AFROSAI-E

OPERATIONAL PLAN

2024

Table of Contents

Foreword

It is with great pleasure that we present you with our annual Operational Plan for 2024. This document serves as a comprehensive roadmap defining our strategic initiatives, goals and operational priorities for the upcoming year. This is the last year of our current Strategic Plan period. Therefore, we will also reflect on what we have achieved in this period and what to prioritise in the new Strategic Plan.

Our operating environment demands that we evolve as an institution to address emerging issues. Climate change, disaster-related issues, Artificial Intelligence, and the growing need for institutions to digitalise are some examples that demand innovation in our approach to supporting SAIs. Our capacity-building initiatives aim to introduce modules and tools to strengthen SAIs' relevance and further professionalise their staff, audit processes and systems.

Key to our support is understanding our member SAIs in terms of capacity and growth. We use individual SAI capacity development plans to identify, map and prioritise capacity-building interventions. Critical to this approach is SAI's ownership of its capacity development plan to ensure harmonised support by the different technical partners. We aim to provide timely, actionable support to the SAI and streamline collaboration with our partners to deliver integrated initiatives.

As the demand for SAI support continues to grow, so does the need for more resources. While we continue to reach out to more potential donors, we will also focus on modernising our capacity-building approaches and expanding our online platforms.

As we embark on this journey, we extend our gratitude to our dedicated team, SAI resources, donors, and partners who play a crucial role in making our vision a reality. Together, we are not just planning for operations but crafting a roadmap for positive impact, empowerment, and sustainable change.

Thank you for your unwavering support, and we look forward to a year of meaningful collaboration and shared success.

Cross-cutting areas

Institutional Capacity Building Framework (ICBF)

The ICBF drives our Strategic Plan Theory of Change and is invaluable for assessing regional capacity-building needs and priorities. We will continue to train SAIs to use the ICBF as a self-assessment tool and a strategy management results framework, where they can set targets and continuously measure performance.

2024 Key Result Areas

- Implement a regional ICBF training workshop
- Publish the annual State of the Region: ICBF Self-Assessment Report
- Issue the self-assessment survey and guidelines for 2024

Quality Assurance Reviews (QAR)

We will conduct eight QARs and implement SAI-specific support interventions to improve internal quality assurance functions. Additionally, we plan to issue an exposure draft of the Internal Quality Management Manual. With continued training on the ICBF, we aim to work with SAIs to improve correlation levels between their ICBF scores and the QAR results. We will also continue to use the SAI ICBF data to monitor their capacity development plans. We will conduct a quality assurance certification workshop to enhance the pool of reviewers in the region. The participants will be required to participate in periodic QA and product quality management reviews in their SAIs to update their knowledge and improve the quality assurance review processes and procedures at the SAIs.

Quality Management

Quality Management: To strengthen quality management systems for SAIs, we will hold sub-regional and senior management workshops. We will also encourage SAIs' internal QA functions to produce reports and monitor the implementation of the QAR action plan. Additionally, we will support five SAIs in developing quality management systems that help conform to SAI policies, contract commitments, and regulatory requirements.

2024 Key Result Areas

- Conduct eight QARs and produce reports.
- Conduct a QAR refresher course focused on assessing the correlation between ICBF scores and QAR results.
- Conduct QAR Certification workshop.
- Conduct QAR and ICBF Senior Awareness Seminars for SAI Senior Management.
- In-country technical support for SAI QAR Units.
- Implement sub-regional workshops.

PAP-APP & Accelerated Support

In partnership with the IDI, Accelerated Peer Support focuses on the most challenged SAIs to enhance strategic management and capacity development coordination. The project will continue supporting the six SAIs to ensure well-coordinated technical and peer support on strategic focus areas. We will continue updating the database of resources we have trained and use them accordingly. Their experience will be critical in training trainers and becoming resident trainers where financial resources permit or advisors to SAIs on specific subject areas.

2024 Key Result Areas

- Advancing aspects of the SAI strategic management system in PAP-APP-supported SAIs.
- Support SAIs to develop project proposals to implement plans.
- Promote and strengthen peer-to-peer support at subregional and regional levels.

Training of Trainers (ToT) Programme

The programme aims to build a pool of regional resources to design and facilitate technical (audit-related) and non-technical (non-audit-related) learning interventions at the regional or SAI level. In 2024, the workshops will focus on improved tracking of training needs, leading to the quality and quantity of training support provided to staff.

2024 Key Result Areas

- Grow the pool of regional resources who can implement regional and in-house training to enable institutionalisation of learnings.
- Seek accreditation of the Training of Trainers programme.

Research & Development

To keep up to date with global trends and changes which result in the growing audit expectation gap on SAIs. AFRE has increased resources and attention on performing research to guide SAI's response to emerging technical matters in the accounting and auditing profession. Our research aims to carefully consider emerging public sector accounting and auditing issues using research methods in partnership with The Tshwane University of Technology's Accounting and Auditing research department. We plan to conduct research and publish the results on five topics this year.

2024 Key Result Areas

Conduct and publish research in the following areas:
- Extractive industries
- SAI Anti-corruption efforts
- Professionalisation of SAIs
- SAI Information Systems
- SAI donor cooperation

01 Professionalise public sector accountancy

AFROSAI-E remains committed to building the capacity of accountancy professionals in Africa to serve in SAIs and the broader public sector. We will continue to support the African Professionalisation Initiative (API) as the host and a partner organisation and work closely with the INTOSAI Capacity Building Committee (CBC) on the Task Force for INTOSAI Auditors Professionalisation.
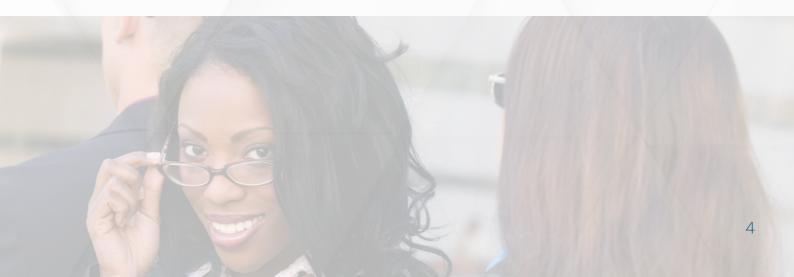
Actively support SAIs to create pathways for professional development

We plan to roll out a blueprint for SAIs to promote high professional competence (knowledge and skills), experience, behaviour, and ethics. The blueprint will assist SAIs in developing professionalisation roadmaps for newly recruited staff and a professional development plan for the existing staff. We will provide hands-on support with these activities to at least four SAIs based on assessments and an action plan goal-setting method.

We also plan to engage SAI leadership to advocate for the implementation of professionalisation initiatives and, in partnership with the API, assist them in engaging with the PAOs to partner with SAIs.

2024 Key Result Areas

- Finalise a professionalisation blueprint (focus on partnering with PAOs).
- Start research on professionalisation challenges experienced by SAIs.
- Customise Professionalisation Strategy for selected SAIs based on their needs.
- Train professionalisation champions on ISSAI 150 and the API.
- Partner with the Management Development team to encourage and advocate for professionalisation.
- Support SAIs in engaging with the PAOs for professionalisation initiatives.

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

Financial and Compliance Audits

We will refresh the skills and knowledge of financial and compliance audit reviewers with supervision and review training. This will aid SAIs in conducting high-quality audits and, as a result, credible audit reports. Our financial audit training will focus on conducting in-depth risk assessments, as the first step to preventing fraud is understanding the areas where an organisation is vulnerable. To support SAIs in increasing their capacity to conduct in-house training, we will train trainers to assess the outcomes of their capacity-building interventions. We will also provide technical support in auditing applications, general controls, and data analytics for financial auditors

2024 Key Result Areas

- Train auditors on risk assessment and integrating fraud issues.
- Supervision and review training for senior and middle management.
- Training on general and application controls for financial auditors and data analytics.

Performance Audit

We will launch a digital version of the Performance Audit (PA) Handbook based on the ISSAIs. An update of the PA 3-Module course will follow to ensure our training materials are relevant and responsive to the day-to-day challenges of conducting performance audits. We will continue implementing the PA Basic Module (module 1) e-learning courses in English, Portuguese, and Arabic on the AFROSAI-E Learning Platform (ALP). Newly recruited staff and those transferred to the PA unit can also attend the Pre-study Module (module 2) and Main-study Module (module 3). Furthermore, through specialised training workshops, we will refresh the supervision and review the knowledge and skills of performance audit managers. Other areas targeted are in-country support to SAIs, including those SAIs that are yet to complete performance audit reports.

2024 Key Result Areas

- Finalise the digital version of the Performance Audit Handbook.
- Update training material for the 3-Module course.
- Supervision and Review workshop for middle managers.
- Summative Assessment for the 3-Module Course.
- Finalise data analysis e-learning module.
- Finalise Infrastructure Audit Guideline.

Information Systems Audit

We will support SAIs in conducting specialised audits of information systems, including piloting guides for performance evaluation of information systems. We will enable information systems (IS) auditors to better support and work with financial and other auditors in the SAI to enhance the audit of Integrated Financial Management Information Systems (IFMIS) and other financial systems.

We will also support SAIs in developing digitalisation strategies customised to the SAI level, enabling them to increase audit efficiency and knowledge management within the SAIs. In addition, we will support SAIs in implementing cybersecurity programmes (or audits) that uncover organisational cybersecurity risks and detail the policies, procedures, and controls to manage these risks effectively.

We will provide customised support to at least five SAIs, encourage SAIs to use the two e-learning modules, update IS Audit Guidelines and working papers, and update the Financial Audit Manual IT controls checklist in line with INTOSAI standards/guidelines changes.

2024 Key Result Areas

- Pilot use of Cyber Security Guides.
- Support SAIs with digitalisation and to be data-driven.
- Champions programme to focus on IFMIS audits.

AFROSAI-E SAI Enhancement Audit Tool (A-SEAT)

We will continue implementing the A-SEAT to improve SAI's overall audit performance. Audit management automation can assist SAIs in improving audit efficiency. In addition to saving time, audit automation streamlines workflows and helps SAIs automate internal processes that ensure ISSAI compliance.

The year's A-SEAT plan includes new implementations and support for ongoing projects. We have completed ten implementations, where the SAIs have completed pilots and are in the rolled-out phase. Four SAIs are in the pilot phase, and three SAIs are about to start pilot audits.

2024 Key Result Areas

- Complete as system update to add PFM-RF procedures, programmatic audit procedures and other functionalities requested by SAIs.
- Support eight SAI with A-SEAT implementation.

Emerging issues in public sector audits

Extractive Industries

We will continue to partner with SAI Norway and other partners to reach a broader audience of SAIs with guidance on Extractive Industries (EI). We will support three SAIs to establish risk-based EI audits and peer-to-peer support, which aims to link mature SAIs on EI with those still growing. In addition, we will pursue audit backstopping activities for three SAIs to ensure the execution of quality and impactful audits. We will continue to strengthen the Extractive Industries Sector Group Watch for implementation at the SAI and regional level to ensure a more sustainable and consistent approach in the audit of the EI sector by SAIs.

2024 Key Result Areas

- Participate in key EI industry events, e.g. Mining Indaba, EI Sector Heckathorn, EITI Conference, etc.
- Implement annual EI Workshop
- Conduct training on Transfer Pricing of IFFs.
- Participate in the Working Group on Extractive Industries.

2024 Key Result Areas

- Support SAIs in auditing anti-money laundering activities
- Produce SAI-ACA Collaboration Framework
- Conduct a workshop on the role of SAIs in anti-corruption
- Digitalisation of Anti-corruption toolkit.

Illicit Financial Flows

We will continue to build capacity in auditing Illicit Financial Flows (IFFs) by raising awareness of corruption and anti-money laundering as key issues SAIs should consider for audit. We will digitalise the Anti-corruption Toolkit and develop a guideline on anti-money laundering to support the current efforts of the United Nations Office on Drugs and Crime (UNODC). We will introduce these capacity-building initiatives and our research-based framework for SAI and ACA collaboration at the 2nd Annual SAI-ACA Anti-Corruption Seminar in April 2024. The year's seminar aims to include attorney generals as participants.

Audit of Disaster Situations

We will pilot a guide for the audit of disaster situations to prepare SAIs to hold governments accountable by auditing disaster aid, thus helping to limit the impact of disasters and improve the effectiveness, economy, and efficiency of disaster-related aid. SAIs have shown notable growth in performing real-time audits in disaster situations. However, we have noted that there is a need for SAIs to improve their pre- and post-disaster situation audits. Therefore, the emphasis of our capacity building will be on these stages of the disaster cycle. We will also support two SAIs with in-country capacity-building initiatives.

2024 Key Result Areas

- Pilot Audit of Disaster Situations Guideline
- Support two SAIs with capacity-building initiatives

Audit of Donor Funds

We signed an MoU with the Global Fund and Gavi in 2023 to cover capacity-building funding for the next three years. This year, we will develop and roll out a health sector approach to auditing for SAIs, featuring all audit disciplines, including programmatic audits. As we develop the sector approach, we will support three SAIs with donor funds audit backstopping.

2024 Key Result Areas

- Update the programmatic audit toolkit and training material
- Support three SAIs with capacity-building initiatives

2024 Key Result Areas

- In-country support for two SAIs in performing audits of large infrastructure.

Audit of large infrastructure

We will continue to approach the audit of large infrastructure at three tiers, namely, (1) policy and decision-making, (2) development, and (3) asset management once commissioned. We aim to grow the partnerships cultivated over the years with relevant institutions, where necessary and applicable, to better capacitate SAIs to perform impactful audits in this area. Last year, we dedicated our efforts to creating in-house capacity by developing the training curriculum and supporting auditing guidelines. We also started a champions programme for would-be trainers in this field. This year, we aim to employ the curriculum and guidelines and deploy the champions at two SAI interventions.

2024 Key Result Areas

- Implement coordinated audit on specific SDGs.
- Develop a guideline for auditing gender programmes.
- Review guidelines on sustainable SAIs.
- Develop an e-learning module on auditing the SDGs.
- Follow up on coastal audits started in 2023.
- Support INTOSAI Climate Scanner interventions.

Environment and Sustainability Assurance

We will develop and launch a self-paced online learning course on sustainability and train more regional trainers on environmental audit and sustainability. We will also develop a guideline for auditing gender programmes. With regional workshops and country-specific support, we will enable SAIs to conduct individual and cooperative audits on the SDGs in environment and sustainability. In collaboration with the performance audit team, we will review performance audit reports on environmental and sustainability and coastal audits.

Audit of Public Finance Management Systems

We will continue to roll out version 2.0 of the Public Financial Management Framework (PFM-RF) tool globally with support from the INTOSAI Working Groups on SDGs and Key National Indicators. The Public Debt Guideline we are developing will enable SAI to contribute to the accountability of the government's debt to raise the required amount of funding, achieve its risk and cost objectives, and meet sovereign debt management goals. We will also integrate PFM procedures into A-SEAT and Teammate for effective monitoring and reporting.

2024 Key Result Areas

- Conduct PFM-RF audit comprehensive workshops.
- Develop Public Debt Audit Guidelines and workshop material.
- Integrate PFM procedures into A-SEAT and Teammate.

PFM
REPORTING FRAMEWORK

Enable SAIs to instil results-driven stakeholder relationships

SAI Independence

In 2023, we started to develop a Model Audit Act and a research paper on the role of SAI Boards in partnership with the GIZ. The model audit act will be presented to the 2024 GB for approval. The research paper on SAI Boards will be disseminated and used as a tool to engage stakeholders. This year, the model audit act will be finalised, and we will deliver regional and SAI-specific training to advocate for SAI independence, continue to support relevant SAIs with interventions on the role of the Board and respond to possible threats to the independence of the Auditor General. SAI Legal practitioners will be trained in partnership with IDI and or other development partners.

2024 Key Result Areas

- Finalise and circulate the Model Audit Act
- Conduct a workshop for experience sharing on the role of SAI Boards.
- Provide in-country support on SAI independence and/or the Board's role.
- Train legal practitioners on SAI independence and operationalising the legal framework.
- Work with IDI on the research project on SAI legal practitioners.
- Engage stakeholders on SAI independence in partnership with IDI.

Communication and Stakeholder Engagement (CSE)

We will revise the materials on report writing and develop content for internal communication, media engagement, CSO engagement and auditee engagement. We will continue to support SAIs in developing and implementing CSE strategies to guide and strengthen their engagement activities. We will share the guidance on strengthening relations with Civil Society Organisations (CSOs) at the Regional Communication and Stakeholder Engagement workshop, after which SAIs will be supported in conducting these activities as required. Central to our SAI support is strengthening Public Accounts Committee (PAC) engagements since they are essential to the transparency, accountability, and honesty in government operations. We will collaborate with AFROPAC to speak with PACs on the important aspects of SAI-PAC engagement and support SAIs in planning and conducting engagements with PACs.

2024 Key Result Areas

- Support SAIs in developing and implementing their Communication and Stakeholder Engagement (CSE) strategies through online and in-country training and webinars.
- Implement a regional workshop for Communication Practitioners in the SAIs, focussing on the strategic planning of CSE activities, internal communication and citizen engagement.
- Support SAIs in effectively engaging with Public Accounts Committees or the equivalent.
- Develop content on internal communication, crisis communication, speech writing, social media for SAIs, media engagement, CSO, and auditee engagement.

SAI Accountability

For SAIs to lead by example in accountability, we will continue to emphasise the need for them to be audited by independent external auditors and to report on their performance. This principle was also included in the Model Audit Legislation. We will develop a position paper on SAI governance and accountability and share it with stakeholders to raise awareness of the importance of SAIs becoming model organisations that lead by example.

Our capacity-building interventions include the annual Monitoring, Evaluation, Reporting and Learning (MERL) regional workshop and in-country support to design and implement monitoring and evaluation (M&E) frameworks and systems. We will also develop technical material, such as an M&E guide for SAIs, and provide remote support where required. To build a pool of regional resources in this area, we aim to strengthen the M&E Working Group. We will continue working closely with the M&E focal persons at each SAI, fostering peer-to-peer learning and providing mentorship and capacity-building support. We aim to partner with the IDI to align the SPMR programme with our work and roll it out to four regional SAIs.

2024 Key Result Areas

- Develop a position paper on SAI governance and accountability.
- Develop an M&E Guide for SAIs to enable reporting on their own performance.
- Support to SAIs on data collection, analysis, and reporting.
- Collaborate and partner with IDI in rolling out the SPMR in selected SAIs.

Improve leadership and organisational capability for transformational excellence

Leadership and Management Development

Last year, in cooperation with the Henley Business School, we launched an accredited NQF level 8 Senior Leadership Postgraduate Diploma in Management Practice Programme (PGDIP) focused on the public sector and SAIs. This one-year course will conclude in 2024 for the 24 enrolled senior staff from 11 SAIs. We will also conduct a workshop targeted at deputy auditors general (DAGs) on governance and institutional strengthening and continue implementing Management Development Programme (MDP) workshops for Eritrea, Ethiopia, Liberia and Somalia.

2024 Key Result Areas

- Implement Senior Leadership Development Programme through Henley Business School.
- Conduct MDP for senior and middle managers in selected SAIs.
- Implement DAG leadership interventions and awareness, including a workshop.

Strategic Management

We will organise a regional workshop on strategic, operational, and risk management and implement at least two SAI-level support interventions. In addition, we aim to develop eight peers across the SAIs and create platforms to share materials and expertise. We will provide a platform for AGs and senior leadership to engage on specific strategic topics to share experiences and approaches. In 2023, we trained regional resources to be IntoSAINT moderators. We will roll out the IntoSAINT tool at three SAIs this year with workshops facilitated by the trained moderators.

2024 Key Result Areas

- Implement regional workshop on strategic, operational and risk management
- Support at least two SAIs with in-country interventions on strategic, operational and risk management
- Roll out the IntoSAINT at three SAIs, using the trained IntoSAINT regional moderators.

Highly skilled, productive, professional, and engaged staff

Human Resource Management

we will conduct themed training sessions to introduce and sensitise SAIs to diversity, equity and inclusion issues. We will also continue to support SAIs in implementing the Integrated Competency Framework and conduct culture and organisational assessments to identify and address any issues that may negatively affect the organisation's culture and performance. Additionally, we will support SAIs with performance management, building their change resilience, and providing ad-hoc support on Human Resources related issues.

2024 Key Result Areas

- Conduct at least six training interventions on HR/OD-related topics.
- Conclude Culture Value Assessments & Feedback for selected SAIs with change support activities.
- Customise Diversity, Equity and Inclusion Plans for selected SAIs based on their needs.

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

2024 is the final year of the AFROSAI-E strategy. As we revisit our strategic focus areas for the next five years, stakeholder engagement is critical to ensure we prioritise their primary expectations. We will conduct periodic engagements to review whether our partnerships met expectations and discuss their position in the new strategy.

To ensure sustainability, we will develop a Resource Mobilisation Plan outlining the financing mechanism for our work. The plan will build on three pillars:
- Resource gap analysis and monitoring.
- Broadening of resource channels.
- Framework of dialogue with existing and potential partners.

We use country-specific capacity development plans to enhance engagement with member SAIs and identify capacity needs. These plans are informed by the ICBF and QAR results and specify the agreed-upon technical support we will provide across an agreed period. We plan to engage with other technical partners to use the same tool to harmonise our support in each of our member SAIs. To increase our understanding of the unique country context of our member SAIs and strengthen partnerships with other technical partners, we plan to have meetings with eight SAIs.

Provide staff with development opportunities to enrich knowledge and skills

We will continue to develop and strengthen our staff's skills in the areas they are responsible for. We understand the importance of nurturing a workplace environment that fosters growth, engagement, and collaboration. This year, we will implement an employee engagement survey to comprehensively gauge our current employee engagement levels. The results, together with the previously conducted Enneagram questionnaire results, will enable us to craft an action plan that builds upon our strengths and addresses any challenges, ultimately enhancing our efficiency and productivity.

Entrench good governance, transparency, and accountability principles

The AFROSAI-E Monitoring and Evaluation System (AMES) is a comprehensive and user-friendly web-based Monitoring & Evaluation system. The M&E system streamlines the Secretariate's planning, budgeting, monitoring and reporting processes. The team from United Business Solutions in collaboration with the AFROSAI-E M&E and Finance team continue to work to finalise the requirements of the system. We will enhance internal controls that ensure the integrity of financial and accounting information, promote accountability and improve operational efficiency by improving the accuracy and timeliness of financial reporting. We will continue to improve our procurement processes by introducing systems to obtain suitable goods and services from the right sources, contributing to the overall success of the process. When appropriately implemented, they can help organisations achieve cost savings, minimise risks, and develop more fruitful supplier relationships.

As we increase the number of technical and financial partners, we aim to ensure contract obligations are achieved. As such, we also placed some contracts with specific commitments to fall under Accelerated Support. The aim is to ensure project outputs and financial accountability, the set-up of task teams, monitoring performance on generic conditions, and monitoring overall progress with programme implementation. The Accelerated Support also reports on progress and provides a platform for feedback.

Operational Plan Critical Success Factors

Funding Availability

Supporting our SAIs with in-country visits is subject to the availability of funds. We may use more economical approaches, such as online and hybrid support if the funds are unavailable. We will also enhance online tools such as webinars and training recordings to facilitate seamless information exchange and ensure that material is readily available.

Effective stakeholder engagement

Collaboration and partnerships are vital for our region and individual SAIs to drive continuous and sustainable improvement. The success of our operations relies on an open and transparent work culture that promotes idea-sharing and cross-functional collaboration. Regular engagement with our donors and partners during the year to discuss our plans and budgets is essential. These engagements are also instrumental in coordinating and harmonising the bilateral and project support activities of our partners and donors in the region to build sustainable impact.

Availability of resources & peers

Successfully implementing our operational plan requires the availability of regional resource persons and peers. The involvement of regional experts brings valuable perspectives to training interventions and strengthens the capacity of SAIs to implement in-house training. We are aware of the challenges for SAIs to release experts and will continuously strive to improve our processes and engage SAIs timeously, while also developing more people to increase the resource pool.

SAI's ability to absorb the planned activities

We are conscious of SAI's ability to preserve and institutionalise learning and experience as we implement our plans. We aim to provide support that SAIs can sustain for a reasonable time while we introduce new knowledge and skills. This is still dependent on SAIs sending the right people for training who can implement learnings.

Finance Plan

	Actual	Basket	Unfunded	Projects specific	Budget	# of activities
	2023	**2024**			**2024**	**2024**
Donor funding & support	47,793	47,049	0	0	47,049	
Project funding	12,630	0	0	29,629	29,629	
Other income	614	200	0	0	200	
Total expected funding	**61,037**	**47,249**	**0**	**29,629**	**76,878**	
Goal 1	857	294	918	3,000	4,212	6
Goal 2	19,972	9,530	6,086	14,892	30,508	191
Goal 3	6,073	2,717	1,166	6,300	10,183	79
Goal 4	4,015	3,122	339	95	3,556	9
Salaries	26,537	29,316	0	1,967	31,283	
Overheads	5,790	4,469	0	0	4,469	
Total Expenditure	**63,244**	**49,449**	**8,508**	**26,254**	**84,212**	**285**
Annual Surplus / (Shortfall)	-2,207	-2,200	-8,508	3,374	-7,334	
Membership fees	2,189	2,200			2,200	
Net surplus/(shortfall)	-18	0	-8,508	3,374	-5,134	

Abbreviations

AFROSAI	African Organisation of Supreme Audit Institutions
ALP	AFROSAI-E Learning Platform
API	African Professionalisation Initiative
A-SEAT	AFROSAI-E SAI Enhancement Audit Tool
CAM	Compliance Audit Manual
CVA	Culture Values Assessment
EI	Extractive Industries
FAM	Financial Audit Manual
ICBF	Institutional Capacity Building Framework
ICF	Integrated Competency Framework
IDI	INTOSAI Development Initiative
INTOSAI	International Organisation of Supreme Audit Institutions
IPC	Individual Performance Contract
IS	Information Systems
ISSAIs	INTOSAI Standards for Supreme Audit Institution
ITAM	Information Technology Audit Manual
M&E	Monitoring and Evaluation
MDP	Management Development Programme
PA	Performance Audit
PAP-APP	Accelerated Peer-Support Partnership
PESA	Professional Education for SAI Auditors
PFM-RF	Public Finance Management Reporting Framework
QA	Quality Assurance
QAR	Quality Assurance Review
SDGs	Sustainable Development Goals
SLDP	Senior Leadership Development Programme
TC	Technical Committee
ToT	Training of Trainers
WGBD	Working Group on Big Data
WGITA	Working Group on Information Technology Audit
WGISAM	Working Group on Information System Audit and Management
WGISTA	Working Group on the Impact of Science & Technology on Auditing

Contact Information

Email: info@afrosai-e.org.za
Tel. +27 (0)10 286 0104
www.afrosai-e.org.za