WE ARE AFROSAI-E

We are uniquely positioned to provide credible insights into the progress of our members.

We have an unparalleled depth and breadth of knowledge about the historical and current challenges our member SAIs face individually and collectively. This enables us to effectively assess future opportunities and match SAI needs with capacity-building initiatives for outcome-driven implementation at the SAI level.

Our Vision

To make a difference in the performance of SAIs

Our Mission

We commit to support and cooperate with our member SAIs to enhance their institutional capacity to successfully fulfil their audit mandates, thereby making a difference in the lives of citizens

Our Values

Professional
Innovative
Collaborative

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The Africa we want

The African Union Agenda 2063 is built on seven aspirations, which broadly cover the concepts of inclusive growth and sustainable development, good governance and democracy, respect for human rights, justice and the rule of law. It aspires for development to be people-driven, relying on the potential offered by African people, especially its women and youth, and caring for children, and for Africa to be a strong, united and influential global player and partner.

What are the problems we want to solve?

A lack of accountability, widespread corruption, a lack of service delivery and poor performance by African governments and their leadership are often prevalent. Corruption, weak governance frameworks, and inadequate checks and balances contribute to a culture where misuse of public resources is not uncommon. This lack of accountability and effective public financial management systems can hinder the effectiveness of government programmes, erode public trust, and perpetuate a cycle of underdevelopment.

Furthermore, a lack of effective national development plans and economic policies to stimulate economic growth and development often compound the problem. While some nations have experienced economic growth, the benefits do not always reach the broader population due to corruption and mismanagement of public funds.

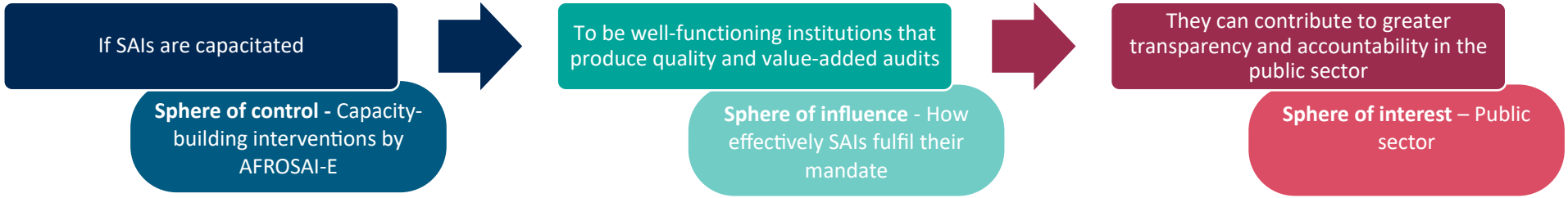
Major emerging issues in Africa include mass migration, equitable distribution of wealth from trade agreements, lack of information access, media freedom and digitalisation. Through audits and engagements on findings, Supreme Audit Institutions (SAIs) can play a pivotal role in Governments' ability to address many of these issues. However, the operating space for SAIs has become increasingly volatile, demanding greater versatility and responsiveness to issues, especially those key emerging issues that will affect the continent.

SAIs are challenged to deliver on their audit mandates with consistent, high-quality and value-adding audits. To do so requires, at a minimum, the **implementation of financial, compliance, performance and information technology audit methodologies** that are customised to the country, in **compliance with the INTOSAI standards for Supreme Audit Institutions (ISSAIs**). Further, rapid technological advancements, such as **digitalisation** and artificial intelligence (AI), are transforming how businesses and governments operate and manage data. SAIs must adapt to this digital landscape by incorporating technology into their audit processes.

AFROSAI-E contributing to the Africa we want

Annual SAI self-assessments and triennial quality assurance reviews enable us to track progress, adapt the approaches and assess SAI readiness to absorb and implement capacity-building interventions. We strive to work closely with partner and donor organisations, such as the Office of the Auditor General of Norway, the Swedish National Audit Office, the INTOSAI Development Initiative (IDI), the Global Fund and Gavi, to ensure capacity building in the region is well-coordinated. External evaluations conducted by, among others, Sida and the Royal Norwegian Embassy of AFROSAI-E confirmed that we are making significant strides to build regional SAI capacity. These evaluations also confirmed that AFROSAI-E is a leading regional organisation that adds value to members and funding partners.

Our Theory of Change



The outcomes we are working towards

- Research and develop technical guidance manuals, handbooks, template guidance, research papers, and e-learning programmes that are aligned with the ISSAIs and responsive to **emerging issues such as anti-corruption and the audit of extractive industries**.
- Develop and capacitate tools that enable SAIs to enhance their audit performance, e.g. **AFROSAI-E SAI Enhanced Audit Tool** (A-SEAT) and produce value-adding audit reports that provide holistic insights on sound financial management, e.g**. the Public Financial Management Reporting Framework Tool**.
- Develop SAI capabilities to utilise audit software, data analytics, AI tools, and automated auditing techniques to enhance the efficiency and effectiveness of their work
- Create opportunities for our members to share their knowledge and experiences and establish peer-to-peer support networks.
- Implement targeted in-country initiatives to train, support and capacitate members on specific focus areas.
- Support members in assessing their development needs annually through our ICBF Self-Assessment survey.
- Conduct regional and sub-regional training workshops on specific audit and institutional focus areas
- Establish country and regional quality assurance practices and conduct triennial quality assurance reviews to monitor compliance with the ISSAIs.

The outcomes expected of SAIs

- **Well-functioning SAIs** that lead by example and are accountable for their performance.
- Compliance with ISSAI 150 on auditor competence, investing in the continuous development of staff to ensure that they have the organisational capacity to navigate the evolving landscape.
- **Quality and relevant audits**, as required by ISSAI 140 on Quality Control, that meet stakeholders' expectations to, among other things, audit and assess the government's performance in achieving the SDGs.

Our success factors and dependencies

Funding

AFROSAI-E is supported by institutional partners and core donors, including the Swedish National Audit Office, SECO, The Global Fund, Gavi and the GIZ Good Financial Governance in Africa Programme. However, current funding projections are not sufficient to ensure the effective implementation of the 2025 to 2029 Strategic Plan.

AFROSAI-E, therefore, seeks support from funders with aligned priorities to improve accountability and good financial governance in Africa.