual/team behaviour, effort and accomplishment, based on standards and best practice criteria:</p> <ul style="list-style-type: none"> <li>• Defined process to compensate staff in a manner that is fair, consistent, and reflective of the external market</li> <li>• Defined process to recognise staff for the achievement of individual/team goals, SAI objectives and professional competency</li> </ul> <p>However, the policy still needs improvement</p>	<b>Yes.</b> The SAI has implemented a recognition policy and procedures to incentivise performance and to recognise individual/team behaviour, effort and accomplishment, based on standards and best practices – to the full satisfaction of the SAI and key stakeholders.	<i>AFROSAI-E HR Handbook chapter 5, pg. 55</i>
97	The SAI has developed and implemented a Performance Management Policy/Process, which	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The performance management policy and procedures to improve	<b>Yes.</b> The SAI has developed and implemented a performance management policy, which defines the	<b>Yes.</b> The SAI has implemented a performance management policy and	<i>AFROSAI-E HR Handbook chapter 4, pg. 44</i>

	defines the process of planning, monitoring, providing feedback, and reviewing the performance of staff and their overall contribution to the SAI.		performance are planned or developed. However, the policy and procedures are not implemented.	planning, monitoring, and reviewing of the performance of staff and their overall contribution to the SAI. The policy defines the following processes: <ul style="list-style-type: none"> <li>• Planning; Tracking; Informal Feedback; Formal Feedback</li> <li>• Assessment; Managing the under-performer; Resolution of a disagreement process</li> </ul> However, the policy needs improvement.	procedures, which define the planning, monitoring, and reviewing of the performance of staff and their overall contribution to the SAI, based on its competency framework, to the full satisfaction of the SAI and its key stakeholders.	
<b>Staff Welfare and Wellness</b>						
98	The SAI has developed and implemented a Staff Wellness Policy/Process to ensure the physical, mental, environmental, intellectual, emotional, and occupational health of the staff.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI is relying on the civil service staff wellness policy to ensure the physical, mental and emotional health of its staff. However, it is planning to develop and implement such a policy.	<b>Yes.</b> The SAI has developed and implemented a staff wellness policy to ensure the physical, mental, environmental, intellectual, emotional and occupational health of its staff. However, improvement is still needed. <b>Wellness Policy criteria/considerations:</b> <ul style="list-style-type: none"> <li>• Established Health and Safety Committee</li> <li>• Appointed and developed Health and Safety, representatives</li> <li>• Developed wellness survey</li> <li>• Defined wellness programmes</li> </ul> Developed/sourced and implemented wellness programmes.	<b>Yes.</b> The SAI has developed and implemented a staff wellness policy to ensure the physical, mental, environmental, intellectual, emotional and occupational health of its staff – to the full satisfaction of the SAI and its key stakeholders.	<i>AFROSAI-E HR Handbook chapter 8, pg. 82</i>
<b>Professional Development and Training of Staff</b>						

99	The SAI has implemented a professional development process for SAI auditors, which is aligned with the needs/mandate of the SAI and incorporates academic entry requirements, structured on-the-job learning, and continual professional development.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI plans to develop a professional development process aligned with its mandate and strategic goals. However, the process is not implemented or only partially implemented.	<b>Yes overall.</b> The SAI has implemented a professional development process for SAI auditors, which is aligned with the needs/mandate of the SAI and incorporates academic entry requirements, structured on-the-job learning, and continual professional development. However, the process needs improvement.	<b>Yes overall.</b> In addition to level 3, the professional development process is being implemented to the full satisfaction of the SAI and its key stakeholders.	<i>AFROSAI-E HR Handbook chapter 6, pg. 62</i>
100	The SAI has implemented a professional development process for SAI auditors which is aligned with the needs/mandate of the SAI and has set minimum academic requirements for entry to positions.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI plans to implement minimum academic entry requirements for entry to positions related to SAI auditors.	<b>Yes.</b> The SAI has implemented minimum academic requirements for entry to SAI auditor positions. However, the requirements still need to be standardised or consistently applied.	<b>Yes.</b> The SAI has implemented minimum academic requirements for entry to SAI auditor positions, and the requirements are standardised and consistently applied.	<i>AFROSAI-E HR Handbook chapter 6,</i>
101	The SAI has put in place a structured, on-the-job learning process or programme that is able to contribute to professional accounting/ auditing certification?	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI plans to put in place a structured, on-the-job learning process or programme that will contribute to professional accounting auditing certification.	<b>Yes.</b> The SAI has implemented a structured, on-the-job learning process or programme that contributes to professional accounting/auditing certification.	<b>Yes.</b> The SAI has implemented a structured, on-the-job learning process or programme that contributes to professional accounting/ auditing certification. Additionally, the programme leads to an adequate number of colleagues completing the formal experience and submitting documents for formal recognition as certified accountants/ auditors	<i>AFROSAI-E HR Handbook chapter 6,</i>

102	The SAI has put in place requirements for continuing professional development for SAI auditors.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI plans to put in place requirements for SAI auditors to undertake continual professional development.	<b>Yes.</b> The SAI has implemented requirements for SAI auditors to undertake continual professional development.	<b>Yes.</b> The SAI has implemented requirements for SAI auditors to undertake continual professional development and actively monitors compliance and provides internal support for SAI auditors to achieve set requirements.	<i>AFROSAI-E HR Handbook chapter 6,</i>
103	The SAI has developed and implemented a Training and Development Policy/Process that responds to the learning needs of the organisation, defining a combination of insourced and outsourced learning opportunities for all staff members.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A Training and Development policy is planned or developed. However, no such training policy is being implemented.	<b>Yes.</b> The SAI has developed and implemented a Training and Development policy that defines the following processes: <ul style="list-style-type: none"> <li>• Defined process to align training and development initiatives to the SAI's strategic plan and goals</li> <li>• Defined training and development investment, e.g. training days</li> <li>• Defined skills assessments process</li> <li>• Defined training and development budget</li> <li>• Defined training and development opportunities</li> <li>• Defined process to apply for training and development (criteria)</li> <li>• Defined communication process and plan</li> </ul> However, the process needs to be improved	<b>Yes.</b> The SAI has implemented a Training and Development policy to realise individual and team performance – to the full satisfaction of the SAI and its key stakeholders.	<i>AFROSAI-E HR Handbook chapter 6, pg. 62</i>
104	The SAI has implemented an effective Induction Programme for new entrants.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The Induction programme for new entrants is planned or	<b>Yes.</b> The SAI has developed and implemented an Induction Programme for new entrants that includes:	<b>Yes.</b> The SAI has implemented an Induction Programme for new	<i>AFROSAI-E HR Handbook chapter 3, pg. 35</i>



			developed. However, no such program is implemented.	<ul style="list-style-type: none"> <li>• Workplace introduction</li> <li>• SAI overview (e.g. vision, mission, values, strategic goals, structures)</li> <li>• Job duties and responsibilities</li> <li>• Work expectations and hours of work</li> <li>• HR and administrative procedures</li> <li>• Health and safety</li> <li>• Performance management</li> <li>• Communication procedures</li> </ul> <p>However, improvement is needed.</p>	entrants – to the full satisfaction of the SAI and its key stakeholders.	
105	The SAI has a training unit/function staffed with certified or tested full-time and/or part-time trainers providing in-house training for Regularity, Financial, Performance and Compliance Auditing, which is in accordance with the SAI's strategic intent.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI is planning to establish a training unit/function. The use of certified or tested full-time and/or part-time in-house trainers is planned or being developed. However, none of this training is implemented.	<b>Yes.</b> The SAI has implemented the use of certified or tested full-time and/or part-time trainers providing in-house training, in accordance with the strategic and annual operational plans. SAI has a training unit. However, improvement is needed.	<b>Yes.</b> The SAI has a training unit/function, which has deployed certified or tested full-time and/or part-time trainers, providing in-house training in accordance with its strategic intent – to the full satisfaction of the SAI and its key stakeholders.	<i>AFROSAI-E HR Handbook chapter 6, pg. 62</i>
106	The SAI has implemented a system to monitor and evaluate the value for money and the impact of training and development initiatives.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A system to monitor and evaluate the different aspects of the training and development strategy has been planned or developed. However, no system is implemented.	<b>Yes.</b> The SAI has developed and implemented a system to monitor <b>and evaluate the return on investment and effectiveness of training and development initiatives.</b> However, the system needs improvement. <b>Monitoring and evaluation of training and development initiatives – criteria /considerations:</b> <ul style="list-style-type: none"> <li>• Defined learning outcomes and potential impact on the SAI</li> </ul>	<b>Yes.</b> The SAI has implemented a system to monitor <b>and evaluate the return on investment and effectiveness of training and development initiatives</b> – to the full satisfaction of the SAI and its key stakeholders.	<i>AFROSAI-E HR Handbook chapter 6, pg. 62</i>

				<ul style="list-style-type: none"> <li>Established M &amp; E framework defining goals, targets, and measurements</li> <li>Defined pre-to post-evaluation process</li> <li>Defined qualitative feedback process</li> <li>Defined review process.</li> </ul>					
107	The SAI has developed and implemented a plan to develop management and leadership capacity in the SAI.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A plan to develop the management and leadership capacity of the SAI is planned or developed. However, the plan is not implemented.	<p><b>Yes.</b> The SAI has developed and implemented a plan to develop the management and leadership capacity of the SAI. However, improvement is needed.</p> <p><b>Develop management and leadership capacity criteria/considerations:</b></p> <ul style="list-style-type: none"> <li>Assessed leadership capacity against AFROSAI-E Leadership Framework or another relevant framework</li> <li>Defined professional development opportunities for SAI leaders and managers</li> <li>Defined formal leadership development opportunities</li> <li>Defined informal leadership development opportunities</li> </ul>	<b>Yes.</b> The SAI has implemented a plan to develop the management and leadership capacity of the SAI – to the full satisfaction of the SAI and key stakeholders.	<i>AFROSAI-E HR Handbook chapter 6, pg. 62</i>			
108	<b>Please rate your SAIs' level of agreement with the statements below for Domain 3: Human Resources</b>			<b>1. Strongly agree</b>	<b>2. Partially agree</b>	<b>3. Neutral</b>	<b>4. Partially disagree</b>	<b>5. Strongly disagree</b>	<b>6. Not applicable</b>
	The legal framework is hindering progress.								
	An effective organisational structure and competent staff are lacking.								
	Internal policies and procedures not developed.								

	Internal governance and oversight mechanisms are inadequate.						
	Financial resources are inadequate to implement initiatives.						
109	<p>Please fill in if there are any general comments on the issue of human resources. If there is a need for more space, please continue in the space at the end of the questionnaire or in an e-mail.</p>	<p>Click here to enter text.</p>					

## Audit Standards and Methodology

AUDIT STANDARDS AND METHODOLOGY		No action taken	Some achievements made	Implemented, but improvement is still needed	Full satisfaction	
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Ref.
	<b>Audit Coverage</b>					
110	The SAI adopted a risk-based audit methodology in the management of all its audits.	<b>Not overall.</b> No action to change the situation has been taken.	<b>Not overall.</b> There are plans to adopt a risk-based audit methodology in the management of its audits. However, the SAI is yet to develop and implement a mechanism/system for shared overall risk assessment.	<b>Yes, overall.</b> The SAI has adopted and implemented a mechanism/system for a shared overall risk assessment tool for <b>all audit types</b> . However, improvements are still needed.	<b>Yes, overall.</b> The adopted, shared overall risk assessment tool is being implemented to the full satisfaction of the SAI and its key stakeholders	<i>ISSAI 100: 46</i>
111	The SAI has an overall annual audit plan covering how it will address financial audit backlogs.	<b>Not overall.</b> No action to change the situation has been taken.	<b>Not overall.</b> An annual audit plan covering how it will address audit backlogs is planned or developed. However, no annual audit plan is approved.	<b>Yes.</b> The SAI has implemented an overall annual audit plan covering how it will address audit backlogs. However, the process needs to be improved.	<b>Yes.</b> The SAI has implemented an annual audit plan covering how it will address audit backlogs – to the full satisfaction of the SAI and key stakeholders.	<i>ISSAI 140, Element 3</i>
112	The SAI's annual audit coverage (financial/combined), as a percentage of the national budget expenditures.	The SAI's financial and/or compliance audit is covering less than 50% of the national budget expenditures.	The SAI's financial and/or compliance audit covers at least 75% of the national budget expenditures.	The SAI's financial and/or compliance audit covers 100% of the national budget expenditures.	The SAI's financial and/or compliance audit covers 100% of the national budget expenditures – to the full satisfaction of the SAI and its key stakeholders.	<i>Audit performance and results</i>

113	The SAI has adopted the public financial management reporting framework or a similar tool to ensure comprehensive coverage of its mandate.	<b>Not overall.</b> No action to change the situation has been taken.	<b>Not overall.</b> The SAI plans to adopt a public financial management reporting framework. But no further action has been taken.	<b>Yes, overall.</b> The SAI has adopted and implemented a public financial management reporting framework tool or a similar tool to ensure comprehensive coverage of its mandate. However, improvements are still required.	<b>Yes, overall.</b> The adopted public financial management reporting framework tool is being implemented to the full satisfaction of the SAI and its key stakeholders.	<i>INTOSAI-P 12 Principle 7. AFROSAI-E Public Financial Management Reporting Framework (PFM-RF)</i>
<b>Audit Standards and Quality Management</b>						
114	The SAI has a financial audit manual which is compliant with ISSAIs.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Compliance of the financial audit manuals with the standards is planned but not implemented.	<b>Yes.</b> The SAI has implemented a financial audit manual that is compliant with international standards. However, improvement is needed.	<b>Yes.</b> The SAI has implemented the financial audit manual, compliant with international standards – to the full satisfaction of the SAI and its key stakeholders.	<i>ISSAI 100:39 &amp; Financial AFROSAI-E Audit Manual (FAM)</i>
115	The SAI has a compliance audit manual which is compliant with ISSAIs.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Compliance of the SAI's audit manuals with international standards is planned or developed. However, compliance of audit manuals to the standards has not been implemented.	<b>Yes.</b> The SAI has implemented audit manuals that are compliant with international standards. However, improvement is needed.	<b>Yes.</b> The SAI has implemented audit manuals that are fully compliant with international standards – to the full satisfaction of the SAI and its key stakeholders.	<i>ISSAI 100:39 &amp; 400:45. AFROSAI-E Compliance Audit Manual (CAM)</i>
116	The training programmes of all audit types are based on the SAI's audit manuals (FAM, CAM, and PAM).	<b>No.</b> No action to change the situation has been taken.	<b>Not overall.</b> Training programmes based on the respective audit-type manuals are planned or developed but are not yet approved and implemented. In addition, the SAI is only implementing some	<b>Yes, overall.</b> The SAI has implemented training programmes based on audit manuals for <b>all three audit types (FAM, CAM &amp; PAM)</b> . However, the process needs to be improved.	<b>Yes, overall.</b> The SAI has implemented training programmes based on audit manuals of all audit types – to the full satisfaction of the SAI and its key stakeholders.	<i>ISSAI 100:39 &amp; ISSAI 140, Element 5</i>

			and not all audit types of manuals.			
117	The SAI's <b>financial audit manual</b> is regularly reviewed and updated.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Regular reviewing and updating of the audit manuals are planned. However, no reviewing and updating have been implemented.	<b>Yes.</b> The SAI has implemented regular reviewing and updating of the audit manuals. However, improvement is needed.	<b>Yes.</b> The SAI has implemented regular reviewing and updating of the audit manuals – to the full satisfaction of the SAI and its key stakeholders.	<i>ISSAI 140, Element 5</i>
118	The SAI's <b>compliance audit manual</b> is regularly reviewed and updated.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Regular reviewing and updating of the compliance audit manual are planned. However, no reviewing and updating have been implemented.	<b>Yes.</b> The SAI has implemented regular reviewing and updating of the audit manuals. However, improvement is needed.	<b>Yes.</b> The SAI has implemented regular reviewing and updating of the audit manuals – to the full satisfaction of the SAI and its key stakeholders.	<i>INTOSAI-P 10, Principle 3; ISSAI 140, Element 5</i>
119	The SAI's <b>financial audit manual</b> is customised to fit the SAI's specific country requirements.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Regular customisation of the financial audit manual based on the country SAI's conditions is planned. However, no customisation has been implemented.	<b>Yes.</b> The SAI has customised the financial audit manual to fit the SAI's country-specific requirements. However, improvement is needed.	<b>Yes.</b> The customisation of the SAI's financial audit manual was implemented based on the SAI's specific country requirements and context – to the full satisfaction of the SAI and its key stakeholders.	<i>INTOSAI-P 10, Principle 3; ISSAI 40, Element 5</i>
120	The SAI's <b>compliance audit manual</b> is customised to fit the SAI's specific country requirements.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Regular customisation of the audit manuals to the SAI's country conditions is planned. However, no customisation has been implemented.	<b>Yes.</b> The SAI has implemented regular customisation of the audit manuals to the SAI's country conditions. However, improvement is needed.	<b>Yes.</b> The SAI has implemented regular customisation of the audit manuals to the SAI's country conditions and to the full satisfaction of the SAI and its key stakeholders.	<i>INTOSAI-P 10, Principle 3; ISSAI 140, Element 5</i>

121	The SAI's <b>performance audit manual</b> is compliant with ISSAIs and other good practices.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Compliance of audit manuals with the standards is planned, but not implemented.	<b>Yes.</b> The SAI has implemented audit manuals compliant with international standards. However, improvement is needed.	<b>Yes.</b> The SAI has implemented the audit manuals compliant with international standards – to the full satisfaction of the SAI and its key stakeholders.	<i>INTOSAI-P 10, Principle 3; ISSAI 140, Element 5</i>
122	The SAI's <b>performance audit manual</b> is regularly reviewed and updated.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Regular reviewing and updating of the audit manuals are planned. However, no reviewing and updating have been implemented.	<b>Yes.</b> The SAI regularly reviews and updates its performance audit manual. However, improvement is needed.	<b>Yes.</b> The SAI has implemented regular reviewing and updating of the audit manuals – to the full satisfaction of the SAI and its key stakeholders.	<i>INTOSAI 10, Principle 3; ISSAI 140, Element 5</i>
123	The SAI's <b>performance audit manual</b> is customised to fit the SAI's specific country requirements.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Regular customisation of the audit manuals to the SAI's country conditions is planned. However, no customisation has been implemented.	<b>Yes.</b> The SAI has implemented regular customisation of the audit manuals to the SAI's requirements and context. However, improvement is needed.	<b>Yes.</b> The SAI has implemented regular customisation of the audit manuals to the SAI's country conditions and to the full satisfaction of the SAI and its key stakeholders.	<i>INTOSAI-P 10, Principle 3; ISSAI 140, Element 5</i>
124	The SAI's quality assurance system for all types of audits clearly defines the roles and responsibilities of all team members, team leaders, audit managers, and engagement partners – as well as engagement quality management reviewers, where applicable.	Not overall. No action to change the situation has been taken.	<b>Not overall.</b> Quality control measures and quality assurance with roles and responsibilities are drafted but are not approved. However, they have not been implemented.	<b>Yes, overall.</b> The SAI has implemented quality control measures with roles and responsibilities, which are compliant with the ISSAIs. However, the process needs improvement: <ul style="list-style-type: none"> <li>• For SAI with QA function/unit the head of the QA function reports directly to the head of the SAI</li> </ul>	<b>Yes, overall.</b> The SAI has implemented quality control measures and quality control with roles and responsibilities, in all audit types, to the full satisfaction of the SAI and its key stakeholders.	<i>ISSAI 140, Element 5</i>

				<ul style="list-style-type: none"> <li>• Independence of reviewers</li> <li>• Delegation of quality responsibilities</li> </ul>		
125	The SAI's quality assurance measures for all audit types clearly specify the requirements for planning of types of reviews – including nature, scope, and frequency.	<b>Not overall.</b> No action to change the situation has been taken.	<b>Not overall.</b> Quality control measures and quality assurance, with the type of review specified and planned, including nature, scope and frequency, are drafted and not approved. However, there has been no implementation.	<b>Yes, overall.</b> The SAI has implemented quality control measures and quality control assurance with the type of review specified and planned, including nature, scope and frequency, which have been approved for all audit types. However, the process needs to be improved.	<b>Yes, overall.</b> The SAI has implemented quality control measures and quality control, with the type of review specified and planned, including nature, scope and frequency, in all audit types – to the full satisfaction of the SAI and its key stakeholders.	<i>ISSAI 140, Element 5</i>
126	The SAI has developed and implemented appropriate systems for engagement quality management reviews for reports on all types of audits.	<b>Not overall.</b> No action to change the situation has been taken.	<b>Not overall.</b> Quality control measures and quality assurance with engagement quality control reviews are drafted but not approved. However, there has been no implementation.	<b>Yes, overall.</b> The SAI has implemented quality control measures and quality control assurance with engagement quality control reviews, for all audit types. However, the process needs to be improved.	<b>Yes, overall.</b> The SAI has implemented quality control measures and quality control with engagement quality control reviews, to the full satisfaction of the SAI and its key stakeholders for all audit types.	<i>ISSAI 140, Element 5</i>
127	The SAI has developed an Information Systems audit strategy that ensures ISSAI compliance (IS audit supporting FA/CA/PA or conducted as CA/PA).	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed an IT/IS audit strategy for its IT/IS audits. However, these have not been implemented.	<b>Yes.</b> The SAI has implemented an IT/IS audit strategy for its IT/IS audits. However, improvement is needed.	<b>Yes.</b> The SAI has implemented an IT/IS audit strategy for its IT/IS audits – to the full satisfaction of the SAI and its key stakeholders.	<i>ISSAI 140, Element 5</i>
128	The SAI's annual Information Systems audit coverage, as a percentage of the number of critical national information systems, is....	<b>No.</b> No, an IT/IS audit is being carried out.	The SAI has annually carried out IT/IS audits of at least 50% of the number of national IT/IS-systems.	The SAI has carried out IT/IS audits of at least 75% of national IT/IS-systems.	The SAI has carried out IT/IS audits of 100% of national IT/IS-systems.	<i>ICBF Guideline</i>



129	The SAI annually audits the main integrated financial management expenditure and revenue systems of the country.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned to audit the main integrated financial management expenditure and revenue systems of the country. However, these have not been implemented.	<b>Yes.</b> The SAI has implemented a plan for auditing the main integrated financial management expenditure and revenue systems of the country annually. However, there is still room for improvement.	<b>Yes.</b> The implemented plan for auditing the main integrated financial management expenditure and revenue systems of the country annually has been done to the full satisfaction of the SAI and its stakeholders.	<i>ISSAI 140, Element 5</i>
130	The SAI is using an electronic audit management system.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned to use an audit management system. However, implementation is yet to be done.	<b>Yes.</b> The SAI has adopted and implemented an electronic audit management system such as teammate, the A-SEAT and other relevant systems. However, improvements are still needed.	<b>Yes.</b> In addition to level 3, the electronic audit management system is being implemented to the full satisfaction of the SAI and its key stakeholders.	<i>ISSAI 100 and 140</i>
131	The SAI makes effective use of appropriate computer-assisted audit techniques (CAATS) to support its audit work.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned to introduce or develop the introduction of CAATS. However, the CAATS have not been implemented.	<b>Yes.</b> The SAI has implemented CAATS. However, improvement is needed.	<b>Yes.</b> The SAI has implemented CAATS to the full satisfaction of the SAI and its key stakeholders.	<i>ISSAI 140, Element 5</i>
132	The SAI makes effective use of appropriate data analytics to support its audit work.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned to introduce or develop the introduction of data analytics. However, data analytics are not implemented.	<b>Yes.</b> The SAI has a data analytics function, identifying relevant tools and using data analytics in select audits. However, improvement is needed.	<b>Yes.</b> The SAI is using data analytics optimally to the full satisfaction of the SAI and its key stakeholders.	<i>ISSAI 140, Element 5.</i>

133	The SAI has established a policy and procedures for contracted-out audits.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned and fully developed a policy and set of procedures for contracted-out audits. However, these have not yet been approved for implementation.	<b>Yes.</b> The SAI has an approved policy on contracted-out audits in place and is implementing the procedures provided. However, improvement is needed.	<b>Yes.</b> The implemented policy and procedures on contracted-out audits have been done to the full satisfaction of the SAI and its key stakeholders.	ISSAI 140 element 1
134	The SAI has established a mechanism for carrying out quality assurance reviews for contracted-out audits.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> There is planning to establish a mechanism for carrying out quality assurance reviews for contracted-out audits, but no action has been taken. The existing plans are in draft form only.	<b>Yes.</b> The SAI has developed and implemented a mechanism for carrying out quality assurance reviews for contracted-out audits. However, improvements are still needed.	<b>Yes.</b> The implementation of the established mechanism for carrying out quality assurance reviews for contracted-out audits is to the full satisfaction of the SAI and its key stakeholders.	ISSAI 140 element 1
135	The SAI has declared which standards it applies when conducting audits, and this declaration is accessible to users of the SAI's report.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A declaration as to which standards the SAI intends to apply when conducting audits is planned or being developed. However, the declaration is not implemented or accessible to users of the SAI's report.	<b>Yes.</b> The SAI has declared the standards they apply when conducting audits, and this declaration is accessible to users of the SAI's report. However, improvement is still needed.	<b>Yes.</b> The SAI has declared the standards they apply when conducting audits to the full satisfaction of all SAIs and key stakeholders. This declaration is fully accessible to users of the SAI's report.	ISSAI 100
136	The SAI has adopted policies and procedures about how it has chosen to implement its audit standards.	<b>No.</b> No action to change the situation has been taken.	<b>Not overall.</b> The SAI plans to adopt policies and procedures about how it has chosen to implement its audit standards. But no further action has been taken.	<b>Yes, overall.</b> The SAI has adopted policies and procedures on how to implement its audit standards. However, improvement is needed.	<b>Yes, overall.</b> The SAI has adopted policies and procedures on how to implement its audit standards – to the full satisfaction of the SAI and key stakeholders.	ISSAI 140 element 1
137	An independent reviewer regularly reviews the SAI's quality management system.	<b>No.</b> No action to change the situation has been taken.	<b>Not overall.</b> The SAI plans to implement an appropriate system with an independent review of the quality control	<b>Not overall.</b> The SAI has established and implemented an appropriate quality management system that is	<b>Yes, overall.</b> The SAI has established and implemented an appropriate quality management system that is regularly reviewed by	ISSAI 140 element 1

			systems for all audit types. But no further action has been taken.	regularly reviewed by an independent reviewer for all audit types. However, improvement is still needed.	an independent reviewer for all audit types – to the full satisfaction of the SAI and key stakeholders.	
	<b>Audit Engagement Processes</b>					
138	The SAI has established a system to ensure that, at the audit engagement level, its auditors [and any contractors] comply with the following ethical requirements: integrity, independence and objectivity, competence, professional behaviour, confidentiality, and transparency.	<b>No.</b> No action to change the situation has been taken.	<b>Not overall.</b> The SAI plans to establish a system to ensure that, at the audit engagement level, its auditors [and any contractors] comply with the following ethical requirements: integrity, independence and objectivity, competence, professional behaviour, confidentiality, and transparency. However, no further action has been taken.	<b>Yes, overall.</b> The SAI has established and implemented a system to ensure that, at the audit engagement level, its auditors [and any contractors] comply with the following ethical requirements: integrity, independence and objectivity, competence, professional behaviour, confidentiality, and transparency. However, improvement is still needed.	<b>Yes, overall.</b> The SAI has established and implemented a system to ensure that, at the audit engagement level, its auditors [and any contractors] comply with the following ethical requirements: integrity, independence and objectivity, competence, and professional behaviour – to the full satisfaction of the SAI and key stakeholders.	ISSAI 130
	<b>Audit Reporting</b>					
139	SAI staff with the authority to sign audit reports (equivalent to the “engagement partner”), are subject to regulation in their personal capacity by a professional accountancy organisation and/or independent regulator.	<b>No.</b> No action to change the situation has been taken.	<b>Not overall.</b> The SAI has plans to issue guidance to the effect that all staff with authority to sign audit reports (equivalent to the “engagement partner”) are subject to regulation in their personal capacity by a professional accountancy organisation and/or independent regulator. However, the SAI is yet to	<b>Yes, overall.</b> The SAI has developed and issued a guidance notice to the effect that all staff with authority to sign audit reports (equivalent to the “engagement partner”) are subject to regulation in their personal capacity by a professional accountancy organisation and/or independent regulator.	<b>Yes, overall.</b> The SAI has developed and issued a guidance notice to the effect that all staff with authority to sign audit reports (equivalent to the “engagement partner”) are subject to regulation in their personal capacity by a professional accountancy organisation and/or independent regulator – to the full satisfaction of the SAI and key stakeholders.	ISSAI 130 and ISSAI 140 element 2

			develop and implement the guidance.	However, improvement is still needed.		
140	The SAI has established mechanisms to ensure that all audit recommendations issued, address the relevant root causes and are implementable.	<b>No.</b> No action to change the situation has been taken.	<b>Not overall.</b> The SAI plans to establish a mechanism to ensure that all audit recommendations issued address the relevant root causes, and are implementable. However, no further action has been taken.	<b>Yes, overall.</b> The SAI has developed and established a mechanism, which ensures that all audit recommendations issued address the relevant root causes, and are implementable. However, improvement is still needed.	<b>Yes, overall.</b> The SAI has developed and established a mechanism which ensures that all audit recommendations issued address the relevant root causes, and are implemented to the full satisfaction of the SAI and key stakeholders.	ISSAI 100
141	The SAI provides individual (financial, compliance and performance) audit opinions or conclusions and assurance for each ministry, department and agency audited.	<b>No.</b> No action to change the situation has been taken.	<b>Not overall.</b> The SAI plans to provide individual (financial, compliance and performance) audit opinions and assurance for each ministry, department and agency audited. However, no further action has been taken.	<b>Yes, overall.</b> The SAI has developed, issued and implemented an audit guidance notice on how to provide individual (financial, compliance and performance) audit opinions and assurance for each ministry, department and agency audited. However, improvement is still needed.	<b>Yes, overall.</b> The SAI has developed, issued and implemented an audit guidance notice on how to provide individual (financial, compliance and performance) audit opinions and assurance for each ministry, department and agency audited – to the full satisfaction of the SAI and key stakeholders.	ISSAI 2600
142	The SAI has established practices for evaluating materiality in determining if audit follow-ups require new additional audit(s).	<b>No.</b> No action to change the situation has been taken.	<b>Not overall.</b> The SAI plans to establish practices for evaluating materiality in determining if audit follow-ups require new additional audit(s). However, no further action in respect of how and when to go about implementation has been taken.	<b>Yes, overall.</b> The SAI has developed and established plans to implement practices for evaluating materiality in determining if audit follow-ups require new additional audit(s). These plans are being implemented. However, improvement is still needed.	<b>Yes, overall.</b> The SAI has implemented practices for evaluating materiality in determining if audit follow-ups require new additional audit(s) – to the full satisfaction of the SAI and key stakeholders.	ISSAI 300

143	The SAI supports the preparations of deliberations of audit findings and outcomes (financial, compliance and performance reports) in parliamentary committees, and participates at a management level in meetings, as agreed with PAC or other relevant parliamentary standing committees from time to time.	<b>No.</b> No action to change the situation has been taken.	<b>Not overall.</b> The SAI plans to establish a parliamentary liaison office to support PAC and judges (in the court system) in preparing deliberations of audit findings and outcomes (financial, compliance and performance reports) in parliamentary committees and courts of accounts. However, no further action on how and when to go about implementation has been taken.	<b>Yes, overall.</b> The SAI has established a parliamentary liaison office to support PAC and judges (in the court system) in the preparation of deliberations of audit findings and outcomes (financial, compliance and performance reports) in parliamentary committees and courts of accounts. It will also participate at a management level in meetings, as agreed with PAC or other relevant parliamentary standing committees and oversight bodies from time to time. However, improvement is still needed.	<b>Yes, overall.</b> The SAI's parliamentary liaison office supports PAC and judges (in the court system) in the preparation of deliberations of audit findings and outcomes (financial, compliance and performance reports) in parliamentary committees and courts of accounts as agreed with PAC or other relevant parliamentary standing committees and oversight bodies – to the full satisfaction of the SAI and key stakeholders.	ISSAI 2260	
144	<p><b>Please rate your SAIs' level of agreement with the statements below for Domain 4: Audit Standards &amp; Methodology</b></p> <p>The legal framework is hindering progress.</p> <p>An effective organisational structure and competent staff are lacking.</p> <p>Internal policies and procedures not developed.</p> <p>Internal governance and oversight mechanisms are inadequate.</p> <p>Financial resources are inadequate to implement initiatives.</p>	1. Strongly agree	2. Partially agree	3. Neutral	4. Partially disagree	5. Strongly disagree	6. Not applicable

145	<b>Please fill in if there are any general comments on the issue of audit methodology and standards. If there is a need for more space, please continue in the space at the end of the questionnaire or in an e-mail.</b>	<a href="#">Click here to enter text.</a>	
-----	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------	--

## Communication and Stakeholder Management

COMMUNICATION AND STAKEHOLDER MANAGEMENT		No action taken	Some achievements made	Implemented, improvement is still needed	Full satisfaction	
Q. no:	Question/statement	Level 1	Level 2	Level 3	Level 4	Ref.
	<b>Communication Strategy and Plan</b>					
146	The SAI has a stakeholder Engagement/Communication Strategy that identifies measurable communication objectives to be achieved through internal and external stakeholder engagements.	<b>No.</b> No strategy is in place and no action to change the situation has been taken.	<b>No.</b> The SAI has planned or drafted a communication strategy but no environmental or stakeholder analysis was done – and the strategy is not approved.	<b>Yes.</b> The SAI has an approved communication strategy that is aligned with the SAI Strategic Plan and based on the legal framework, vision, mission and values of the SAI. The strategy includes both internal and external stakeholders and was developed based on an environmental analysis to identify and prioritise stakeholders, their needs, expectations, and gaps. The strategy is evaluated at least once every three to five years. However, there is room for improvement.	<b>Yes.</b> The SAI has a communication strategy that meets all Level 3 criteria and fully satisfies the SAI and its stakeholders.	<i>Communication strategy (INTOSAI-P 20, Principles 2,3 and 8)</i>
147	The SAI has a communication plan based on the communication strategy, to operationalise the strategic goals.	<b>No.</b> No plans are in place and no action to change the situation has been taken.	<b>No.</b> The SAI has made plans or included some operational activities in the communication strategy. But there are no clearly defined plans to support the implementation of the strategy.	<b>Yes.</b> The SAI has defined plans to operationalise the communication strategy that: <ul style="list-style-type: none"> <li>- Is SMART (Specific, Measurable, Attainable, Realistic/Relevant and Time-Bound)</li> <li>- Allocates relevant resources and budget to each activity</li> </ul>	<b>Yes.</b> The SAI has operational plans based on the communication strategy that meets with full satisfaction of the SAI and its stakeholders.	<i>Communication strategy INTOSAI-P 20, Principles 2, 3 and 8)</i>

				Is evaluated at least annually		
148	The SAI has implemented a system to monitor and evaluate the effectiveness of its Communication Strategy and Plan.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> A system for monitoring and evaluation of the Communication Strategy and plans is planned or developed. However, it has not been implemented.	<b>Yes.</b> The SAI has implemented a monitoring and evaluation system for the Communication Strategy and plans. However, the system needs to be improved.	<b>Yes.</b> The SAI has implemented a monitoring and evaluation system for the Communication Strategy and plans to the full satisfaction of the SAI and its key stakeholders.	<i>AFROSAI-E Communication Handbook</i>
<b>Channels of Communication</b>						
149	The SAI has implemented specific plans to strengthen relations with the parliament.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has plans to strengthen relations with parliament, but no plans have been implemented.	<b>Yes.</b> The SAI has implemented plans to strengthen relations with the parliament that are: - aligned with the Communication Strategy objectives - Based on relationship gaps identified Outcomes are evaluated against the planned targets at least annually.	<b>Yes.</b> The SAI has implemented the plan to the full satisfaction of the SAI and its stakeholders and has obtained formal feedback from parliamentary stakeholders to evaluate outcomes at least once every two years using a stakeholder survey or similar.	<i>Channels of communication (INTOSAI-P 20, Principle 8)</i>
150	The SAI reports to parliament on the implementation status of the PAC recommendations.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed reporting to parliament on the implementation status of the PAC recommendations. However, very little is implemented.	<b>Yes.</b> The SAI has implemented reporting to parliament on the implementation status of the PAC recommendations. However, improvement is needed.	<b>Yes.</b> The SAI has implemented reporting to parliament on the implementation status of the PAC recommendations – to the full satisfaction of the SAI and its key stakeholders.	<i>SAI reporting (INTOSAI-P 10, Principle 7)</i>



151	The SAI has implemented specific plans to strengthen relations with the PAC.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has plans to strengthen relations with the PAC, but no plans have been implemented.	<b>Yes.</b> The SAI has implemented plans to strengthen relations with the PAC to help them better understand the audit reports and conclusions and to take appropriate action. The plans are: - Aligned with the Communication Strategy objectives - Based on relationship gaps identified Outcomes are evaluated against the planned targets at least annually.	<b>Yes.</b> The SAI has implemented the plan to the full satisfaction of the SAI and its stakeholders, and: - Obtained formal feedback from parliamentary stakeholders to evaluate outcomes at least once every two years using a stakeholder survey or similar	<i>Channels of communication (INTOSAI-P 20, Principles 7 &amp; 8)</i>
<b>Implementation of the Audit Engagement Communication Strategy</b>						
152	The SAI has implemented an audit engagement communication strategy for the relations with the auditee as part of the requirements of its audit process.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed how to implement the audit engagement communication strategy for the audit process. However, no communication strategy has been implemented.	<b>Yes.</b> The SAI has implemented an engagement communication strategy for the relations with the auditee. However, improvement is needed.	<b>Yes.</b> The SAI has implemented an engagement communication strategy for the relations with the auditee – to the full satisfaction of the SAI and its key stakeholders.	<i>Implementation of the SAI communication strategy with the auditees</i>
153	The SAI has implemented a regular engagement communication process with relevant experts (including internal experts supporting the audit), where appropriate during the audit process.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> Plans exist to initiate a regular communication process during audit engagement with relevant experts. However, they have not been implemented.	<b>Yes.</b> The SAI has implemented a plan to establish regular communication processes during audit engagement with relevant experts, where appropriate during the audit process. However, improvement is needed.	<b>Yes.</b> The plan for establishing regular communication processes during audit engagement periods with relevant experts was implemented, to the full satisfaction of the SAI and key stakeholders.	<i>SAI communication with (INTOSAI-P12, Principle 8; INTOSAI-P 1, Section 15) professional bodies</i>

154	The SAI has implemented a regular communication process with appropriate professional bodies and experts.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed a process of regular communication with professional bodies. However, a regular communication process has not been implemented.	<b>Yes.</b> The SAI has implemented a regular communication process with professional bodies. However, the communication process needs to be improved.	<b>Yes.</b> The SAI has implemented a regular communication process with relevant experts to the full satisfaction of the SAI and its key stakeholders.	<i>SAI communication with (INTOSAI-P12, Principle 8; INTOSAI-P1, Section 15) professional bodies</i>
155	The SAI has implemented a regular communication process with internal auditors to evaluate the extent to which reliance can be placed on their audit results.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed a process of regular communication with internal auditors. However, regular communication has not been implemented.	<b>Yes.</b> The SAI has implemented a regular communication process with an internal audit. However, the communication process needs to be improved.	<b>Yes.</b> The SAI has implemented a regular communication process with internal audit to the full satisfaction of the SAI and key stakeholders.	<i>SAI communication with (INTOSAI-P12, Principle 8; INTOSAI-P1, Section 15) internal audit</i>
156	The SAI has implemented a regular communication process with other important sector institutions.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed a process of regular communication with other important public sector institutions. However, it has not been implemented.	<b>Yes.</b> The SAI has implemented a regular communication process with other important public sector institutions. However, improvement is needed.	<b>Yes.</b> The SAI has implemented a regular communication process with other important institutions – to the full satisfaction of the SAI and its key stakeholders.	<i>SAI communication (INTOSAI-P12, Principle 8; INTOSAI-P1, Section 15)</i>
<b>Promotion of the SAI</b>						

157	The SAI has implemented specific plans to raise public awareness of the SAI mandate.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned to raise public awareness of the SAI mandate. However, no plans have been implemented.	<b>Yes.</b> The SAI has implemented plans to raise public awareness of its mandate through: - A website that contains relevant and recent information on the SAI and published audit reports - Public seminars/workshops - Academic seminars/workshops - Social media platforms However, improvement is still needed	<b>Yes.</b> The SAI has implemented plans to raise public awareness of its mandate – to the full satisfaction of the SAI and its key stakeholders.	<i>Communicating effectively with stakeholders (INTOSAI-P12, Principle 6) Promotion of the SAI via engagement with media (INTOSAI-P20, Principle 8)</i>
158	The SAI has implemented a regular communication process with the media.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned engagements with the media, but no plans have been implemented.	<b>Yes.</b> The SAI has implemented plans to engage the media to raise awareness and improve understanding of audit outcomes through: - Regular press releases - Press briefings - Media interviews - Media training workshops However, improvement is still needed.	<b>Yes.</b> The SAI has implemented plans to engage the media to the full satisfaction of the SAI and its key stakeholders.	<i>Communicating effectively with stakeholders (INTOSAI-P12, Principle 6) Promotion of the SAI via engagement with media (INTOSAI-P20, Principle 8)</i>
159	The SAI has implemented a regular communication process with civil society organisations.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned engagements with CSOs, but no plans have been implemented.	<b>Yes.</b> The SAI has implemented plans to engage CSOs to raise awareness and improve understanding of audit outcomes through: - CSO training workshops - Regular engagements However, improvement is still needed	<b>Yes.</b> The SAI has implemented plans to engage the media to the full satisfaction of the SAI and its key stakeholders.	<i>Communicating effectively with stakeholders (INTOSAI-P12, Principle 6) Promotion of the SAI via engagement with media</i>

						(INTOSAI-P20, Principle 8)
160	The SAI has created communication channels for citizens to provide input/participate in an SAI's work, without compromising its independence.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned the creation of citizen engagement channels, but no plans have been implemented.	<b>Yes.</b> The SAI has implemented channels for citizens to engage the SAI directly through, <i>inter alia</i> : - A call centre - Website - Mobile app - CSO channels And processes are in place to use citizen input in the SAIs' audit work. However, improvement is still needed	<b>Yes.</b> The SAI has implemented plans to get citizen feedback to the full satisfaction of the SAI and its key stakeholders.	(INTOSAI-P12, Principle 5 Being responsive to changing environments and emerging risks)
161	The SAI has implemented specific plans to promote learning and knowledge sharing with the international community and organisations.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned to engage with the international community – but no plans have been implemented.	<b>Yes.</b> The SAI has implemented plans to participate in workshops/seminars with the international community and organisations. However, improvement is still needed.	<b>Yes.</b> The SAI has implemented plans to participate in workshops/seminars with the international community and organisations – to the full satisfaction of the SAI and its key stakeholders.	Capacity building through promoting learning and knowledge sharing (INTOSAI-P12, Principle 12)
<b>Ad HOC Meetings</b>						
162	The SAI has implemented specific plans to strengthen relationships with the judiciary and/or constitutional or integrity institutions – e.g. an anti-corruption agency.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has plans to strengthen relations with the judiciary or other relevant constitutional/integrity institutions. However, none of the plans has been implemented.	<b>Yes.</b> The SAI has implemented plans to strengthen relations with the judiciary and/or other relevant constitutional/integrity institutions that are aligned with the Communication Strategy objectives and based on the relationship gaps identified. Outcomes are evaluated against the planned targets at least	<b>Yes.</b> The SAI has implemented the plan to the full satisfaction of the SAI and its stakeholders and has obtained formal feedback from parliamentary stakeholders to evaluate outcomes at least once every two years using a stakeholder survey or similar.	Channels of communication (INTOSAI-P20, Principle 8)

				annually. Improvements are still, however, needed.		
	<b>Internal Communication</b>					
163	The SAI has implemented specific plans to strengthen internal communication, including alignment of staff to the SAI's vision, mission and objectives.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned for internal communication to engage staff more effectively. However, the system has not been implemented.	<b>Yes.</b> The SAI and its leadership regularly and consistently engage internal staff to: - Ensure alignment to vision & mission - Promote ethical behaviour - Create a high-quality work culture - Clearly communicate expectations and reporting lines Improvement is still, however, needed	<b>Yes.</b> The SAI its leadership regularly and consistently engages internal staff to the full satisfaction of the SAI and its key stakeholders.	<i>Internal communication (ISSAI 130, Element 3&amp;4). Overall responsibilities of SAIs; Fundamental ethical values (INTOSAI-P12, Principle 10, 11)</i>
	<b>SAI Reporting</b>					
164	The SAI has implemented a standard structure for reports that is user-friendly and with materiality considerations.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned or developed a standard structure for reports, which is user-friendly and designed with materiality considerations. However, no standard structure for reports has been implemented.	<b>Yes.</b> The SAI has implemented a standard structure for reports, which is user-friendly with materiality considerations. However, the process still needs to be improved.	<b>Yes.</b> The SAI has implemented a standard structure for reports, which is user-friendly and designed with materiality considerations – to the full satisfaction of the SAI and its key stakeholders.	<i>SAI reporting (INTOSAI-P 1, Section 17)</i>
165	The SAI has implemented specific plans to make SAI reports and audit outcomes public, in a user-friendly manner.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has planned to make its audit reports and audit outcomes public. However, no plans have been implemented.	<b>Yes.</b> Published reports are available to the public via the SAI website/social media and on request. However, improvement is still needed.	<b>Yes.</b> Published reports are available to the public via the SAI website/social media, and on request, to the full satisfaction of the SAI and its key stakeholders.	<i>Reporting on audit results (INTOSAI-P 12, Principle 4) Promotion of the SAI via</i>

						<i>engagement with media (ISSAI 20, Principle 8)</i>
166	The SAI audit reports are written in a simple and clear manner using language that makes it easy for citizens to understand the main audit findings.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has plans to produce clear and simple reports, but they have not been implemented.	<b>Yes.</b> The SAI reports are written in simple and clear language and/or include a citizen-friendly summary of the main audit findings.	<b>Yes.</b> The SAI reports are written in simple and clear language and/or include a citizen-friendly summary of main audit findings – to the full satisfaction of the SAI and its key stakeholders.	<i>Reporting on audit results (INTOSAI-P 12, Principle 4) Promotion of the SAI via engagement with media (ISSAI 20, Principle 8)</i>
167	The time for submission of the annual audit report to the parliament/executive is within six months of the end of the period covered.	The annual report is submitted to the executive more than 12 months from the end of the period covered.	The annual report is submitted to parliament not less than 8 months after the end of the period covered.	The annual report is submitted to parliament within 6 months of the end of the period covered.	The annual report is submitted to parliament within 4 months of the end of the period covered.	<i>Audit performance and results</i>
<b>SAI Performance and Results</b>						
168	The SAI annually reports on the percentage of key stakeholders who consider that the SAI adds value to the stakeholders and the country.	<b>No.</b> No survey is carried out by the SAI.	A survey of the stakeholders' views on the SAI is planned or developed. However, no survey has been executed.	At least 60% of the key stakeholders believe a regularity audit adds value to the stakeholders and the country.	At least 80% of the key stakeholders believe a regularity audit adds value to the stakeholders and the country.	<i>Audit performance and results</i>
169	The SAI is reporting on the outcomes of the communication strategy/plan implementation in its annual performance report.	<b>No.</b> No action to change the situation has been taken.	<b>No.</b> The SAI has plans to report on the outcomes of the communication in the annual performance report – but nothing has been reported yet.	<b>Yes.</b> The SAI is reporting on the outcomes of the communication strategy/plan implementation in the annual performance report. However, improvement is still needed.	<b>Yes.</b> The SAI is reporting on the implementation of the communication strategy/plan in the annual performance report.	<i>Communication strategy (INTOSAI-P 20, Principles 2,3 and 8)</i>

						– to the full satisfaction of the SAI and its stakeholders.	
170	The SAI has during the year published ...X number of performance audit reports.	No performance audit reports are signed and issued or published annually.	Less than 3 performance audit reports are signed and issued or published annually.	At least 3 performance audit reports are signed and issued or published annually.	At least 10 performance audit reports are annually signed and issued or published to the full satisfaction of the SAI and its key stakeholders.		<i>Audit performance and results</i>
171	The percentage of implemented audit recommendations (for all types of audits) after two (2) years is....	At least 30% of audit recommendations have been implemented after 2 years.	At least 50% of audit recommendations have been implemented after 2 years.	At least 95% of audit recommendations have been implemented after two years.	100% of audit recommendations have been implemented after 2 years.		<i>Audit performance and results</i>
172	<b>Please rate your SAIs' level of agreement with the statements below for Domain 5: Communication &amp; Stakeholder Management</b>	<b>1. Strongly agree</b>	<b>2. Partially agree</b>	<b>3. Neutral</b>	<b>4. Partially disagree</b>	<b>5. Strongly disagree</b>	<b>6. Not applicable</b>
	The legal framework is hindering progress.						
	An effective organisational structure and competent staff are lacking.						
	Internal policies and procedures not developed.						
	Internal governance and oversight mechanisms are inadequate.						
	Financial resources are inadequate to implement initiatives.						
173	<b>Please fill in if there are any general comments on the issue of communication and stakeholder management. If there is</b>		<a href="#">Click here to enter text.</a>				

	<b>a need for more space, please continue in the space at the end of the questionnaire or in an e-mail.</b>		
--	-------------------------------------------------------------------------------------------------------------	--	--