AFROSAI-E

OPERATIONAL PLAN

2026

Vision

To make a difference in the performance of SAIs.

Mission

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

Values

We are professional, innovative and collaborative.

Theory of change

If SAIs are capacitated to be well-functioning institutions that produce quality and relevant audits, then they can contribute to greater transparency and accountability in the public sector.

Value proposition

AFROSAI-E is 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.

1. Contents

1. Foreword

As we begin 2026, AFROSAI-E stands firmly committed to advancing our vision of *"Making a difference in the performance of SAIs."* This Operational Plan represents the second year of implementing our five-year Strategic Plan (2025–2029), which sets out our long-term goals to empower SAIs to achieve greater audit impact and quality, and to transform organisational capabilities for sustainable performance.

The Operational Plan serves as the bridge between strategy and execution; while the Strategic Plan provides the overarching direction, the Operational Plan translates these priorities into actionable steps, measurable targets, and resource allocations for the year. It ensures that our ambitions are grounded in practical interventions to meet the Strategic Plan and deliver tangible results at the SAI level. Insights from prior years' ICBF results, engagements with our members and other activities informed the 2026 Operationalisation Plan.

While implementing the operational plan, we remain committed to:

- Deepen support for **quality and relevant audits**, focusing on ISSAI compliance, sustainability assurance, extractive industries, and digitalisation.
- Strengthen **institutional resilience**, leadership development, and stakeholder engagement to enhance independence and credibility.
- Expand the use of **digital tools and Quality Management Reviews.**
- Leverage existing capacity of SAIs through the **use of resources** and **peer-to-peer learning**.
- Advocate for **sustainable funding and partnerships**, recognising that collaboration with donors and stakeholders is essential for achieving our shared vision.

We continue to work with our member SAIs to enable effective decision-making and help SAIs become more resilient and adaptable, allowing them to respond effectively to changing contexts and challenges. We also work with partners and stakeholders; together, we can build institutions that not only meet international standards but also drive accountability, transparency, and good governance across Africa.

Meisie Nkau
Chief Executive Officer

2. Our Theory of Change: A Shared Responsibility for Impact

AFROSAI-E's theory of change is grounded in a simple but powerful premise: sustainable institutional strengthening requires both targeted regional support and strong national ownership. Achieving the strategic outcomes of **well-functioning SAIs** that deliver **high-quality, relevant audits** depends on a deliberate partnership between the Secretariat and individual member SAIs.

From Capacity Needs to Strategic Outcomes

Our approach recognises that meaningful change begins at the institutional level. Each SAI operates within a unique legal, political, and organisational context. Therefore, capacity development must be needs-driven, prioritised, and sequenced according to each SAI's mandate, maturity, and readiness to implement change.

SAIs are expected to identify and prioritise their institutional capacity needs using evidence-based diagnostic tools and internal analysis. These include:

- Results from the Institutional Capacity Building Framework (ICBF).
- Findings from Quality Assurance or Quality Management Reviews.
- Strategic and operational performance assessments.
- Internal reflection on risks, emerging issues, and reform priorities.

Based on this analysis, it is expected that SAIs, with support from the Secretariat, develop Annual Capacity Development Plans that articulate their priority interventions, sequencing, and implementation considerations. These plans should reflect both institutional ambition and realistic absorption capacity.

Translating SAI Priorities into Regional Action

The Secretariat uses these Capacity Development Plans to inform its own annual work planning process. In this way, the Secretariat's Operational Plan reflects aggregated regional priorities rather than centrally determined activities.

Through this structured alignment:

- SAIs determine *what* capacity gaps are most critical and feasible to address.
- The Secretariat determines *how* regional mechanisms, technical expertise, peer learning, and partnerships can most effectively support those priorities.

This ensures that the Secretariat focuses on the most impactful capacity-building initiatives within its scope of control — namely, the design and delivery of technical assistance, regional guidance, communities of practice, training, peer reviews, and advisory support under the defined workstreams.

Scope of Control and Scope of Influence

The theory of change clearly distinguishes between:

What the Secretariat controls:

- Designing and implementing capacity-building initiatives
- Providing technical guidance and advisory services
- Facilitating peer learning and knowledge exchange
- Conducting external reviews and technical assessments
- Coordinating regional partnerships and resources

What lies within the SAIs' control:

- Prioritising institutional reforms
- Allocating internal leadership attention and resources
- Applying tools, guidance, and methodologies
- Embedding quality management systems
- Implementing improvements identified through reviews

While the Secretariat can influence uptake through follow-up, mentoring, and relationship management, the implementation of reforms ultimately remains the responsibility of each SAI. Sustainable transformation cannot be externally imposed; it must be internally owned.

Mutual Accountability for Results

This shared-responsibility model strengthens accountability at both levels:

- The Secretariat is accountable for delivering relevant, high-quality, and timely support aligned to identified needs.
- SAIs are accountable for applying the support received and translating it into institutional improvements and stronger audit outcomes.

When both elements function effectively, the region moves closer to its intended impact: independent, well-governed SAIs that produce credible, relevant audits which strengthen transparency, accountability, and public trust.

How This Operational Plan Fits

This Operational Plan, therefore, outlines the activities that fall within the Secretariat's scope of control for the year ahead. It reflects prioritised regional needs as identified through SAI Capacity Development Plans and related diagnostic processes.

By explicitly linking institutional prioritisation and regional delivery, AFROSAI-E reinforces a theory of change built on partnership, ownership, and practical implementation — ensuring that capacity development efforts translate into measurable improvements at both the institutional and regional levels.

3. Strategic Outcomes

Our theory of change clarifies *how* institutional transformation happens — through SAI ownership of reform priorities, supported by targeted regional capacity development within the Secretariat's scope of control. The next step is to demonstrate *where* we are directing those efforts.

The 2026 Operational Plan is therefore structured around the two overarching strategic outcomes of the 2025–2029 Strategic Plan: (1) transforming SAIs into well-functioning institutions that (2) produce high-quality, relevant audits.

To advance these outcomes in a focused and measurable manner, the Secretariat's interventions are organised across defined workstreams and thematic priority areas. These workstreams translate SAI-identified needs into coordinated regional support, ensuring that capacity-building initiatives are not fragmented but strategically aligned to the intended outcomes.

Well-functioning SAIs refer to how well an institution operates in accordance with its mandate to achieve its mission and goals. In 2026, we will focus on the following priorities to support this outcome:

- Strengthen SAI independence using the Model Audit Act, which the SAIs' leadership can use when engaging with parliaments and other relevant stakeholders.

- Support digitalising and integrating SAIs' internal processes and auditing work through A-SEAT. Aiding SAIs with adapting to the digital landscape includes incorporating digital tools and technologies into SAI audit processes to enhance efficiency, accuracy, and insight generation. SAIs will be supported by optimising technologies such as cloud, artificial intelligence, robotic process automation, machine learning, SAI process automation, and data.

- Provide technical support in strategic management, including strategy development, operational planning, monitoring and evaluation, and reporting on own performance. Strengthen SAI governance, with technical support on establishing institutional structures, roles, and responsibilities, leading to better decision-making and accountability.

- Continue strengthening SAI Human Resources capacity to improve staff competencies, professional skills, and performance management processes, leading to more effective and efficient SAI service delivery. Support SAIs in developing a diverse and inclusive workforce with people skills and leadership capacity necessary for high-performing teams and a positive organisational culture.

- Communication and stakeholder engagement support to foster better coordination and collaboration for acting on audit reports, leading to more effective transparency and accountability.

Quality and relevant audits refer to SAIs' ability to conduct independent, standards-based audits that are technically sound, timely, and responsive to national risks and stakeholder needs. These audits enhance transparency, strengthen accountability, and contribute meaningfully to improved public sector governance.

In 2026, we will focus on the following priorities to support this outcome:

- Strengthen Financial and Compliance Audit practices by supporting SAIs to translate ISSAIs into practical methodologies, enhance audit planning and execution, and improve audit impact. This includes building technical capacity in specialised areas such as local government audits, FAM/CAM, group audits, and accrual-based financial reporting, ensuring that audit opinions are robust, credible, and timely.

- Embed Quality Management systems aligned to ISSAI 140 to ensure that audits are conducted within strong institutional quality frameworks. Support will focus on institutionalising quality management practices, strengthening internal review mechanisms, and building a cadre of certified quality reviewers. In addition, AFROSAI-E will conduct external Quality Management Reviews at selected SAIs to provide independent assurance, identify areas for improvement, and reinforce continuous improvement across the region.

- Enhance Performance Audit capacity to enable SAIs to conduct relevant, well-structured audits that assess economy, efficiency, and effectiveness in public programmes. Emphasis will be placed on strengthening planning, supervision, and review practices to increase both the volume and timeliness of published performance audit reports.

- Advance Environmental and Sustainability Assurance by supporting SAIs to address sector-specific environmental risks and sustainability challenges. This includes strengthening strategic approaches to environmental auditing and promoting coordinated and impact-oriented sustainability audits aligned with evolving global and national priorities.

- Strengthen Information Systems Audit capabilities to ensure effective oversight of Integrated Financial Management Information Systems (IFMIS) and other critical digital systems. Support will enhance SAIs' capacity to respond to increasing digitalisation, audit complex ICT environments, and oversee technology-enabled public financial management processes.

- Increase audit responsiveness to Emerging Issues by equipping SAIs to conduct audits in high-risk and evolving areas such as illicit financial flows, anti-money laundering, programmatic funding, and corruption risks. Emphasis will be placed on strengthening risk-informed audit planning and fostering collaboration in areas that require specialised knowledge and coordinated oversight.

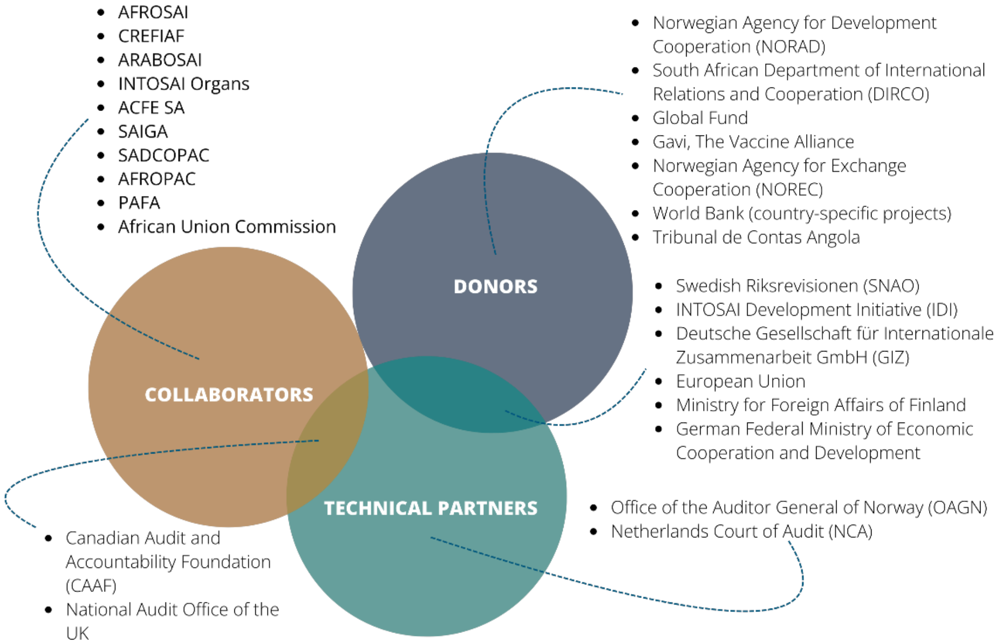
4. Funding the Plan

The successful implementation of our 2026 Operational Plan is made possible through the generous support and continued commitment of our donors, partners, and collaborators. Their financial contributions, technical expertise, and strategic collaboration enable us to deliver targeted capacity-building initiatives, strengthen institutional development, and support our member SAIs in fulfilling their mandates.

While membership contributions represent a modest portion of AFROSAI-E's overall funding structure, they remain a critical expression of institutional ownership and regional commitment. During the 2025 Governing Board meeting, members unanimously agreed to increase membership contributions, demonstrating strong collective support for the organisation's strategic direction and long-term sustainability. This decision reflects a shared recognition that regional capacity development is a joint responsibility and that sustained institutional strengthening requires predictable, member-backed funding.

In addition to regular membership contributions, SAI Angola has provided an additional USD 100,000 in core funding support to the Secretariat. This contribution significantly strengthens the organisation's financial stability and flexibility, enabling continued delivery of priority interventions and reinforcing the principle of regional solidarity.

We sincerely thank our long-standing partners, valued collaborators, and new donors for their shared commitment to promoting accountability, transparency, and good governance across Africa. Through these partnerships, our strategic objectives are translated into tangible results that deliver lasting impact across the region. In implementing the 2026 Operational Plan, we will continue to work closely with a core group of partner organisations while actively engaging a broader network of collaborators aligned to specific initiatives and priorities.



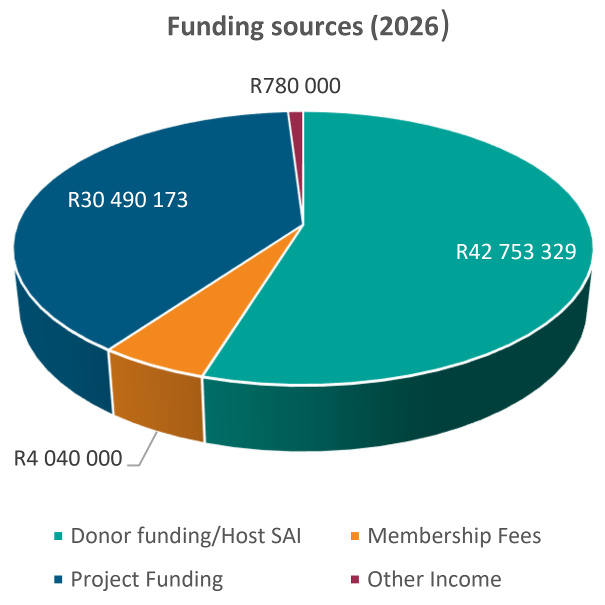
We also extend our heartfelt appreciation to our hosting SAI, the Auditor-General of South Africa (AGSA), for its invaluable support. By providing operational facilities and seconding skilled staff to our Secretariat, the AGSA plays a crucial role in enabling AFROSAI-E to function effectively. This generous support strengthens our capacity to deliver on our mandate and reinforces the spirit of collaboration that underpins our work.

Funding Composition and Expenditure Priorities

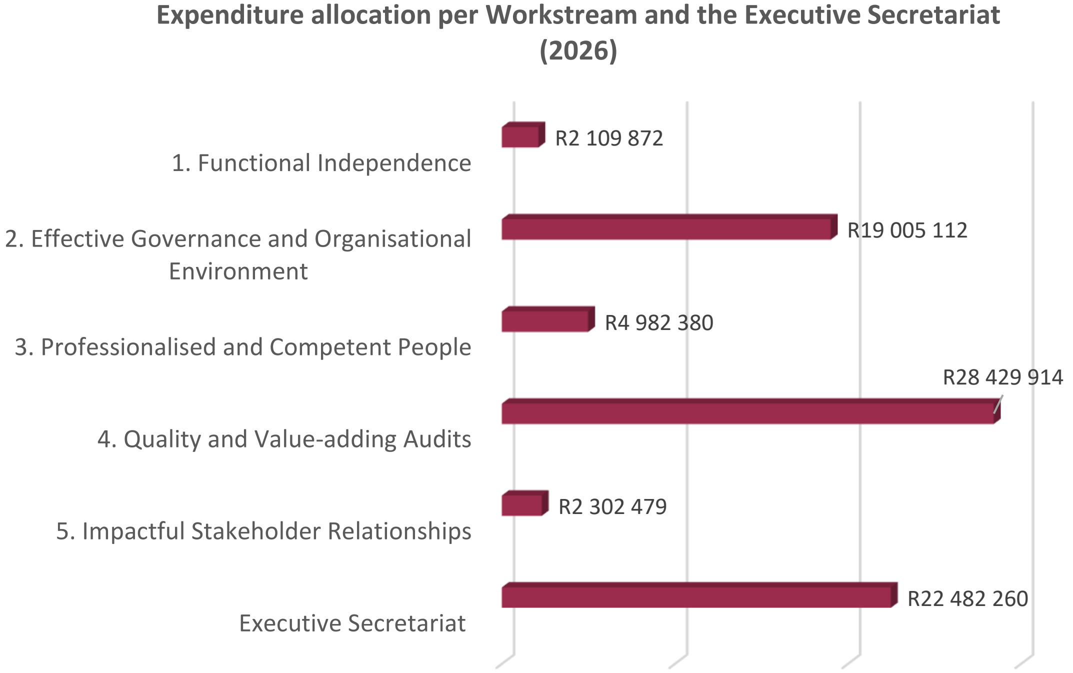
The successful implementation of the 2026 Operational Plan is made possible through a combination of partner funding, project-specific agreements, and member contributions. We also receive in-kind contributions from our member SAIs and partner institutions in the form of experts who support us with implementing our operational plan activities. The financial overview presented below provides a consolidated picture of AFROSAI-E's funding streams and planned expenditure priorities for the year.

The graphs below illustrate the composition of funding sources, the balance between project-based and core funding, and the distribution of expenditure across workstreams and Secretariat operations. Together, they demonstrate how financial resources are aligned with institutional priorities, ensuring that investments are directed toward both programme delivery and the enabling functions required for effective implementation. The detailed workstream tables in Chapter 5 provide further breakdowns of investment by thematic area, linking financial allocation directly to planned outputs and performance targets.

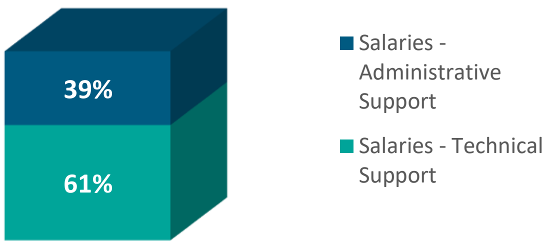
Graph 1: Composition of funding sources



Graph 2: Distribution of expenditure across workstreams and Secretariat operations



Graph 3: Proportion of Secretariat staff salaries for technical support and administrative support



5. Workstreams: Objectives, Priorities and Performance Targets

Structuring Capacity Development for Holistic Impact

AFROSAI-E's capacity-building interventions are structured into five workstreams, each aligned to a domain of the Institutional Capacity Building Framework (ICBF). This structure ensures that support is systematic, coordinated, and directed toward holistic institutional strengthening at the SAI level.

While each workstream addresses a distinct institutional domain, all efforts are ultimately directed toward advancing the two strategic outcomes: well-functioning SAIs and high-quality, relevant audits. Organising interventions in this manner enables the Secretariat to translate identified SAI priorities into structured, measurable annual outputs within its scope of control.

Within each workstream, four cross-cutting focus areas guide planning and implementation:

- ISSAI compliance
- Governance
- Digitalisation
- Competent People

Applied consistently, these focus areas support the comprehensive development of SAIs. They are interconnected and mutually reinforcing. Strong governance frameworks promote transparency, accountability, integrity, and fairness. Digitalisation strengthens efficiency, security, and innovation. Competent, ethical professionals provide the skills and leadership required to embed standards and deliver quality work. ISSAI compliance ensures alignment with internationally recognised principles and methodologies. Emphasising these four focus areas across all workstreams enables greater integration of activities, reduces fragmentation, and strengthens the coherence of capacity development support across institutional domains.

Workstream Objectives and Performance Targets

The activity plans presented in the sections below reflect confirmed funding agreements with AFROSAI-E's partners and donors and translate regional priorities into measurable annual outputs.

The planned interventions are informed by a structured, evidence-based planning process. Capacity development priorities are identified through analysis of ICBF results, Quality Assurance and Quality Management Review reports, country-level programme engagements, and priority areas endorsed by the Governing Board. These inputs enable the Secretariat to identify development needs at both institutional and regional levels, ensuring that interventions are relevant, prioritised, and strategically aligned.

The objectives and performance targets outlined in the tables below focus on deliverable outputs for 2026. These outputs contribute to the broader strategic outcomes of well-functioning SAIs and high-quality, relevant audits. However, institutional transformation and sustained improvements in audit quality are medium- to long-term objectives, measured primarily through progress against ICBF indicators and related performance benchmarks. The annual targets in this plan should therefore be understood as incremental and enabling steps toward achieving those longer-term institutional results.

In this context, the performance indicators associated with the Strategic Plan provide an overview of progress beyond annual activity delivery and resource allocation. While the outputs in this Operational Plan reflect the Secretariat's direct sphere of control, institutional impact will be assessed through longer-term ICBF results and related performance indicators. Notably, several outcome indicator targets were achieved by the end of 2025, reflecting positive early progress under the Strategic Plan. In line with AFROSAI-E's commitment to results-based management, progress against the Strategic Plan targets will be formally reviewed at the end of 2026 to ensure continued relevance, ambition, and realism. Where appropriate, targets for 2027–2029 may be refined to reflect progress achieved and evolving contextual considerations.

For 2026, the Governing Board has identified Quality Management, with specific emphasis on implementing ISSAI 140, as a cross-cutting regional priority. This focus informs capacity-building activities across relevant workstreams and underscores the importance of embedding robust quality systems as a foundation for credible, consistent audit practices.

Interpreting the Workstream Tables

For each thematic area, the tables include indicative information on financial investment, targeted SAI reach, and regional resource deployments to provide transparency on the scale and focus of planned interventions.

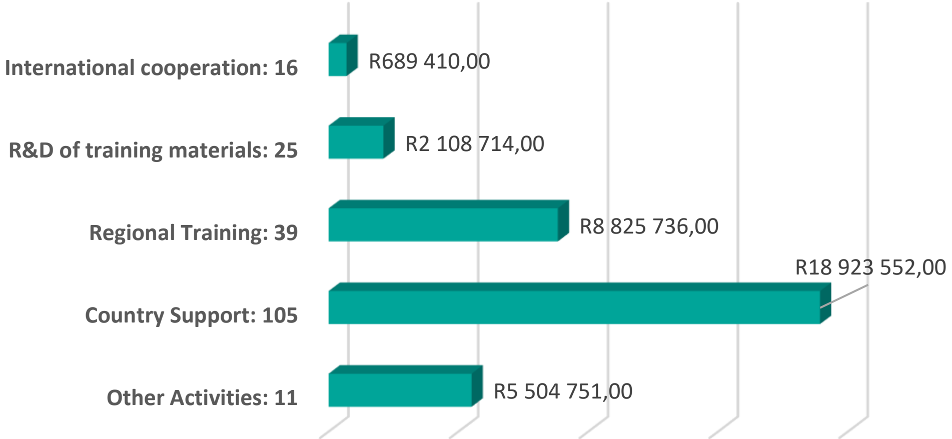
The total funding "investment" reflects the full cost of implementation, including programme expenditure and the proportional allocation of Secretariat technical staff salaries supporting delivery. The number of SAIs targeted refers specifically to country-level, tailored interventions. It does not include additional member SAIs that may benefit from regional workshops, communities of practice, guidance materials, or knowledge-sharing platforms.

Similarly, the number of regional resource deployments refers to the number of planned technical deployments or missions during the year, not necessarily the number of individual experts involved.

Investment by Activity Type

In 2026, AFROSAI-E plans to implement 194 activities representing a total investment of R36,052,163, distributed across the delivery types illustrated below. The graph below provides an overview of the distribution of financial investment across the main types of capacity-building activities implemented under the workstreams. It excludes staff remuneration and includes activities with no cost implications, such as internally developed e-learning courses. It illustrates the balance between international cooperation, research and development of training materials, regional training workshops, country-level support interventions, and other specialised activities such as Quality Assurance Reviews (QARs), external content development, and consultant engagements. This breakdown offers insight into the delivery model underpinning the Operational Plan, highlighting the proportion of resources directed toward direct SAI support, regional knowledge development, and technical quality enhancement. The distribution reflects a deliberate effort to combine foundational development work with practical implementation support to maximise institutional impact.

Graph 4: Distribution of R36,052,163 investment across 196 planned activities by delivery type (2026)



Leveraging Regional Expertise Through Resource Persons

A key enabler of the workstream model is AFROSAI-E's growing pool of SAI resource persons with diverse expertise, skills, and professional experience. Their deployment extends the Secretariat's technical reach, enhances knowledge transfer across the region, and strengthens structured peer-to-peer support.

Beyond providing short-term technical assistance, the use of regional resource persons delivers a significant institutional benefit: it builds in-house training and advisory capacity within SAIs themselves. By identifying and deploying professionals from member SAIs as trainers, mentors, and technical advisors, AFROSAI-E contributes to strengthening those SAIs' internal capacity development functions. This creates a multiplier effect — expertise developed through regional engagements is retained within institutions and can be redeployed internally to train colleagues, strengthen methodologies, and support ongoing reform initiatives.

Resource persons bring practical, contextually relevant insights drawn from lived institutional experience. Peer-to-peer engagements promote credibility, relatability, and solution-oriented exchange. Exposure to diverse environments also broadens the perspectives of the deployed experts themselves, further strengthening the regional knowledge base.

Through the structured development and deployment of regional expertise, AFROSAI-E not only delivers technical support but also fosters sustainable capacity within SAIs — enabling them to become stronger providers of their own institutional development over time. The sections that follow present the detailed objectives, planned outputs, investment levels, and performance targets for each workstream for 2026.

<table>
<tr><th colspan="5">WORKSTREAM 1: FUNCTIONAL INDEPENDENCE</th></tr>
<tr><td colspan="5">Strengthen the legal, administrative, and financial independence of Supreme Audit Institutions (SAIs) by providing guidance, research, technical tools, and targeted country-level support aligned to the Model Audit Act.</td></tr>
<tr><td rowspan="3">Thematic Area</td><td colspan="4">SAI Independence</td></tr>
<tr><td>Funding Investment</td><td># Planned Activities</td><td># Targeted SAIs</td><td># Regional Resources</td></tr>
<tr><td>R2 109 872</td><td>10</td><td>3</td><td>7</td></tr>
<tr><td>Strategic Outcomes</td><td colspan="4">• Financial independence: At least 11 SAIs reach an established level of maturity (Level 3) on the ICBF by 2026 and 13 SAIs by 2029.
• Administrative independence: At least 13 SAIs reach an established level of maturity (Level 3) on the ICBF by 2026 and 15 SAIs by 2029.</td></tr>
<tr><td>Activity Category</td><td>Objectives</td><td colspan="2">Performance Targets</td><td>Contribution to Outcomes</td></tr>
<tr><td>International cooperation</td><td>Continue working with the Project group on reviewing the INTOSAI Principles and the IDI Global research project on SAI independence. Engage regional stakeholders such as SADCOPAC to strengthen strategic partners on SAI independence.</td><td colspan="2">• Contribute to the CBC Project group on INTOSAI Principles and IDI Global Independence Study.
• Present the Model Audit Act at the SADCOPAC conference, other engagements, and exchange knowledge with relevant stakeholders.</td><td>Aligns regional and international principles on SAI independence and strengthens relationships with oversight and legislative stakeholders, creating a more enabling environment for reforms that support both financial and administrative independence.</td></tr>
<tr><td>Research and development</td><td>Expand on the Model Audit Act with a portfolio of technical guidance and training materials.</td><td colspan="2">Produce and quality assure:
• Model Audit Act Regulations and legal experts' training material (combined)</td><td>Provides SAIs and stakeholders with practical, context-specific tools and comparative legal analysis to assess, draft, and strengthen legislation and</td></tr>
</table>

		• Comparative study of SAIs legislation against MAA. • Research Publication on independence challenges and SAI experiences.	regulations that underpin financial and administrative independence.
Regional Training	Capacitating SAI Legal functions/units to promote and drive SAI independence operations at the SAI and national levels.	• Collaborate with IDI in the regional LEGSAI workshop.	Builds the capacity of SAI leaders and legal experts to interpret and apply independence-related frameworks, increasing their ability to engage effectively in reform processes and implement independence-supporting practices.
Country Support	Support SAIs in reviewing their draft legal frameworks and engage stakeholders at the SAI and national levels to gather data and information as input for drafting the legal frameworks.	• Conduct structured country-level legislative guidance and support interventions for SAIs Botswana, Eswatini and Lesotho.	Directly supports national legislative and stakeholder processes by providing technical input on draft laws and regulations, contributing to concrete reforms that strengthen the legal basis for financial and administrative independence.

<table>
<tr><th colspan="5">WORKSTREAM 2: GOVERNANCE AND ORGANISATIONAL ENVIRONMENT</th></tr>
<tr><td colspan="5">Strengthen governance systems, organisational management, and digital capabilities of SAIs, enabling improved audit quality, effective strategic direction, and transformation into high-impact, future-ready institutions in line with INTOSAI principles and ISSAI 140. Activities under this workstream prioritise digital enablement and strong governance systems as foundational enablers of audit quality, institutional integrity, and long-term sustainability.

This workstream focuses on two complementary thematic areas: (i) A-SEAT and digitalisation, and (ii) strategic management and governance.</td></tr>
<tr><td rowspan="3">Thematic Area</td><td colspan="4">A-SEAT and Digitalisation</td></tr>
<tr><td>Funding Investment</td><td># Planned Activities</td><td># Targeted SAIs</td><td># Regional Resources</td></tr>
<tr><td>R14,387,715</td><td>50</td><td>9</td><td>33</td></tr>
<tr><td>Strategic Outcomes</td><td colspan="4">• Digitalisation to improve audit quality: At least 16 SAIs reach an established level of maturity (Level 3) on the ICBF by 2026 and 18 SAIs by 2029.</td></tr>
</table>

Activity Category	Objectives	Performance Targets	Contribution to Outcomes
International cooperation	Promote cross-regional peer support by supporting SAIs in other INTOSAI regions to adopt the A-SEAT, thereby strengthening global collaboration.	• Provide technical support to the CAROSAI and PASAI regions for the adoption and initial implementation of the A-SEAT.	Supporting cross-regional adoption of A-SEAT enhances digital audit capability, strengthens knowledge exchange, and reinforces credibility in innovative audit practices.
Research and development	Develop SAIs' digital audit infrastructure by enhancing and modernising AFROSAI-E's digital tools to support quality management, audit tracking, and performance monitoring.	• Enhanced A-SEAT functionalities: audit tracker, quality management system (QMS) tools.	Enables more consistent application of audit methodologies and quality management practices.

Regional Training	Develop SAIs' institutional capacity to effectively utilise A-SEAT to support audit performance, quality management, and organisational monitoring.	• Deliver two Regional A-SEAT Workshops to capacitate SAI staff.	Builds internal digital capacity within SAIs to sustain technology-enabled audit processes.
Country Support	Support the structured implementation and rollout of digitalisation initiatives and A-SEAT deployments within selected SAIs to strengthen audit performance and organisational efficiency.	• Digitalisation or A-SEAT support interventions in the following SAIs: Botswana, Eswatini, Lesotho, Liberia, Namibia, Mozambique, Seychelles, Sierra Leone and Zimbabwe.	Contributes to improved governance and management efficiency through digital tools.

Thematic Area	**Strategic Management and Governance**			
	Funding Investment	**# Planned Activities**	**# Targeted SAIs**	**# Regional Resources**
	R4,617,397	16	6	19
Strategic Outcomes	• **Effective governance structures:** At least 15 SAIs reach an established level of maturity (Level 3) on the ICBF by 2026 and 17 SAIs by 2029. • **Effective planning, monitoring, and reporting processes:** At least 13 SAIs reach an established level of maturity (Level 3) on the ICBF by 2026 and 18 SAIs by 2029.			

Activity Category	**Objectives**	**Performance Targets**	**Contribution to Outcomes**
International cooperation	Advance regional governance, risk management, and integrity practices by actively contributing to international standard-setting and knowledge-sharing platforms.	Participate in and give technical input or peer review contributions to governance-, risk-, and integrity-related outputs within the: • Strategic Planning, Monitoring and Reporting (SPMR) Working Group • Risk Management Working Group	Strengthens governance structures and leadership practices within SAIs.

		• INTOSAINT Workstream	
Research and development	Develop SAIs' strategic management, integrity, governance, and risk management practices through practical tools and structured learning resources aligned with the strategic management cycle.	• Finalise a Monitoring and Evaluation (M&E) Indicator Tool, aligned to the strategic management cycle.	Improves the quality and coherence of planning, monitoring, and reporting systems.
Country Support	Strengthen strategic management, governance, and integrity frameworks within selected SAIs through tailored in-country support aligned to the strategic management cycle and INTOSAINT methodology.	• Strategic management development support to Eswatini, Uganda, and Tanzania. • Performance reporting support to Lesotho and The Gambia. • Agreed country-specific outputs delivered, including SAI strategies, INTOSAINT reviews, strategy launches, annual reports, and strengthened project management and performance reporting frameworks: Namibia, Uganda and Lesotho	Contributes to more transparent, accountable, and strategically aligned SAI operations.

WORKSTREAM 3: PROFESSIONAL AND COMPETENT PEOPLE				
Strengthen SAIs' human capital through improved human resources management, leadership and people management, and professionalisation pathways. Support is delivered through regional programmes, leadership development initiatives (including the MDP and SLDP), targeted country support, and collaboration with professional accountancy bodies, including PAFA. Activities under this workstream align with ISSAI 150.				
Thematic Area	**Organisational Development & Employee Lifecycle**			
	Funding Investment	**# Planned Activities**	**# Targeted SAIs**	**# Regional Resources**
	R4,982,380	22	5	4
Strategic Outcomes	• **SAIs establish pathways for professionalisation**: At least 2 SAIs reach an established level of maturity (Level 3) on the ICBF by 2026 and 3 SAIs by 2029. • **SAIs have HR policies and procedures in place**: At least 8 SAIs reach an established level of maturity (Level 3) on the ICBF by 2026 and 11 SAIs by 2029.			

Activity Category	Objectives	Performance Targets	Contribution to Outcomes
International cooperation	Participate in regional forums focused on public-sector HR or workforce development and share AFROSAI-E perspectives on SAI people management or professionalisation practices.	Engage with a Regional Public Service Commission Forum.	Strengthens regional alignment on public-sector HR practices while supporting SAIs in benchmarking their HR systems against broader public-sector reforms.
Research and development	Enhance SAIs' human resource management, leadership development, and professionalisation frameworks by reviewing and enhancing HR guidance, competency frameworks, and structured learning resources.	• Review and update the regional HR Handbook. • Review and update the competency framework and dictionary. • Develop content for SAI HR resources.	Provides SAIs with practical, standardised tools to strengthen HR systems and people management, and formalise professionalisation pathways aligned to international good practice. Supports the establishment of

		• Produce Management Development Programme (MDP) training and e-learning materials ready for implementation. • Develop leadership e-learning content aligned to recognised capacity-building frameworks.	structured competency-based HR practices.
Regional Training	Strengthen leadership, human resource management, and organisational capability within SAIs through targeted regional learning and executive development interventions.	• Deliver HR Resource Development Workshop. • Deliver HR Annual Regional Workshop. • Conduct Auditors-General Seminars (three online sessions). • Deliver a Regional Workshop for Deputy Auditors-General. • Deliver Senior Leadership Development Programme (SLDP) – Block 1.	Strengthens leadership and people-management capabilities within SAIs. Improves the application of HR policies, procedures, and performance management practices. Strengthens leadership and people-management capabilities within SAIs.
Country Support	Advance leadership development, quality assurance, and human resource management systems within selected SAIs through tailored in-country capacity-building and institutional support interventions.	• Deliver MDP in Ethiopia, Lesotho (two cohorts) and Liberia (incl. online training on auditing organisational culture). • Change management support for Botswana. • HR strategy development in Lesotho. • Kenya recruitment assessments support.	Directly strengthens HR systems and leadership practices within supported SAIs and supports the institutionalisation of professional development and succession planning. Contributes to improved maturity levels in HR management and professionalisation on the ICBF.

WORKSTREAM 4: QUALITY AND VALUE-ADDING AUDITS				
Quality- and value-adding audits, conducted in line with international standards and supported by effective quality management practices, are central to the role of Supreme Audit Institutions (SAIs). Through this workstream, AFROSAI-E supports SAIs to strengthen the quality, credibility, and impact of their audit work across key audit disciplines. The workstream is structured around six thematic areas—Financial and Compliance Audit, Quality Management, Performance Audit, Environmental and Sustainability Audits, Information Systems Audit, and Audits in Emerging Issues—reflecting priority areas where SAIs require sustained support to respond to evolving accountability, governance, and risk environments. Collectively, these thematic areas aim to enhance SAIs' ability to produce timely, ISSAI-compliant audit reports that add value to public sector governance and oversight.				
Thematic Area	**Financial and Compliance Audit**			
	Funding Investment	**# Planned Activities**	**# Targeted SAIs**	**# Regional Resources**
	R2,437,399	11	4	16
Strategic Outcomes	• **Increased number of SAIs issuing ISSAI-compliant audit reports**: At least 21 SAIs reach an established level of maturity (Level 3) on the ICBF by 2026 and 24 SAIs by 2029. • **Increased number of SAIs issuing audit reports within country timelines**: At least 20 SAIs reach an established level of maturity (Level 3) on the ICBF by 2026 and 23 SAIs by 2029.			

Activity Category	Objectives	Performance Targets	Contribution to Outcomes
International cooperation	Enhance the technical quality and alignment of regional financial and compliance audit guidance by actively engaging in international standard-setting discussions and integrating emerging technical developments into regional support.	Participate in INTOSAI FAAS/ CAS and use outputs from technical standards discussions to inform regional guidance.	Ensures alignment of regional practices with international financial and compliance audit standards and strengthens technical consistency underpinning ISSAI-compliant and timely audit reporting.

Research and development	Deepen SAIs' technical capacity to conduct complex and accrual-based financial audits by developing specialised training materials aligned to international standards.	Conduct a content development workshop to develop IPSAS accrual-based audit training material.	Enhances SAI capacity to audit complex public sector financial environments and supports improved audit quality and compliance with international standards.
Regional Training	Optimise SAIs' financial and compliance audit practices through regional capacity-building initiatives that promote peer learning, knowledge sharing, and the exchange of practical audit experience in specialised audit areas and audit impact.	• Deliver two regional Planning for Audit Impact Workshops (one virtual, one in-person).	Strengthens the quality of audit planning, execution, and reporting and supports more timely and impactful audit outputs.
Country Support	Strengthen the practical implementation of financial and compliance audit methodologies within selected SAIs through targeted in-country technical support, staff capacitation, and review of audit products.	• Provide financial and compliance audit support to Angola, Sierra Leone and Somalia. • Provide technical support to The Gambia on combined audits and audits of annual financial statements.	Directly improves audit report quality and compliance and accelerates learning through applied, in-country support.

Thematic Area	Quality Management		
	Funding Investment	**# Planned Activities**	**# Targeted SAIs**	**# Regional Resources**
	R5,019,821	20	6 (and 6 QM reviews)	57
Strategic Outcomes	• **Increased number of SAIs implementing ISSAI 140**: At least 9 SAIs reach an established level of maturity (Level 3) on the ICBF by 2026 and 21 SAIs by 2029.			

Activity Category	Objectives	Performance Targets	Contribution to Outcomes
Research and development	Advance SAIs' quality management frameworks by developing practical guidance and tools to support the implementation, monitoring, and continuous improvement of Quality Management systems in line with ISSAI 140.	Conduct content development workshops to produce: • Quality Management Handbook. • Quality Management Manual Monitoring and Remediation Guide. • Training materials.	Provides SAIs with practical tools to design and implement ISSAI 140–aligned QM systems and to support the institutionalisation of quality management practices.
Regional Training	Strengthen regional quality management capacity by building and certifying a cadre of skilled quality reviewers and enhancing SAIs' practical implementation of ISSAI 140 through peer learning and structured training.	• Deliver a Regional Quality Management Workshop. • Deliver an online Quality reviewers' refresher training workshop. • Deliver a Quality Management certification programme for reviewers.	Builds internal SAI capacity to implement, monitor, and sustain QM systems, which strengthens the credibility and consistency of audit outputs.
Country Support	Enhance the implementation of Quality Management systems within selected SAIs by providing targeted in-country support, including Quality Management Reviews (QMRs), staff capacitation, and	• Quality Management support for Somalia and Eswatini. • Quality Management Reviews resulting in QMR Reports five SAIs (Lesotho, Tanzania, Mauritius, Eswatini and South Sudan).	Directly supports ISSAI 140 implementation at the institutional level and accelerates progress toward QM maturity through applied reform support.

	advisory services on strategy, policy, and audit practices.	• The Gambia: conduct strategy and policy review; review of combined strategy approach; capacitate staff through QM refresher training.		
Thematic Area	**Performance Audit**			
	Funding Investment	**# Planned Activities**	**# Targeted SAIs**	**# Regional Resources**
	R5,668,307	12	4	18
Strategic Outcomes	• **SAIs publish performance audit reports**: At least 178 reports published by 2026 and 200 reports by 2029. • **SAIs publish performance audit reports within 12 months**: At least 141 reports published by 2026 and 170 by 2029			
Activity Category	**Objectives**	**Performance Targets**	**Contribution to Outcomes**	
International cooperation	Enhance the technical quality and alignment of regional performance audit guidance by actively engaging in international standard-setting discussions and integrating emerging technical developments into regional support.	• Participate in INTOSAI PAS and use outputs from technical standards discussions to inform regional guidance. • Participate in the SNAO regional PA managers workshop.	Strengthens alignment with international PA methodologies and enhances the relevance and rigour of PA practices.	
Research and development	Strengthen SAIs' performance audit capacity by updating and refining study materials, templates, and supervision tools to ensure alignment with international standards and best practices.	• Update the content of the Main Performance Audit study material and supervision/review materials. • Update the Basic Performance Audit module (ALP), PAM templates, and materials for sampling methods.	Improves consistency and quality of PA execution and supervision, and supports timely completion of PA audits.	

Regional Training	Build SAIs' technical capacity in performance auditing through regional training programmes that enhance practical skills in pre-study planning, supervision, and review of audits.	• Deliver a Performance Audit pre-study module to regional participants.	Strengthens PA planning, supervision, and reporting capacity, contributing to increased volume and timeliness of PA reports.
Country Support	Strengthen SAIs' capacity to conduct high-quality performance audits through targeted in-country support, including joint audits, peer learning, and structured pre-study and main study assistance.	• Conduct NOREC joint audits and facilitate peer exchange (Tanzania and South Africa). • Provide in-country support through performance audit pre-study (Kenya) and main study (Uganda and 2 Kenya cohorts) modules.	Directly supports the production of PA reports and strengthens applied PA skills and learning-by-doing.

Thematic Area	**Environmental and Sustainability Audits**			
	Funding Investment	**# Planned Activities**	**# Targeted SAIs**	**# Regional Resources**
	R4,202,864	14	5	56
Strategic Outcomes	• **Increase in environmental and sustainability audit reports published**: At least 23 reports published by 2026 and 30 reports by 2029. • **Increase in SAIs publishing sustainability audit reports**: At least 17 by 2026 and 20 by 2029			

Activity Category	**Objectives**	**Performance Targets**	**Contribution to Outcomes**
International cooperation	Advance regional environmental and sustainability audit capacity by actively engaging in international and regional knowledge forums and integrating emerging guidance and good practices	Participate in INTOSAI WGEA and AFROSAI WGEA forums and use outputs from technical standards discussions to inform regional guidance.	Ensures alignment with international environmental auditing practices and strengthens the relevance of sustainability audits.

	into AFROSAI-E's training and support initiatives.		
Research and development	Enhance SAI capacity for auditing the SDGs through online learning materials.	Produce an e-learning course on SDG audit considerations.	Builds foundational sustainability auditing capacity across SAIs.
Regional Training	Enable SAIs to conduct high-quality environmental and sustainability audits through regional training, coordinated audit initiatives, and peer knowledge-sharing platforms.	• Deliver regional training interventions for: ○ Sustainability refresher ○ Sustainability reporting ○ Coordinated audit • Deliver a Sustainability Summit.	Increases the number and quality of sustainability audit reports and strengthens SAIs' role in accountability for sustainable development.
Country Support	Strengthen institutional capacity within selected SAIs to strategically plan, prioritise, and implement environmental and sustainability audits aligned to national risk contexts and international standards.	• Environmental Audit (EA) strategy development or enhancement support provided to Ethiopia, Tanzania, Nigeria, and Zambia. • In-country technical support provided to The Gambia to conduct SDG audits (planning, execution and reporting) and climate change audits (implementation of climate change policy, expenditure and reporting).	Institutionalises sustainability auditing within SAIs and expands coverage of environmental and climate risks.

Thematic Area	Information Systems Audit			
	Funding Investment	**# Planned Activities**	**# Targeted SAIs**	**# Regional Resources**
	R2,991,885	9	2	13
Strategic Outcomes	• **Increase in SAIs auditing IFMIS annually**: At least 17 SAIs by 2026 and 20 by 2029 • **Increase in SAIs auditing more than 75% of critical systems**: At least 8 SAIs by 2026 and 12 by 2029			

Activity Category	Objectives	Performance Targets	Contribution to Outcomes
International cooperation	Advance regional perspectives and stay abreast of IT audit and big data technical discussions to inform regional guidance.	• Participate in INTOSAI WGITA and INTOSAI WGBD forums and use outputs from technical standards discussions to inform regional guidance.	Ensures alignment with international practices and strengthens the relevance and technical depth of IS audits.
Research and development	Enhance SAI capacity for auditing Information Systems through learning materials.	• Content development for IFMIS reporting & IS Audit Working papers review.	Builds SAI capacity and knowledge on IFMIS ISA and the review of IS Audit working papers.
Regional Training	Build advanced regional capacity in information systems auditing by developing specialised expertise, strengthening supervision and review practices, and fostering peer collaboration in auditing IFMIS and other critical ICT systems.	• Deliver IS Audit Champions Programme (Modules 2 and 3). • Implement ToT for IS Audit Champions. • Deliver IS audit supervision and review training.	Builds specialised IS audit capacity and supports expansion of audit coverage across critical systems.
Country Support	Strengthen SAI capacity to effectively audit its Integrated Financial Management Information System (IFMIS) through targeted in-country	• Deliver targeted IFMIS audit support for two SAIs (Zambia and a second SAI to be confirmed).	Directly strengthens IFMIS audit capability and supports sustained, annual IS audit coverage.

	technical support and practical skills transfer.		
Thematic Area	**Auditing Emerging Issues**		
	Funding Investment / R8,109,638	**# Planned Activities** / 21	**# Targeted SAIs** / 7 ; **# Regional Resources** /
Strategic Outcomes	• **Number of audit reports in emerging issues published in adherence to the ISSAIs per year:** At least 29 reports by 2026 and 41 by 2029 • **Cumulative number of SAIs conducting audits in emerging issues informed by their country risk assessment:** At least 16 by 2026 and 24 by 2029		
Activity Category	**Objectives**	**Performance Targets**	**Contribution to Outcomes**
International cooperation	Partner with INTOSAI WGEI, EITI on extractive industries to promote accountable mining governance and combat illicit flows.	• Participate in INTOSAI WGEI as well as the IGF and EITI conferences and use outputs from technical standards discussions and emerging trends to inform regional guidance.	Ensures alignment with international practices and keeps SAIs responsive to evolving public sector risks.
Research and development	Advance SAIs' capacity to audit illicit financial flows by fostering innovation, collaborative research, and the development of practical audit approaches through a structured regional hackathon initiative.	• Conduct a research and development hackathon related to illicit financial flows.	Enables SAIs to adopt innovative audit approaches.
Regional Training	Enhance SAIs' capacity to address corruption and conduct high-quality programmatic audits through regional	• Convene a SAI–Anti-Corruption Agency Conference.	Expands SAI capacity to audit non-traditional and high-risk areas.

	collaboration, specialised training, and peer-to-peer knowledge exchange initiatives.	• Deliver Three Global Fund (GF) programmatic audit Training-of-Trainers workshops. • Conduct GF programmatic audit peer-to-peer workshops (three groups).	
Country Support	Strengthen selected SAIs' capacity to identify, prioritise, and respond to emerging risks through targeted in-country support in risk assessment, specialised audit areas, and review of emerging issue audit products.	• Provide emerging issue risk assessment support to The Gambia. • Provide Anti-Money Laundering (AML) audit support in Tanzania, Kenya, and Namibia. • Conduct an emerging issue audit product review in Mozambique or Zambia. • Provide programmatic audit support in Nigeria.	Increases volume and quality of audits in emerging risk areas and strengthens risk-informed audit planning.

WORKSTREAM 5: IMPACTFUL STAKEHOLDER RELATIONSHIPS				
Impactful stakeholder relationships are essential to ensuring that audit recommendations are understood, engaged with, and acted upon. Through this workstream, AFROSAI-E supports SAIs to strengthen communication, audit engagement, and performance reporting practices, enabling them to demonstrate audit impact and enhance accountability and trust with key stakeholders.				
Thematic Area	**Stakeholder Engagement**			
	Funding Investment	**# Planned Activities**	**# Targeted SAIs**	**# Regional Resources**
	R2,302,479	11	1	2
Strategic Outcomes	• **SAIs report on the outcomes of their communication strategies:** At least 17 SAIs reach an established level of maturity (Level 3) on the ICBF by 2026, and 20 SAIs by 2029.			

Activity Category	Objectives	Performance Targets	Contribution to Outcomes
International cooperation	Partner with the Canadian Audit and Accountability Foundation (CAAF) to facilitate regional participation in auditee engagement training.	• Support SAI participation in an online Audit Engagement Communication Training of Trainers (ToT) workshop.	Enhanced capacity for SAIs to engage effectively with auditees.
Research and development	Support SAIs to strengthen institutional performance reporting practices by developing structured templates that enable clear, consistent, and outcome-focused organisational reporting.	• Templates developed to support SAIs' own institutional performance reporting. • Communication and stakeholder engagement handbook (produced and translated). • Develop a Writing for Impact guidebook and a jargon dictionary.	Improved institutional performance reporting enhances transparency and strengthens how SAIs communicate results and impact to stakeholders. This directly supports progression towards increased maturity in reporting on the outcomes of communication strategies (ICBF Level 3).
Regional Training	Enhance SAIs' capacity to engage stakeholders effectively and communicate audit results clearly and	• Deliver a Regional Communication and Stakeholder Engagement Workshop on the theme "CSE in practice".	Building institutional capacity for more strategic, transparent, and impact-oriented communication and supporting

	strategically through regional training and peer-to-peer knowledge exchange, practical application, and the development of in-house training capability.	• Deliver 4 webinars (impactful media training, communication activity budgeting, event management, CSE).	SAIs in embedding structured communication approaches.
Country Support	Strengthen stakeholder engagement and communication practices within the SAI of Angola through targeted review and in-country capacity-building support.	• Conduct a CSE review and capacitate staff in Angola.	Enhances institutional stakeholder engagement and communication practices and supports improved implementation and reporting of communication strategies.

6. AFROSAI-E as a model organisation

The successful implementation of the 2026 Operational Plan depends not only on well-designed workstreams and targeted technical interventions, but also on a capable, accountable, and sustainable Executive Secretariat.

While the preceding chapters outline the programmatic activities delivered in support of member SAIs, this section focuses on the institutional foundations that enable those activities to be implemented effectively and responsibly. The Executive Secretariat serves as the coordinating hub of AFROSAI-E, providing strategic direction, technical oversight, financial stewardship, partnership management, and administrative support to ensure that regional initiatives translate into measurable results.

Sound governance, transparent management of resources, and strong internal systems are essential to maintaining the confidence of member SAIs, funding partners, and stakeholders. At the same time, investing in staff capacity and nurturing sustainable relationships ensures that the Secretariat remains responsive, professional, and forward-looking.

This section highlights the three critical enabling pillars of the Secretariat's work:

- **Governance, transparency, and accountability** – ensuring responsible stewardship of resources, compliance with agreed frameworks, and clear reporting on performance and results.
- **Staff development** – strengthening technical expertise, leadership capability, and organisational culture to sustain high-quality delivery.
- **Sustainable relationships** – cultivating strategic partnerships and member engagement to reinforce shared ownership and long-term impact.

AFROSAI-E – Model organisation delivering on its mandate			
Thematic Area	**Objective**	**2026 Key Deliverables**	**Intended Result**
Governance, transparency and accountability	Ensure compliance with AFROSAI-E Statutes and Regulations and adherence to the Hosting MoU with AGSA.	– Oversight performed by the Governing Board and its subcommittees, including adherence to the internal control framework. – Statutory and donor reports submitted in accordance with agreed frameworks and of satisfactory quality.	Strong institutional oversight, financial integrity, and stakeholder confidence.
Staff development	Create an environment where staff are motivated, skilled, and committed.	– Employee Engagement Response Plan implemented. – Staff access personal development opportunities. – Performance Management System is functioning effectively.	High-performing Secretariat capable of delivering quality technical support.
Sustainable relations	Strengthen collaboration with stakeholders to enhance impact and ensure programme relevance.	– Implement communication and stakeholder engagement plans.	Coordinated partnerships and sustained member and donor confidence.

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