Summary of Discussions

Day 1: 7 October – Audit Quality in a Changing World
Welcome and opening remarks, Meisie Nkau, AFROSAI-E CEO
Opening the milestone 20th AFROSAI-E Technical Conference, CEO Meisie Nkau welcomed delegates from across the region — including representatives from 11 Supreme Audit Institutions (SAIs), institutional partners, and stakeholders joining both in person and online. Reflecting on two decades of collaboration, learning, and progress, she described the event as a celebration of shared achievements and a springboard for future growth. In her address, Ms Nkau highlighted how the hybrid conference format exemplifies AFROSAI-E's ongoing commitment to innovation and inclusion, allowing a broader audience to participate in knowledge sharing and peer learning. This year's theme, **"Empowering NextGen SAIs for Quality, Integrity and Impact,"** she noted, embodies both continuity and transformation. It builds on AFROSAI-E's long-standing focus on audit quality and ethical leadership while looking ahead to how SAIs can thrive in an era shaped by digital transformation, artificial intelligence, and disruptive technologies. "Our challenge," she said, "is to ensure that audit quality and ethical leadership remain the compass that guides us through this transformation. The future auditor — and the future SAI — must combine technical excellence, innovation, and integrity to serve citizens better." Ms Nkau emphasised that the conference builds on the outcomes of the recent Governing Board meeting and the Deputy Auditors-General workshop, both of which reinforced the importance of quality management and leadership in driving institutional change. Over the next few days, delegates would have the opportunity to turn strategic commitments into practical action through interactive discussions and peer learning. Marking the organisation's 20th Technical Conference also offered a moment of reflection. Ms Nkau paid tribute to the dedication of member SAIs, the commitment of AFROSAI-E leadership, and the unwavering

support of partners and donors. “Together,” she said, “we’ve demonstrated that collaboration is our greatest strength — and that quality, integrity, and impact are not just words, but a shared purpose.”

She concluded by encouraging participants to engage fully, share their experiences, and use the conference as a platform to learn, inspire, and innovate together. With that, she officially declared the 20th AFROSAI-E Technical Conference open.

Keynote Address: AI, Digitalisation, and the Future of Public Audit

Professor Tankiso Moloi, Executive Dean: College of Business and Economics, University of Johannesburg

Professor Moloi offered an insightful exploration of how artificial intelligence (AI) and digitalisation are reshaping the future of public audit.

He began by grounding his presentation in the fundamental purpose of the public sector: delivering critical goods and services such as roads, healthcare, education, housing, and water — all essential to societal well-being. He reminded delegates that the effective delivery of these services depends not only on funding and policy but also on accountability and transparency, which remain at the heart of the mandate of SAIs.

Describing SAIs as “guardians of public trust,” Professor Moloi highlighted their vital role in promoting efficiency, effectiveness, and good governance while upholding the rule of law. However, he noted that SAIs now face a rapidly evolving landscape marked by ambiguous risks, emerging threats, and profound digital disruption — challenges that require vigilance, adaptability, and innovation.

Central to his address was the transformative potential of AI. He explained that AI systems — capable of reasoning, learning, and problem-solving — offer immense opportunities to enhance public auditing. Building on this, he introduced delegates to Generative AI, a class of algorithms powered by large language models that can create new content, summarise complex information, design solutions, and even produce music or images.

Professor Moloi highlighted how Generative AI can significantly improve the efficiency and depth of audit work, from summarising audit findings to detecting anomalies and generating synthetic data for testing purposes. He also discussed the emerging practice of prompt engineering — crafting effective instructions to guide AI models — and encouraged SAIs to develop these skills as they explore new ways of working.

On analytical AI, he noted its growing role in enhancing fraud detection, improving risk assessment, and enabling deeper data-driven insights. However, he cautioned that the use of AI in public auditing also raises critical concerns around data privacy, cybersecurity, and the integrity of digital audit evidence. These, he stressed, must be managed carefully to maintain trust and credibility.

Closing his keynote, Professor Moloi urged delegates to “navigate the fog” of AI and digitalisation with confidence and purpose. He encouraged SAIs to embrace technological change, remain anchored in their mission, and use uncertainty as a catalyst for innovation and growth.

“AI is not here to replace auditors,” he concluded, “but to empower them. The future belongs to those who are willing to learn, adapt, and lead with integrity in this new digital era.”

Impactful Performance Audits: Their Impact and Value in Society

Mr David Sawyer, Doctoral Researcher at Brunel University London

In a thought-provoking presentation, David Sawyer, Doctoral Researcher at Brunel Business School in the United Kingdom, shared the findings of his PhD research project titled *“Performance Audits: Investigating their Impact and Value in Society.”* His study explores how Supreme Audit Institutions (SAIs) can demonstrate the tangible financial and social impact of their performance audits — a crucial area for strengthening accountability and policy implementation across Africa.

The research, which included case studies in Ghana, Sierra Leone, and Tanzania, examined how audit recommendations translate into measurable benefits for governments and citizens. Mr Sawyer explained that while performance audits are well established as tools for assessing efficiency and effectiveness, few SAIs currently measure their broader financial or social impact. His work seeks to bridge this gap by developing methodologies that quantify the real-world results of audit recommendations.

Highlighting Africa’s importance in the study, he credited AFROSAI-E for fostering regional collaboration and professional support among SAIs. He noted that initial connections for the research were made during the 2022 AFROSAI-E Technical Conference, underscoring the organisation’s role as a catalyst for innovation and applied research in public auditing.

Mr Sawyer explained that financial impact measurement captures the economic value of implementing audit recommendations — whether through cost savings, revenue gains, or improved service delivery. Drawing comparisons to the UK’s National Audit Office (NAO) and the US Government Accountability Office (GAO), he outlined how such impact assessments can demonstrate a strong return on investment. For example, the UK NAO reported a £1.59 billion impact — equivalent to £17 in savings for every £1 spent.

The study also explored the emerging field of social impact measurement, which assesses how performance audits contribute to broader societal outcomes such as improved health, education, or governance. While this concept is relatively new in the audit community, Mr Sawyer developed a preliminary framework linking government strategies and financial investments to social benefits.

Findings from the case studies revealed that implementing performance audit recommendations had measurable results:

- Ghana Audit Service: 5 audits reviewed, estimated financial impact of US$30.9k.
- Audit Service Sierra Leone: 4 audits reviewed, US$157.0k impact.
- National Audit Office Tanzania: 5 audits reviewed, US$158.3k impact.
  Together, these reflected a combined estimated financial impact of US$346.2k.

While the results show promising evidence, Mr Sawyer emphasised that methodologies require further refinement and validation, noting that challenges such as incomplete follow-up audits and data limitations remain. Nonetheless, he stressed that measuring both financial and social impacts can enhance the perceived value of SAIs, strengthen their case for funding, and demonstrate their vital contribution to improving governance and service delivery.

Looking ahead, the research aims to expand to more countries and assist SAIs in developing practical tools to assess and communicate their impact. As Mr Sawyer concluded, "Understanding and measuring the difference audits make is not just about accountability — it's about proving that public audit truly adds value to society."

Auditing for Impact: The Next Frontier of Performance Auditing

Andrew Kellei, Richard Pappoe and Zakiya Fareed, AFROSAI-E Secretariat

The panel discussion on "The Next Frontier of Performance Auditing" brought together experts and practitioners to explore how next-generation SAIs can harness innovation and technology to enhance public value, strengthen integrity, and increase their impact on citizens' lives.

A central theme of the discussion was the importance of audits that speak to citizens — audits that demonstrate clear societal impact, strengthen public trust, and make findings relevant to people's daily realities. By framing results in ways that resonate with communities and policymakers, SAIs can better communicate their role as agents of change and secure the institutional support and resources needed to sustain their work.

Panellists underscored that the future of performance auditing lies in integrating advanced tools and data-driven methods. Emerging technologies such as AI, Big Data Analytics, and Geographic Information

Systems (GIS) are reshaping how auditors gather evidence, assess risks, and tell compelling stories about government performance.

GIS, for instance, enables geospatial analysis that helps auditors visualise service delivery gaps or environmental risks, while Big Data Analytics allows them to detect anomalies and predict risk trends using vast datasets. Similarly, AI-assisted risk assessment can automate portions of the audit process, improving accuracy, identifying high-risk entities, and reducing manual workloads.

The panel also highlighted other promising digital enablers — from remote sensing and blockchain to mobile data collection — that enhance audit transparency and traceability. Moreover, participatory audit approaches that include citizen feedback were discussed as effective ways to ensure that audit findings are grounded in lived realities and drive real improvements.

However, the panel cautioned that technology alone is not enough. Effective use of digital tools depends on skilled auditors, strong methodologies, and robust governance frameworks. To truly empower future-ready SAIs, participants stressed the importance of capacity building, cross-sector partnerships, and regional collaboration to share knowledge and accelerate innovation.

Concluding the discussion, panellists agreed that the next frontier of performance auditing is not just about adopting new technologies, but about rethinking how audits deliver value to society. Through collaboration, innovation, and a commitment to integrity, SAIs can ensure that their work remains relevant, impactful, and trusted in an increasingly digital world.

Future-Proofing Audit Quality: ISSAI 140 in Practice

Nonhlanhla Ndaba, Nikeziwe Khanyile, and Fredrick Bobo, AFROSAI-E Secretariat

From Quality Control to Quality Management: Implementing ISSAI 140 Across the Region

The panel discussion on the implementation of ISSAI 140 — the new INTOSAI standard on quality management that came into effect in January 2025 — provided delegates with valuable insights into the transformative shift required for Supreme Audit Institutions (SAIs) to strengthen audit quality across their organisations.

Panellists described this transition as a fundamental mind shift: moving from traditional *quality control* focused mainly on individual audits to *quality management* that spans the entire institution. One panellist likened it to “the spinal cord of the organisation” — an integrated system that supports every process and function. Implementing ISSAI 140 means looking beyond the audit function and involving a wide range of experts across departments to conduct gap analyses, identify priority areas, and align improvements with strategic objectives.

A key message that emerged was the importance of risk management as the foundation of an effective quality management system. Without a clear risk management framework, SAIs cannot determine which quality objectives deserve the most attention. Establishing and maintaining such frameworks will therefore be critical to ensuring that systems remain both responsive and resilient.

Technology also featured prominently in the discussion. Participants highlighted how digital tools and automation — such as electronic working papers — can strengthen quality management by ensuring consistency, improving documentation, and flagging potential issues in real time. However, panellists cautioned that the use of emerging technologies, particularly large language models (LLMs) and AI systems, must be carefully managed to mitigate associated risks and uphold confidentiality and integrity.

As SAIs move toward full regional implementation by January 2027, panellists encouraged institutions to take a phased and pragmatic approach. ISSAI 140 already provides a structured set of quality objectives, but SAIs must design realistic roadmaps aligned with their mandates and capacities. “Don’t try to do everything at once,” one expert advised. “Pilot processes, learn from experience, and build a system that works for your organisation.”

Another key recommendation was to embed quality objectives into IT systems, ensuring that critical processes such as audit planning and risk assessment are systematically supported by digital tools.

The session concluded with an open discussion, where participants shared their own experiences, challenges, and progress in implementing ISSAI 140. The exchange underscored the collective commitment across the region to ensuring that by 2027, all AFROSAI-E member SAIs will have established and tested systems of quality management that drive consistent, reliable, and high-quality audit outcomes.

Day 2: 8 October – Closing the Skills Gap for Quality Audits

From *TeaTalk* to Takeaways: Insights on Audit Quality Breakaway Discussions from Day 1

Current Practices and Developments

Participants noted that while none of the SAIs represented currently use Artificial Intelligence (AI), Geographic Information Systems (GIS), or Big Data Analytics to assist in risk assessment for performance audits, there are promising initiatives within the region. The Auditor-General of South Africa (AGSA) has deployed Robotic Process Automation (RPA), while the Office of the Auditor-General of Kenya has established a Data Analytics Unit, and SAI Tanzania operates an Audit Data Lab. These examples illustrate emerging progress in digital transformation across SAIs.

Opportunities Presented by AI in Auditing

The group highlighted several potential benefits of integrating AI into audit processes:

- Efficiency gains: Automation of repetitive tasks shortens audit time and allows auditors to focus on higher-value work.
- Enhanced audit quality: AI enables full-population data analysis, improving coverage and precision.
- Economic value: AI can reduce reliance on large audit teams, offering cost efficiencies.
- Risk detection: Advanced analytics can provide predictive insights to identify risks earlier.

Key Barriers to Adoption

Despite these opportunities, several constraints limit implementation:

- Resource limitations: High costs of licences and tool development.
- Legal and access challenges: Resistance from auditees and data confidentiality concerns.
- Data quality issues: Inconsistent or incomplete data reduces the reliability of AI outputs.
- Capacity gaps: The pace of technological advancement outstrips auditors' current skills.

ESG Integration in Audits

Participants agreed that Environmental, Social, and Governance (ESG) topics align most naturally with performance audits, but challenges remain in integrating ESG considerations into financial audits. These challenges stem from differing SAI mandates and limitations in accessing relevant information. Some SAIs address ESG matters through compliance audit subject matters or include them under "Other Matter" paragraphs in audit reports.

Sustainability Reporting Developments

Discussions also highlighted the complex and evolving landscape of sustainability reporting:

- Multiple frameworks (GRI, IFRS S1 & S2, ESRS) are being applied inconsistently across entities.
- Lack of national legal frameworks and guidance from professional bodies hinders harmonisation.
- New standards: ISA 5000 on sustainability assurance will take effect in December 2026, raising questions about the public sector's readiness.
- Public sector implications: With no dedicated ISSAIs yet issued, SAIs currently rely on ISSAI 4000's compliance audit methodology. AFROSAI-E is engaging with IDI to monitor developments and guide SAIs in adapting.
- Stakeholder engagement: Participants emphasised the importance of collaboration with standard-setting bodies such as the IPSAS Board to ensure the public sector perspective is reflected in emerging sustainability frameworks.

Emerging Issues Shaping Tomorrow's Audits

Role of Emerging Technologies in Audit Quality and Fraud Detection
Participants agreed that emerging technologies have a critical role in enhancing audit quality. Tools enabling comprehensive data analysis, pattern recognition, and fraud detection can reduce human error and sampling risks while improving audit coverage. Technology also supports the identification of duplicate, unusual, or high-risk transactions and can enhance the detection of potential conflicts of interest.

Adequacy of Current Audit Standards for AML and Corruption
Concerns were raised about the sufficiency of current audit standards in addressing anti-money laundering (AML) and corruption, particularly given the rise of cryptocurrency transactions. Traditional cash-based systems are easier to regulate, while crypto transactions remain largely opaque. Although some guidance exists (e.g., ICAEW), it is still limited and not tailored to the public sector. Participants noted that Africa alone loses an estimated $90 billion annually to illicit financial flows, underscoring the urgency for enhanced standards and tools.

Verifying Revenue Flows Amid Limited Transparency and Systemic Corruption
Participants discussed that strong legislative frameworks, such as those modelled on the Public Audit Act, are crucial. These laws empower Auditors-General to access necessary data and to report non-compliance to parliament. Collaboration with anti-corruption agencies (ACAs) and central banks was seen as essential to strengthen oversight and ensure accountability, though confidentiality of financial data remains a barrier.

Leadership and Culture for Innovation and Integrity
To foster innovation and uphold integrity, SAIs must cultivate a values-based culture grounded in trust, openness, and collaboration. Leadership should promote continuous learning and remove rigid hierarchies that stifle creativity. Integrating innovation into strategic plans and performance frameworks (with clear objectives and indicators) was recommended. Participants also noted the potential value of conducting culture audits to assess readiness for transformation.

Keynote: Future-ready public sector auditors and closing the skills gap in the digital age
Ms Portia Mkhabela, Cluster Head of ACCA Southern Africa

Delivering a powerful keynote address, Portia Mkhabela, Cluster Head of ACCA Southern Africa, challenged delegates to reimagine what it means to be a future-ready public sector auditor in an era defined by digital transformation, data, and automation.

Speaking on behalf of the Association of Chartered Certified Accountants (ACCA) — one of the global leaders in professional education and capacity development — Ms Mkhabela highlighted that the journey toward future readiness is not merely about adopting technology, but about building professional, ethical, and institutional capability that enables auditors to thrive in complexity.

“Future readiness begins with technical capability,” she noted, “but it extends to ethical and institutional readiness — ensuring our systems and people can adapt with integrity and purpose.”

Drawing from ACCA’s research, including its *Digital Horizons* and *Talent Trends 2025* reports, Ms Mkhabela revealed that four in ten professionals across Africa are concerned that they lack the digital and strategic skills needed for the future. She emphasised that AI literacy, data analytics, and strategic thinking are now essential competencies for auditors seeking to add real value in the public sector.

Referencing ACCA’s global studies, she explained that organisations which use technology not only for efficiency but also for transparency, insight, and governance achieve greater resilience and public trust. This, she said, is particularly vital in the public sector, where accountability and credibility underpin sustainable development.

Ms Mkhabela also highlighted ACCA’s partnerships across Africa, many of which involve AFROSAI-E and other regional bodies, aimed at strengthening professionalisation and public financial management. She cited initiatives such as the Africa Professionalisation Initiative, the African Association of Accountant-Generals, and the Pan-African Federation of Accountants, as well as collaborations with the Global Fund and GAVI, which align learning programmes with governance needs in donor-funded environments.

These partnerships, she noted, underscore ACCA’s role as a knowledge and capacity-building partner — providing research, standards, and learning solutions that support the modernisation of finance and audit functions across the continent.

Looking to the future, Ms Mkhabela described the future-ready auditor as:

- A translator of data, able to turn complex information into actionable public value;
- An ethical guardian, safeguarding trust in an increasingly automated world; and
- A strategic partner, connecting financial performance with policy outcomes.

She also touched on the personal and professional challenges auditors face, including safety risks in some contexts, urging continued dialogue on how to make the profession more secure and attractive for the next generation.

In closing, Ms Mkhabela reaffirmed ACCA’s commitment to partnership with AFROSAI-E and other regional institutions. “Technology will continue to change the tools we use,” she said, “but it is people — guided by strong values and supported by capable institutions — who will determine how that change benefits society."

Her message resonated strongly with delegates: the future of accountability will not simply unfold — it will be built through collaboration, continuous learning, and shared ambition.

The Future SAI Ecosystem: Building Resilient Institutions through People and Performance
Wilna Degenaar, Joseph Mumbire and Gorden Kandoro, AFROSAI-E Secretariat & Evans Mulera, African Professionalisation Initiative (API)

The afternoon continued with a panel discussion on "The Future SAI Ecosystem – Building Resilient Institutions through People and Performance." The discussion emphasised that the strength of a Supreme Audit Institution ultimately lies in its people. Competent, ethical, and motivated professionals form the backbone of organisational performance, shaping both outcomes and culture. The panellists highlighted that resilience is achieved when SAIs invest intentionally in their people — nurturing competence through professionalisation, continuous learning, and policies that reinforce a culture of excellence and accountability.

Building on this, the panel reflected on the principles of INTOSAI-P 12, with particular focus on Principle 12, which promotes capacity building through learning and knowledge sharing. They underscored that SAIs should have a clear professional development strategy that includes training aligned with a minimum qualification level required to fulfil their mandate; promote continuing professional development that contributes to individual, team, and organisational excellence; ensure that staff maintain the necessary professional competencies; and cooperate with the wider auditing profession to enhance professionalism across the sector.

The panellists discussed strategies for professionalisation, including defining clear pathways that strengthen the four key pillars of competency — functional skills and knowledge, behavioural competencies, and leadership competencies — which together drive organisational performance and make a tangible difference in the lives of citizens. The discussion also unpacked the key requirements of ISSAI 150, before opening the floor for participants to share their experiences on how SAIs are investing in professionalising their workforce.

In conclusion, Evans Mulera, CEO of the African Professionalisation Initiative (API), highlighted how the API supports SAIs in this journey through its comprehensive online programmes designed to build the competencies required for professional, resilient, and high-performing public audit institutions.

From Planning to Impact: Using Multi-Year Approaches to Strengthen Audit Quality

Nonhlanhla Ndaba, Gorden Kandoro, and Fredrick Bobo, AFROSAI-E Secretariat & George Phiri and Adriano Juras from the INTOSAI Development Initiative (IDI)

The next session introduced a joint initiative between the INTOSAI Development Initiative (IDI) and AFROSAI-E titled *"Planning for Audit Impact."* The initiative aims to strengthen the capacity of SAIs to ensure that their audit work contributes meaningfully to positive outcomes for people and the planet.

The concept of audit impact was defined as the SAI's contribution to societal and environmental improvement through its audits. By embedding impact considerations into the planning process, SAIs can ensure that their audit objectives, scope, and execution are strategically aligned with the institution's mandate and national priorities. This includes developing Strategic Audit Plans (SAPs) and Annual Audit Plans (AAPs) that are intentionally designed to deliver tangible public value.

The approach encourages SAIs to plan with purpose — conducting well-considered, coordinated, and seamlessly integrated planning across the organisation. It enables the definition of clear audit objectives to guide annual scoping, resource allocation, and messaging, while also identifying macro risks and systemic responses that affect citizens and sustainable development.
This initiative aligns closely with AFROSAI-E's commitment to sustainable development, as it promotes strategic planning that enhances coherence, coordination, and the visibility of audit outcomes.

As part of the pilot phase, up to 10 SAIs will receive targeted support through a blend of professional education, social learning, and hands-on guidance, delivered online and reinforced by one in-person workshop. This collaborative effort underscores the shared commitment of IDI and AFROSAI-E to elevate the impact of public auditing in Africa through strategic, evidence-based, and purpose-driven planning.

Day 3: 9 October – Shaping the Future Together: AFROSAI-E Guidance in Practice

From *TeaTalk* to Takeaways: Preparing the Workforce of Tomorrow Breakaway Discussions from Day 2

Producing Impactful, Future-Ready Performance Auditors

Participants agreed that impactful performance audits depend on both the competence of the auditor and the institutional support provided by the SAI. Competence and execution must go hand in hand — a skilled auditor, working in an enabling environment, is key to delivering results that influence public value.

Competence Requirements

Producing impactful auditors begins with recruiting the right people for performance audit assignments — those with relevant educational backgrounds and analytical mindsets. SAIs must also resource auditors with the necessary tools and invest in continuous capacity building, encompassing audit methodologies, technology, emerging issues, and soft skills such as communication and collaboration.

Individual auditors were encouraged to take ownership of their professional growth by pursuing personal development opportunities, engaging in research, and collaborating both within and beyond their SAIs.

Institutional Support and Enabling Environment
Institutional support is equally vital. SAIs should demonstrate leadership commitment to performance auditing and foster an organisational culture that prioritises quality and innovation. Strategic alignment between SAI priorities and national priorities — such as the SDGs, ESG, and use of technology — strengthens audit relevance and impact.

Participants emphasised the importance of structured supervision and quality review processes, as well as the establishment of a dedicated scheme of service for performance auditors, to enhance motivation, retention, and professionalism.

The session concluded that to create impact, competence and institutional support must reinforce one another — the individual auditor and the organisation together produce the desired results.

Producing Quality, Future-Ready Financial and Compliance Auditors Beyond Technical Skills
Discussions focused on the evolving competencies, institutional culture, and application of standards needed to prepare financial and compliance auditors for the future.
Core Competencies for Future-Ready Auditors

Beyond technical accounting expertise, auditors will need:

- Risk assessment and strategic thinking skills to navigate complex audit environments.
- Digital and IT competencies, including data analytics, data science, and robotic process automation, to effectively audit digital systems.
- Soft skills such as ethics, collaboration, adaptability, and critical thinking.
- Forensic and investigative techniques, particularly in areas such as fraud recovery and litigation support.

  Delegates highlighted the growing use of AI in audit processes and the need for auditors to understand and integrate these tools responsibly.

Institutional Culture to Support Development
A progressive organisational culture is essential for building future-ready auditors. SAIs must set a strong tone at the top that values learning, mentorship, and professionalisation. Coaching and mentoring were identified as effective means to transfer knowledge from senior to junior auditors.

Innovation should be actively encouraged and rewarded, with policies supporting experimentation and adoption of new ideas. Participants also emphasised the importance of fostering ethical cultures through clear rules, such as cooling-off periods, and effective change management to help staff adapt to evolving technologies and standards.

Translating Standards into Adaptive Skills

Delegates noted ongoing efforts to map and review audit standards (e.g., ISAs 300, 315, and 500) to ensure they reflect new technologies such as AI. Newer standards like ISSAI 140 (Quality Management) and ISSAI 150 (Auditor Competence) were recognised as already well-aligned with future needs, while older standards may require updates.

Participants emphasised that standards must be translated into practical skills, helping auditors apply professional judgment in fast-changing environments.

Online Breakaway Insights

The online group reinforced these themes, emphasising the importance of auditors being technologically fluent, integrating AI into audit processes, and strengthening their critical thinking and problem-solving abilities. SAIs were encouraged to embrace technology, foster continuous training and knowledge sharing, and collaborate with universities to update audit curricula to include AI and digital competencies.

Keynote: The Power of Integrity in Public Sector Auditing

Dr Lincoln Cave, Senior Ethics Subject Matter Expert, The Ethics Institute

The final day of the 20th AFROSAI-E Technical Conference opened with a keynote address by Dr Lincoln Cave, Subject Matter Expert at The Ethics Institute (TEI), South Africa, on the theme “Empowering NextGen SAIs for Quality, Integrity and Impact.”

Dr Cave reflected on the evolution of public auditing, tracing its development from traditional compliance-based practices to a modern profession shaped by rapid technological, regulatory, and ethical challenges. Drawing lessons from global audit history, he highlighted the critical importance of ethical conduct, professional integrity, and accountability in sustaining public trust.

Emphasising the unique role of public auditors in Africa, Dr Cave noted that the stewardship of public resources requires not only technical competence but also ethical courage, independence, and a commitment to advancing good governance. He underscored that public auditors face contemporary risks such as cyber threats, political interference, and resource constraints, making ethical awareness and institutional support essential.

Key considerations included:

- **Ethical Leadership:** Public auditors must model and uphold institutional values, exercising moral courage even in challenging situations.
- **Governance of Ethics:** Effective institutional governance and the promotion of ethical culture are critical to maintaining credibility and public trust.
- **Future of Auditing:** SAIs must continue to provide independent assurance on public resource management while fostering talent, quality, and professionalism in the profession.

Dr Cave concluded by encouraging participants to institutionalise ethics beyond compliance, strengthen stakeholder partnerships, and contribute to public institutions that are accountable, transparent, and impactful. He reaffirmed TEI's commitment to supporting SAIs in their mission to empower the next generation of auditors for quality, integrity, and meaningful societal impact.

New Technical Guides and Learning Programmes Launched

AFROSAI-E Model Public Audit Act

Gorden Kandoro, AFROSAI-E Secretariat

The final technical session of the 20th AFROSAI-E Technical Conference showcased new resources aimed at strengthening the capabilities of SAIs in the region.

Model Public Audit Act

Following a year of consultation and exposure, the Model Public Audit Act has been finalised, reflecting regional SAI nuances identified during expert workshops. The Act is designed to:

- Help SAIs proactively address independence challenges and legal gaps.
- Support the operationalisation of ISSAI-compliant legal provisions in line with INTOSAI and UN Declarations.
- Promote advocacy for SAI strengthening.
- Facilitate regional multi-stakeholder engagement.

The Act can serve as a tool for compliance with ISSAI principles, a frame of reference for gap analysis, a source for common legal terminology, and a guide for stakeholder engagement. The final version will be available on the AFROSAI-E website on 7 November.

Financial and Compliance Audit e-learning and Extractive Industries e-learning

Nikeziwe Khanyile, AFROSAI-E Secretariat

Financial and Compliance Audit Online Learning Courses

AFROSAI-E also launched new online learning courses for Financial and Compliance audits. These interactive courses address grey areas in audit methodology, complement in-person training with preassessments, and support SAIs with limited resources to access training. Enrolment for these courses is now open.

Extractive Industries e-Learning Programme

Additionally, the session highlighted the Extractive Industries e-learning programme launched earlier this year, which continues to provide targeted capacity-building for SAIs working in resource-intensive sectors.

These initiatives reflect AFROSAI-E's commitment to enhancing SAI capacity, promoting professional standards, and facilitating regional collaboration.

AFROSAI-E Recognition of Excellence Awards

This year's first **Award of Excellence went to the National Audit Office of Tanzania** in recognition of its exemplary leadership and commitment to advancing environmental and sustainability auditing in our region.

SAI Tanzania has consistently demonstrated excellence in implementing AFROSAI-E's environmental and sustainability initiatives. Since 2022, the SAI has actively participated in all regional coordinated audit engagements, showing both responsiveness and dedication to collaborative learning.

Beyond their national work, SAI Tanzania has been remarkably generous in sharing expertise and releasing skilled environmental auditors to support the capacity development of other SAIs across the region. Their openness and willingness to lead by example have significantly strengthened our collective capacity to audit sustainability and SDG-related issues.

Through their innovative work, SAI Tanzania continues to elevate the visibility of the AFROSAI-E region globally. Most notably, they received international recognition at the 23rd INTOSAI WGEA meeting in Malta, where their audit on the **Management of Carbon Trade** was honoured for its innovative presentation and strong methodology. The audit effectively applied satellite imagery, spatial mapping, and heatmaps to verify and analyse environmental interventions—an outstanding demonstration of how technology can enhance audit impact.

As the current host of the AFROSAI Working Group on Environmental Auditing, SAI Tanzania continues to inspire the region through their professionalism, innovation, and commitment to sustainability. Congratulations to SAI Tanzania for leading by example and upholding the spirit of excellence that defines AFROSAI-E.

This year's second **Award of Excellence was presented to the Office of the Auditor General of Uganda** in recognition of its commitment to innovation, collaboration, and excellence in addressing emerging issues in public sector auditing.

SAI Uganda has consistently demonstrated a forward-looking approach in its audit work, identifying and responding to new and complex areas that have a significant impact on governance and accountability. Their pioneering audits on extractive industries and the application of the Public Financial Management Reporting Framework have provided valuable insights that strengthen transparency and public financial management.

The SAI's portfolio reflects an impressive breadth of focus—from disaster preparedness and response, to illicit financial flows, infrastructure projects, and anti-money laundering efforts—showing a deep understanding of evolving national and regional priorities.

SAI Uganda has also made a strong contribution to regional collaboration. Their work with the national anti-corruption agency helped to refine the AFROSAI-E SAI–ACA Collaboration Framework, which now serves as a practical model for cooperation in strengthening integrity and accountability systems. Through their active participation in AFROSAI-E's research initiatives, they continue to share their expertise and audit experiences to support collective learning across the region.

SAI Uganda's leadership and commitment to quality reflect the values of AFROSAI-E and continue to inspire their peers in addressing the challenges of a changing public sector environment.