



AFROSAI-E

ANNUAL REPORT

2025



WE ARE THE AFRICAN ORGANISATION OF ENGLISH-SPEAKING SUPREME AUDIT INSTITUTIONS. AFROSAI-E COMPRISES THE SUPREME AUDIT INSTITUTIONS (SAIs) OF 26 AFRICAN COUNTRIES AND TWO ASSOCIATE MEMBERS. OUR GOVERNING BOARD IS THE SUPREME AUTHORITY, CONSISTING OF THE HEADS OF THE 26 SAIs. THE AFROSAI-E EXECUTIVE SECRETARIAT, CURRENTLY HOSTED BY THE AUDITOR GENERAL OF SOUTH AFRICA, IS RESPONSIBLE FOR IMPLEMENTING THE GOVERNING BOARD'S DECISIONS.



OUR VISION

Making a difference in the performance of SAIs.



OUR MISSION

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



OUR VALUES

We are Professional, Innovative and Collaborative



ABOUT THIS REPORT

We are pleased to present you with our 2025 Annual Report. This report, which includes the 2025 Year-End Monitoring and Evaluation information, provides a comprehensive overview of our strategic, operational, and financial activities from 1 January 2025 to 31 December 2025. For a comprehensive outlook on the region, this report should be read alongside the 2025 State of the Region: Institutional Capacity Building Framework Self-Assessment Report (ICBF).



ASSURANCE

The Governing Board acknowledges its responsibility to ensure the integrity of this report and is satisfied with its integrity and the level of assurance applied. The audited financial statements presented in this report were prepared per the International Financial Reporting Standard (IFRS) for Small and Medium Enterprises (SMEs) issued by the International Accounting Standards Board. The external audit firm Logistica CA (SA) Incorporated audited our financial statements.

AFROSAI-E ANNUAL REPORT 2025

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Leadership Message



The year 2025 marked an important milestone for AFROSAI-E as we commenced the implementation of our 2025–2029 Strategic Plan. This new strategic cycle sets an ambitious course for strengthening Supreme Audit Institutions (SAIs) across the region, with a continued focus on enhancing performance, promoting accountability, and contributing to improved governance and service delivery for citizens.

We are particularly honoured to have been awarded the Kimi Makwetu Award, a distinguished recognition presented by the International Organization of Supreme Audit Institutions (INTOSAI). The award was conferred during the XXV INTOSAI Congress (INCOSAI), celebrating AFROSAI-E's outstanding contributions to capacity building within the global public auditing community. This recognition is not only a reflection of the work of the Secretariat, but a tribute to the collective efforts of our member SAIs, partners, and dedicated team. It carries special significance as it bears the name of the late Mr Kimi Makwetu, whose legacy of professionalism, integrity, and commitment to public sector auditing continues to inspire our work and guide our mission.

As we embarked on the first year of our Strategic Plan, we sharpened our focus on four interconnected priority areas: ISSAI compliance, governance, digitalisation, and competent people. These focus areas are not pursued in isolation; rather, they serve as the lens through which all our workstreams are designed and implemented. Strengthening these foundational elements is essential to the holistic development of SAIs, enabling them to operate effectively, adapt to evolving environments, and deliver greater value to citizens.

Looking ahead, we remain committed to deepening our impact across these focus areas. Progress in one area reinforces and accelerates progress in others—strong governance supports ISSAI compliance, digitalisation enhances audit quality and efficiency, and a competent, empowered workforce underpins sustainable performance across all domains. Our approach will continue to emphasise integration, ensuring that our interventions are coherent, relevant, and responsive to the needs of our members.

The outcomes of our initiatives in 2025 have further reinforced the Secretariat's strategic focus on workforce efficiency, employee engagement, and the continuous strengthening of our policies and performance frameworks. We recognise that our people are at the core of our success. As such, we remain committed to investing in a capable, motivated, and well-supported workforce. By prioritising professional development, employee wellbeing, and effective organisational processes, we aim to

ensure that our team is equipped to drive sustained performance and deliver meaningful, long-term impact across the region.

At the same time, we continue to navigate an evolving and often uncertain donor landscape. Securing sustainable core funding to support the full implementation of our Strategic Plan remains a key priority. The long-term commitment of our partners and donors is a critical enabler of our work, allowing us to plan strategically, invest in sustained capacity development, and respond effectively to emerging priorities across the region.

In this regard, we extend our sincere appreciation to our core funding and institutional partners, including the Auditor-General of South Africa (AGSA) and the Swedish National Audit Office, for their continued trust and support.

We were also pleased to welcome new partners during the year. Norad joined as a core funding partner for the period 2025 to 2027, and the South African Department of International Relations and Cooperation (DIRCO) came on board as a project funder through to 2026. These partnerships strengthen our ability to respond to emerging priorities and expand our reach and impact.

We are equally grateful to our other project partners, including the African Development Bank (AfDB), the Global Fund, Gavi, and the GIZ Good Governance in Africa project—co-funded by the European Union, the Ministry for Foreign Affairs of Finland, and the German Federal Ministry of Economic Cooperation and Development (BMZ). Their contributions play a vital role in enabling the delivery of impactful programmes across our member SAIs.

We also recognise the continued progress of the African Professionalisation Initiative (API), which remains hosted by AFROSAI-E as it transitions toward becoming an independent entity. While not yet established as a separate organisation, the API maintains a distinct identity, with its own governance arrangements, financial reporting, and annual reporting processes. AFROSAI-E continues to provide institutional support to the API, including facilities and administrative services, enabling it to advance its mandate and contribute to the professionalisation of public sector auditing across the continent.

As we reflect on the progress made in this first year of our Strategic Plan, we remain confident in our collective ability to advance the performance and relevance of SAIs in the region. Through continued collaboration, innovation, and commitment, we will build on this foundation to achieve sustainable outcomes that support accountability, transparency, and good governance across Africa.



Ms MMR Nkai
Chief Executive Officer
AFROSAI-E



Ms N Gathungu
Auditor General of Kenya
AFROSAI-E Chairperson

Oversight by the Auditor-General of South Africa



A U D I T O R - G E N E R A L
S O U T H A F R I C A

IN ACCORDANCE WITH THE MEMORANDUM OF UNDERSTANDING WITH THE EXECUTIVE SECRETARIAT FOR THE PERIOD 2023-2028 AND ARTICLE 11(3) OF THE AFROSAI-E STATUTES, MY OFFICE DILIGENTLY EXERCISED ITS OVERSIGHT RESPONSIBILITIES. I AM PLEASED TO CONFIRM, BASED ON THE AUDITED FINANCIAL STATEMENTS AND ACTIVITIES REPORTED FOR 2025, THAT I AM SATISFIED WITH THE RESULTS OF THE EXECUTIVE SECRETARIAT. THE REPORT IS SUBMITTED SIMULTANEOUSLY TO THE SUBCOMMITTEES ESTABLISHED BY THE GOVERNING BOARD IN ACCORDANCE WITH ARTICLE 7(2) OF THE STATUTES FOR SCRUTINY AND RECOMMENDATION TO THE GOVERNING BOARD, AS NECESSARY.

In 2025, the Auditor-General of South Africa (AGSA) contributed R23,7 million (28%) of AFROSAI-E's funding, demonstrating our unwavering commitment to regional capacity building. This support included seconding nine staff members and providing infrastructure and staff overhead funding. Beyond the financial investment, this reflects our dedication to fostering a strong, interconnected community of SAIs that uplift and support one another.

In 2025, South Africa had the distinct honour of hosting the G20, with the AGSA further privileged to host the SAI20 engagement. While the majority of AFROSAI-E member SAIs are not part of the G20, the selected themes—unlocking and leveraging public infrastructure funding for equality, sustainable growth and improved citizen outcomes, and fostering a future-ready workforce through collaborative and integrative efforts—resonated strongly across the region. I am encouraged by the active contributions of AFROSAI-E members and the Secretariat in shaping these discussions, including the development of regional theme papers and the prominence of these topics at the 2025 Strategic Review. These engagements underscore the critical role of SAIs in strengthening public investment management and supporting governments to prepare their workforces for an increasingly dynamic and evolving economic landscape.

The Auditor-General of South Africa takes great pride in hosting the AFROSAI-E Executive Secretariat and in the significant role it plays in advancing public sector auditing across the region. The Secretariat has established itself as a centre of excellence, with its guidance, methodologies, and practical tools

supporting SAIs across the AFROSAI-E region and increasingly informing approaches beyond it. This impact is underscored by AFROSAI-E's receipt of INTOSAI's global Kimi Makwetu Excellence in Capacity Building Award in 2025. It reflects both the quality of work and the strength of its collaboration with member SAIs and partners.

As global dynamics continue to reshape the development funding landscape, the continued support and collective ownership demonstrated by member SAIs will remain critical to ensuring the financial sustainability of the Executive Secretariat and the delivery of AFROSAI-E's strategic ambitions.

Our close association with AFROSAI-E continues to create meaningful opportunities for shared learning, professional growth, and innovation. Through this partnership, our staff benefit from exposure to diverse practices and perspectives, strengthening their ability to respond to evolving audit environments. We remain confident in the Secretariat's continued contribution to enhancing the impact and relevance of SAIs across Africa and beyond.



Ms T Maluleke

Auditor-General of South Africa



RECOGNISING EXCELLENCE IN CAPACITY BUILDING - AFROSAI-E RECEIVES THE KIMI MAKWETU AWARD



Kimi Makwetú Award for
Excellence in Capacity Building

In 2025, AFROSAI-E was honoured with the prestigious Kimi Makwetú Award, presented by the International Organization of Supreme Audit Institutions (INTOSAI) at the XXV INCOSAI Congress. This global recognition celebrates outstanding contributions to capacity building within the public auditing community.

Named in honour of the late Kimi Makwetú—former Auditor General of South Africa and Chair of the INTOSAI Capacity Building Committee—the award recognises institutions that demonstrate exceptional commitment to strengthening the capabilities, systems, and long-term sustainability of SAIs.

For AFROSAI-E, this recognition reflects more than a single achievement—it affirms years of dedicated effort to support, connect, and strengthen its member SAIs across the region.

A Collective Achievement

"This award is a tribute to the collective efforts of our member SAs, partners, and dedicated team. We are deeply honoured to receive this recognition in the name of Kimi Makwetu, whose legacy continues to inspire our work." — Meisie Nkai, CEO, AFROSAI-E



AFROSAI-E as a Model Organisation in Delivering our Mandate

The effective implementation of the Governing Board's vision and strategic direction is underpinned by a capable, accountable, and sustainable Executive Secretariat. As the coordinating hub of AFROSAI-E, the Secretariat provides strategic leadership, technical oversight, financial stewardship, partnership management, and administrative support to ensure that regional initiatives translate into measurable and meaningful results.

In 2025, the Secretariat operated within a strong governance and performance framework, grounded in transparency, sound resource management, and a commitment to continuous improvement. These foundations are critical to maintaining the confidence of member SAIs, funding partners, and key stakeholders, while enabling the organisation to remain responsive and forward-looking in a dynamic environment.

The Secretariat's performance is driven by three enabling pillars: governance, transparency and accountability; staff development; and sustainable relationships. Together, these pillars support responsible stewardship, strengthen organisational capability, and foster collaboration across the region. Against this backdrop, the Executive Secretariat achieved a satisfactory level of performance in 2025, meeting its key objectives and delivering on planned priorities across all three enabling pillars. This reflects a continued commitment to strengthening internal systems, investing in people, and building partnerships that advance the performance and impact of SAIs in the region.



Entrench good governance, transparency and accountability principles

AFROSAI-E GOVERNING BOARD

Chairperson: AG Kenya | Vice-Chairperson: AG Eritrea

The AFROSAI E Governing Board, as the organisation's highest authority, meets annually and relies on its subcommittees to oversee activities and present recommendations for approval. Subcommittee memberships rotate every three years, with the current cycle running to 2027.

FINANCE AND PLANNING SUBCOMMITTEE



Ghana, Lesotho, Namibia, Seychelles, South Sudan, Zambia

Oversees matters related to the funding of programmes, including membership fees, budget for the upcoming work plan activities, and donor funding proposals.

AUDIT AND GOVERNANCE SUBCOMMITTEE



Eritrea, Ethiopia, Nigeria, Rwanda, Uganda

Oversees AFROSAI-E's financial performance, including financial statements, the auditor's report, financial information in process reports, and the appointment of internal and external auditors.

CAPACITY BUILDING SUBCOMMITTEE



Angola, Eswatini, Mauritius, Mozambique, South Africa, Sudan, The Gambia, Zimbabwe

Oversees the planned outputs and performances of the preceding year, including the state of the region report, work plan outputs and the upcoming year's operational plan.

HUMAN RESOURCES SUBCOMMITTEE



Botswana, Tanzania, Liberia, Malawi, Sierra Leone

Oversees matters related to Human Resources, including the Secretariat's HR arrangements and regional issues.



The Executive Secretariat implements the Governing Board's decisions and strives to lead by example in promoting good governance, transparency, and accountability, staff development and building sustainable relations.

PRIORITY

Governance, transparency and accountability

OBJECTIVE

Compliance with the Statutes and Regulations to effectively manage risks and enhance operational efficiency.

KEY RESULTS



Satisfactory annual external and internal audit outcomes.

- ▶ The Governing Board, as the organisation's supreme authority, met in Seychelles for the 21st Board meeting from 19 to 20 May 2025, and exercised its responsibilities as per the statutes. The Governing Board's subcommittees met online prior to the Board meeting to review governance arrangements and make recommendations to the Governing Board for consideration and approval.

Key decisions taken:

- ▶ Reaffirmed commitment to implementing ISSAI 140-aligned quality management systems across all SAls by 2027.
- ▶ Prioritised strengthening audit quality through improved systems, oversight, and innovation.
- ▶ Committed to enhancing the impact and visibility of audit work, including stronger tracking of audit recommendations.

- ▶ Agreed to reinforce sustainability by demonstrating value to stakeholders and aligning with national and donor priorities.
- ▶ Supported greater strategic positioning of AFROSAI-E through partnerships and cost-sharing approaches.
- ▶ Approved subcommittee recommendations and the 2024 Annual Reports.
- ▶ The subcommittee noted that the internal control environment is functioning effectively and that the audit reports, pertaining to the annual financial statements as well as project financial statements, did not have any audit findings.



- ▶ As the Governing Board appointed internal auditors, SAI Uganda performed the following internal audit activities in line with the internal audit plan for 2023-2025.
- ▶ Internal audits conducted:
 - ▶ Follow up on previous internal audit recommendations, AFDB project and HR processes.
 - ▶ Usage of the ICBF by SAIs.
 - ▶ Review of the Secretariat ICT systems.
 - ▶ Internal M&E processes- In progress.
 - ▶ Review of the procurement and expenditure of the Secretariat – planned but postponed to 2026.
 - ▶ At the request of the Governing Board, SAI Uganda have agreed to extend their term until 2027.



- ▶ The risk management framework was maintained, and a quarterly risk report was prepared and distributed in line with the risk management framework. The most significant risk for the organisation remains funding for the 2025-2029 Strategic Plan.

2025 STRATEGIC REVIEW: A PLATFORM FOR REGIONAL DIALOGUE AND STRATEGIC PARTNERSHIP





Held during AFROSAI-E's 20th anniversary year, the 2025 Strategic Review provided a high-level platform for meaningful engagement between member SAIs, development partners, and key stakeholders. Officially inaugurated by the Vice President of Seychelles, Mr Ahmet Afif, the event created an important space to reflect on the organisation's journey while shaping a shared vision for the future.

HELD DURING AFROSAI-E'S 20TH ANNIVERSARY YEAR, THE 2025 STRATEGIC REVIEW PROVIDED A HIGH-LEVEL PLATFORM FOR MEANINGFUL ENGAGEMENT BETWEEN MEMBER SAIS, DEVELOPMENT PARTNERS, AND KEY STAKEHOLDERS. OFFICIALLY INAUGURATED BY THE VICE PRESIDENT OF SEYCHELLES, MR AHMET AFIF, THE EVENT CREATED AN IMPORTANT SPACE TO REFLECT ON THE ORGANISATION'S JOURNEY WHILE SHAPING A SHARED VISION FOR THE FUTURE.

At its core, the Strategic Review reinforced AFROSAI-E's role as a convening platform—bringing together diverse perspectives to strengthen collaboration, deepen partnerships, and align regional efforts with global developments in public sector auditing.

A highlight of the programme was the panel discussion “Then and Now – The Evolution of AFROSAI-E and SAIs in Africa”, where representatives from long-standing member SAIs and partner organisations reflected on two decades of institutional growth. The discussion underscored AFROSAI-E's contribution to strengthening capacity, advancing professionalisation, and fostering a strong culture of collaboration across the region.

The Strategic Review also provided a platform for partners and stakeholders to contribute to the regional dialogue. A keynote address by Hon. Sebastien Pillay reinforced the importance of public value in audit work, highlighting the need for SAIs not only to track public spending, but to assess whether it delivers meaningful outcomes for citizens. The message resonated strongly with participants, reinforcing the role of SAIs in supporting accountability, informing policy, and strengthening engagement with national legislatures.

“Infrastructure is not about concrete and steel; it is about people. Your mandate as SAIs is to follow the money—but also to follow the outcomes and ensure they result in value to the citizens.”

— Hon. Sebastien Pillay

Engagement throughout the Review was further enriched by contributions from Auditors General, who led discussions on key priority themes aligned to the SAI20 agenda:

- ▶ Unlocking and leveraging public infrastructure funding for inclusive and sustainable growth; and
- ▶ Building a future-ready workforce through collaborative and integrated approaches.

These discussions provided an opportunity for peer learning and exchange, with SAIs sharing experiences, challenges, and emerging practices. Importantly, they also highlighted the relevance of global priorities within the African context, demonstrating how international agendas can be meaningfully translated into regional and national action.



Provide staff with development opportunities to enrich knowledge and skills

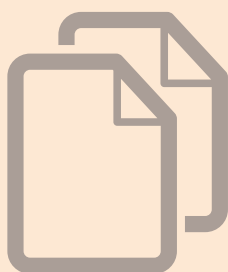
PRIORITY

Staff Development

OBJECTIVE

Employees actively contribute to the achievement of the Strategic Plan

KEY RESULTS



► HR Strategy, Planning and Policies

The Secretariat's HR Strategy has been updated to align with the Strategic Plan 2025–2029. Additionally, the review of the organisational structure, initially scheduled for 2025 as part of our continuous improvement efforts, has been postponed to 2026. The review will be carried out in phases to ensure thorough planning and effective change management. Meanwhile, the existing lean, specialised structure continues to support operational efficiency and the organisation's core mandate.

The Secretariat's HR environment relies on a skilled and committed workforce, supported through an annually reviewed Workforce Plan that ensures alignment with organisational needs. The HR policy review process has been formalised within the internal control framework to strengthen governance and ensure policies remain current, compliant, and effectively implemented. Continued alignment with AGSA policies promotes consistency, clarity, and uniformity across the organisation, reinforcing transparent communication and fair, standardised HR practices for all employees.



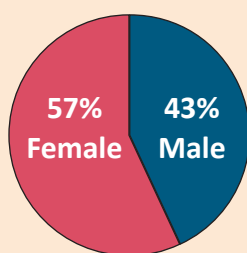
► Recruitment and Onboarding

The Secretariat continues to strengthen regional capacity, prioritising efficiency, expertise and high performance. This approach supports both productivity and continuous employee development, enabling growth in technical capability across the region. To ensure objective and merit-based recruitment, the organisation applies structured assessment tools and a clear business case approach to each appointment. These assessments evaluate candidates' competencies—including numerical reasoning, comprehension, analytical thinking and cultural alignment—ensuring the selection of talent that supports strategic priorities.



- ▶ **Employee Movements** – The following employee changes occurred:
 - ▶ The following positions were vacated in 2025: Manager: Monitoring and Evaluation, Finance and Administrative Support and Manager: Professionalisation.
 - ▶ The following positions were filled in 2025: Financial Accountant and Results-Based Management Manager (previously Manager: Monitoring and Evaluation).

Gender Representation



Staff Composition

Staff Category	No.
Seconded from AGSA	9
Contracted directly	18
Seconded: Ghana	1
Seconded: Zambia	1
Seconded: Tanzania	1

The allocation of funding sources for staff remuneration is included in the financial overview section.



- ▶ **Induction and Onboarding**
A comprehensive induction and onboarding kit was developed to support the effective integration of new employees. The kit provides essential information on the organisation's mandate, policies, procedures, culture and core operational processes, ensuring new staff gain a clear understanding of their roles from the outset. By standardising the onboarding experience and equipping employees with the necessary tools early, the organisation facilitates a smoother transition, promotes early engagement and enables new staff to become productive and confident more quickly.



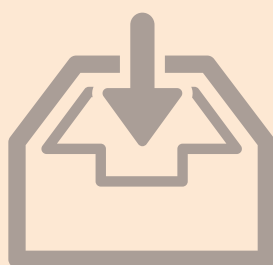
► Performance Management

The Secretariat strengthened its performance management process to ensure clearer alignment between individual goals and organisational priorities. In 2025, Individual Performance Contracts (IPCs) were enhanced to include more precise targets, measurable outputs, and stronger accountability mechanisms. These improvements support transparent performance tracking, constructive feedback, and a high-performance culture across the organisation.



► Training and Development

The Secretariat continues to invest in continuous learning to strengthen staff competencies and build a future-ready workforce. Employees are supported through development opportunities and study assistance to advance their professional qualifications and remain responsive to evolving sector demands. In 2025, our Assistant Audit Manager successfully passed the Chartered Accountant (CA) Board examination—an achievement that enhances internal capacity and reflects the organisation's commitment to professional growth. She has since been promoted to an audit manager position.



► Reward and Recognition

The Secretariat remuneration framework is aligned with the AGSA's to ensure it remains competitive, fair, and aligned with recognised market and sector benchmarks. Supported by AGSA's insights and expertise, the process strengthened the credibility and integrity of the organisation's compensation structure by providing valuable context on sector wide remuneration practices. In addition, the Secretariat's performance management approach reinforces a culture of reward and recognition, including the acknowledgement of behaviours that reflect and promote the organisation's core values. This collaborative approach reinforces the Secretariat's

commitment to attracting, motivating, and retaining high calibre professionals while ensuring that its remuneration practices remain transparent, equitable, and sustainable.



► **Employee Wellness**

Employee wellbeing remains a core organisational priority, with the Secretariat committed to creating a supportive work environment that enhances both professional and personal wellness. Through support from the AGSA, employees benefit from access to strategic wellness initiatives, including the Employee Assistance Programme (EAP), which offers confidential support services covering mental health, emotional well being, financial guidance and work-life balance. These initiatives provide structured support mechanisms that help staff navigate workplace and personal challenges, contributing to a holistic approach to workforce management and ensuring employees feel valued, supported and equipped to perform at their best.



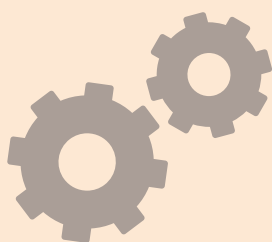
► **Employee Exits**

The Secretariat continued to strengthen its employee exit management processes by conducting structured exit interviews to gather meaningful insights into the reasons for resignation, workplace practices and organisational culture. The feedback obtained informed improvements to people management and to employee engagement and retention strategies, contributing to a more supportive and responsive work environment. The organisation took proactive steps to ensure continuity, with all vacated positions either filled or in the recruitment process, thereby maintaining organisational capacity and uninterrupted delivery of key functions. Given the organisation's fixed structure, which offers limited opportunities for career progression, some level of employee turnover for external career advancement is expected, albeit regrettable.



► **Organisational Culture and Employee Engagement**

The Secretariat continued to prioritise organisational culture and employee engagement, focusing on strengthening communication, promoting collaboration and supporting a positive work environment. Efforts this year centred on enhancing leadership effectiveness, improving internal dialogue and creating platforms that encourage shared understanding of the organisation's current context and future direction. To drive these culture building initiatives, an internal Culture Committee was established. The committee plays a central role in fostering employee connection, promoting open dialogue and reinforcing values aligned behaviours. These combined efforts support the creation of a workplace where employees feel respected, engaged and motivated to perform at their best.



► **Strengthening Collaboration and Engagement**

The organisation held dedicated quarterly team sessions that provided key opportunities for strategic alignment, collaboration, and collective reflection. These engagements enabled teams to review progress, share lessons learned, recognise achievements, and refine plans for the next period.

BY FOSTERING OPEN COMMUNICATION AND SHARED LEARNING, THE SESSIONS STRENGTHENED CROSS PORTFOLIO COLLABORATION, ENHANCED INTEGRATION OF WORK, AND SUPPORTED A COHESIVE, ENGAGED WORKFORCE ALIGNED WITH ORGANISATIONAL PRIORITIES.



Establish sustainable relationships with members, institutional partners and donors

At AFROSAI-E, we recognise that strong and meaningful stakeholder engagement is fundamental to achieving our strategic objectives and driving sustainable impact. In line with our commitment to a more structured approach, we have continued to enhance our coordination with key partners, ensuring that our engagements are purposeful, results-driven, and mutually beneficial.

COLLABORATORS

- AFROSAI
- CREFIAF
- ARABOSAI
- INTOSAI
- ACFE SA
- ATAF
- EITI
- SAIGA
- SADCOPAC
- AFROPAC
- PAFA
- African Union Commission

- Canadian Audit and Accountability Foundation (CAAF)
- National Audit Office of the UK

TECHNICAL PARTNERS

- Office of the Auditor General of Norway (OAGN)
- Netherland Court of Audit (NCA)

DONORS

- Norwegian Agency for Development Cooperation (NORAD)
- South African Department of International Relations and Cooperation (DIRCO)
- Global Fund
- Gavi, The Vaccine Alliance
- Norwegian Agency for Exchange Cooperation (NOREC)
- World Bank (country-specific projects)
- Tribunal de Contas Angola

- Swedish Rijkrevisionen (SNAO)
- INTOSAI Development Initiative (IDI)
- Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ)
- European Union
- Ministry of Foreign Affairs of Finland
- German Federal Ministry of Economic Cooperation and Development

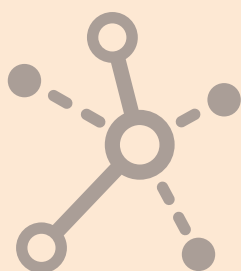
PRIORITY**Sustainable Relationships****OBJECTIVE****Work with member SAIs to improve their performance****KEY RESULTS**

- ▶ **Engagements with member SAIs**
 - ▶ Strengthened sustainable relationships with member SAIs through ongoing formal and informal engagement, including the Governing Board Meeting, webinars, and continuous interactions.
 - ▶ The dedicated “SAI champion” approach provides tailored, consistent support to each SAI, particularly to support the development and use of capacity development plans to identify and prioritise needs based on strategic priorities, ICBF self-assessments, and quality assurance reviews.

OBJECTIVE**Cooperate and coordinate with institutional partners and key stakeholders****KEY RESULTS**

- ▶ **Engagements with institutional partners**
 - ▶ Bi-annual partner meetings provided a valuable opportunity to give feedback on our activities and coordinate capacity-building support in the region with the various role-players, enabling better coordination of activities affecting member SAIs.
 - ▶ Coordination with the Swedish Riksrevisionen on the MoU annual plan to discuss progress on priorities and regional coordination.
 - ▶ IS audit in-country support for Namibia was done in collaboration with NAO Norway as part of a 5-year cooperation agreement with the SAI and improved the SAI’s capacity to assess information system controls within the context of financial audits.

- ▶ Collaborations with GIZ and the Netherlands Court of Audit (NCA) led to regional AML performance audit pilots involving SAs in Kenya, Uganda, Zambia and Sierra Leone. These engagements produced AML audit guidelines and strengthened cooperation frameworks between SAs and anti-corruption agencies. The GIZ Good Financial Governance in Africa project supports our work on illicit financial flows through the Multi-Donor Action on “Fighting Tax Related Illicit Financial Flows in Africa”, co-funded by the European Union, the Ministry for Foreign Affairs of Finland, and the German Federal Ministry of Economic Cooperation and Development (BMZ).



▶ Engagement with INTOSAI bodies

- ▶ Actively contributed to INTOSAI committees, working groups, and task forces to ensure the AFROSAI-E region is represented in the development of international standards and guidance.
- ▶ Supported the alignment of regional methodologies with global developments by incorporating new INTOSAI standards and guidance into AFROSAI-E tools, manuals, and practices.
- ▶ Hosted and participated in the INTOSAI Financial Audit and Accounting Subcommittee (FAAS), which is responsible for developing and improving global standards and guidelines for public sector financial auditing and accounting. During the workshop, the GUID 2900 was updated to reflect changes to ISSAI 2240 and ISSAI 2270, and the position paper on less complex entities was discussed, with the expectation that research will be conducted in the AFROSAI-E region, where a separate methodology is needed.
- ▶ Participated in working groups on IT audit, big data, and technology to advance discussions on digitalisation and sustainable auditing practices.

- ▶ Engaged in Performance Audit Subcommittee (PAS) activities, contributing to guidance development, sharing regional experiences, and strengthening peer collaboration.
- ▶ Participated in INTOSAI CBC Subcommittee on Peer Review initiatives, enhancing understanding and application of ISSAI 140 and quality management practices.
- ▶ Held a joint Extractive Industries workshop in tandem with the Working Group on Audit of Extractive Industries (WGEI) Steering Committee Meeting.
- ▶ Contributed to cross-cutting initiatives on SDGs, environmental auditing, and Agenda 2063, supporting the localisation of global priorities within the region.
- ▶ Maintained active involvement in INTOSAI networks (including NICO), promoting regional achievements and staying informed on global trends and developments.
- ▶ Strengthened collaboration with the INTOSAI Development Initiative (IDI) through joint programme delivery, content development, and regional implementation of initiatives such as Audit for Impact and IT audit capacity building.



▶ **Engagement with regional bodies and organisations**

- ▶ Participated in regional and sector platforms (Mining Indaba, AFROPAC Conference, AFROSAI IFF Conference, SADCOPAC) to stay abreast of emerging developments, share knowledge, and strengthen regional collaboration.
- ▶ SAI20: Contributed to theme papers and facilitated engagement through webinars and Strategic Review discussions.
- ▶ Collaborated with the UK National Audit Office to present our annual communication workshop, with a focus on enhancing impactful reporting.
- ▶ Collaborated with SAI Brazil (TCU) to host the Women in Leadership Programme, contributing to leadership development and peer exchange. This programme is designed to empower women leaders from SAIs

across Africa, with the goal of enhancing female representation and leadership in public-sector auditing throughout the continent.

- ▶ Engaged with stakeholders at the CIAU Conference (Zimbabwe) to understand detailed requirements and audit processes to inform system development and alignment.
- ▶ Continued collaboration through the annual SAI–Anti-Corruption Agencies (ACAs) Seminar, strengthening partnerships in the fight against corruption.

Building on our commitment to sustainable relationships, AFROSAI-E continues to engage closely with existing and potential funding partners to support the financial sustainability of its operations and the implementation of its strategic priorities. During the year under review, several key developments occurred across our donor portfolio, reflecting both the evolving funding landscape and our ongoing efforts to strengthen collaboration, alignment, and impact.

New development agreement with the Norwegian Agency for Development Cooperation (Norad)

In a significant milestone for AFROSAI-E, Norad signed on as a new strategic partner to support the implementation of our Strategic Plan. We are deeply grateful to Norad for this generous grant and honoured to welcome them as a new partner in our efforts to strengthen public sector auditing across our region. This support comes at a crucial time for AFROSAI-E, as it enables us to continue and expand our work to help SAIs become well-functioning institutions that produce high-quality, relevant audits. Norad's commitment is not only a vote of confidence in our mission—it is an investment in stronger governance and better outcomes for our citizens.

The NORAD financial agreement commenced in June 2025. The agreement forms part of Norway's broader initiative to help developing countries mobilise domestic resources and ensure that public funds are managed responsibly and transparently—an essential step toward sustainable economic development and growth.



New partnership with the South African Department of International Relations and Cooperation (DIRCO)

The partnership with the South African Department of International Relations and Cooperation (DIRCO), which commenced in the third quarter of 2025 and will run through to 2026, marks an important addition to AFROSAI-E's portfolio of targeted capacity-building initiatives. The project focuses on strengthening member SAIs in effective governance and organisational environment, as well as enhancing the quality and value-adding nature of audits.

Key interventions include:

- ▶ Strengthening monitoring and evaluation practices to improve SAI reporting and transparency.
- ▶ Advancing the implementation and enhancement of the AFROSAI-E SAI Enhancement Audit Tool (A-SEAT) to support audit automation.
- ▶ Building the capacity of information systems auditors to effectively support audits of Integrated Financial Management Information Systems (IFMIS) and other financial systems.
- ▶ Development of regional expertise in environmental and Sustainable Development Goal (SDG) reporting through in-country and peer-to-peer support initiatives.

Extension of the Global Fund and Gavi Agreement

The partnership with the Global Fund and Gavi, established in 2023, was extended through to 31 December 2026 to further expand the scope and impact of this strategic initiative. The collaboration is anchored in a shared commitment to strengthening transparency and accountability within public financial management (PFM) systems, with a particular focus on supporting resilient and sustainable health sector outcomes. Through this tripartite Memorandum of Understanding, AFROSAI-E continues to play a key role in enhancing the capacity of member SAIs to contribute to stronger governance, improved financial oversight, and more effective use of public resources.

The initiative focuses on developing strong and capable SAIs that can advance public financial management, reporting, accountability, and transparency, while also supporting improvements in national systems that underpin sustainable health outcomes. By aligning efforts across partners, the project reinforces the critical role of SAIs in strengthening PFM systems and ensuring that resources allocated to the health sector deliver meaningful and lasting impact.

African Development Bank- Strengthening Accountability Through Strategic Partnership

AfDB AFIAP project concluded on 31 December 2025.

The African Development Bank (AfDB) has been a partner to AFROSAI-E from 2022 to 2025, providing support through the African Financial Integrity and Accountability Support Project (AFIAP). The project played an important role in advancing AFROSAI-E's mandate to professionalise public sector accountancy and strengthen SAIs across the region. It supported improved regional coordination and more effective oversight of public finances, contributing to stronger accountability systems. The project focused on the Professionalisation of SAIs through country-contextualised API learning programmes, improved audit quality and impact in emerging areas, and Accelerated Peer-Support. Addressing these gaps helped strengthen audit quality and enhance institutional resilience.

As the project concluded in 2025, the AFROSAI-E region expresses its appreciation to the African Development Bank for its valuable support, which has made a lasting contribution to strengthening audit institutions and advancing good governance across the region.

GIZ Good Financial Governance in Africa Programme

AFROSAI-E continues to benefit from its collaboration with the GIZ Good Financial Governance in Africa Programme, which provides project funding through the Multi-Donor Action (MDA) on Fighting Tax-Related Illicit Financial Flows. This initiative is co-funded by the European Commission, the

Ministry for Foreign Affairs of Finland, and the German Federal Ministry for Economic Cooperation and Development (BMZ). Through this partnership, AFROSAI-E contributes to strengthening the capacity of member SAIs to address complex issues related to illicit financial flows, thereby supporting improved transparency, accountability, and domestic resource mobilisation across the region. This MDA is also an opportunity to collaborate at the regional and country levels with other networks, such as the African Tax Administration Forum (ATAF), which is essential, as it brings together tax and oversight expertise to strengthen governance, enhance revenue mobilisation, and combat IFFs.



CELEBRATING EXCELLENCE IN PERFORMANCE AUDITING



A highlight of the 2025 Governing Board Meeting and Strategic Review was the announcement of the Office of the Auditor General of Uganda as the recipient of the 2024 Best Performance Audit Report Prize.

Awarded for the second consecutive year, this achievement underscores Uganda's continued commitment to strengthening performance auditing and delivering high-quality, impactful audit work.

Established in 2008 with the support of the Swedish National Audit Office, the Prize recognises excellence in performance auditing across English-speaking Africa.

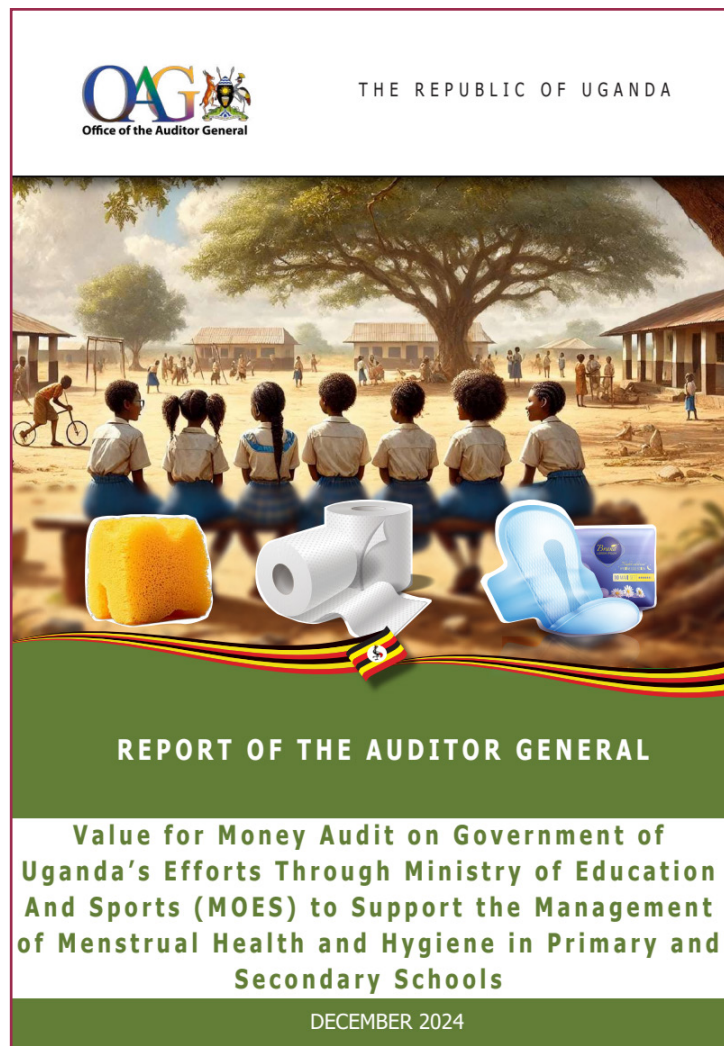
It celebrates audits that demonstrate strong relevance to national priorities, clear value for citizens and parliaments, and a high standard of technical quality. The winner is selected by an independent international review panel, reflecting the credibility and prestige of the award within the global auditing community.

ABOUT THE AWARD

- ▶ Established in 2008 to promote excellence in performance auditing in English-speaking Africa
- ▶ Supported by the Swedish National Audit Office
- ▶ Judged by an independent international review panel
- ▶ Recognises audits that demonstrate relevance, quality, and impact for citizens and parliaments

**ACROSS THE REGION,
23 SAIs COLLECTIVELY
COMPLETED 171
PERFORMANCE AUDIT
REPORTS IN 2025.**

The 2024 competition attracted six strong nominations from the SAIs of Ghana, Tanzania, Uganda, and Zambia. All the nominated reports addressed important and justified audit areas, reflecting the growing maturity and relevance of performance auditing in the region.



Uganda's winning report, "Government of Uganda's Efforts, through the Ministry of Education and Sports, to Support the Management of Menstrual Health and Hygiene in Primary and Secondary Schools," stood out for both its technical quality and its societal impact. The audit examined how the government has addressed menstrual health and hygiene challenges in schools—an issue critical to achieving inclusive education, gender equality, and improved learner outcomes.

In recognising the report, Auditor General of Sweden, Ms Christina Gellebrant Hagberg, highlighted its importance as a clear example of how performance auditing can promote transparency, accountability, and improvements in public service delivery. The international jury further commended the report for its strong structure, clarity, and depth of findings, noting in particular how it gives a voice to the most important stakeholders—the female pupils—while addressing sensitive issues such as cultural myths and social taboos with confidence and care.

"This is a clear example of the important role that performance audit plays in promoting transparency, accountability and improvement in public operations. This is an audit that merits special attention."

— Christina Gellebrant Hagberg, Auditor General of Sweden

Beyond its immediate findings, the audit contributes to broader development objectives, including the 2030 Agenda for Sustainable Development. It demonstrates how performance audits can go beyond compliance to examine whether public interventions are truly delivering value and improving lives.

As part of the recognition, the Ugandan audit team participated in a study visit to the Swedish National Audit Office, providing an opportunity to exchange knowledge and further strengthen their expertise.

"The winning report is well-structured, easy to read and contains many interesting and detailed findings. It is particularly impressive how the most important actors – the female pupils – have been given a voice and that the report does not hesitate to address sensitive issues such as cultural myths and social taboos around menstruation."

*— Anders Berg, Audit Director, Swedish National Audit Office and
Chair of the International Jury*

This award not only celebrated the outstanding work of SAI Uganda but also served as an inspiration to SAIs across the region. It highlighted what is possible when audits are designed and executed with purpose, rigour, and a strong focus on citizen impact. In doing so, it reinforced the critical role of performance auditing in shaping more accountable, inclusive, and effective public institutions.

AFROSAI-E TECHNICAL CONFERENCE 2025 - EMPOWERING NEXTGEN SAIs FOR QUALITY, INTEGRITY AND IMPACT





The 20th AFROSAI-E Technical Conference marked a significant milestone—celebrating two decades of regional collaboration, learning, and innovation among SAIs in Africa. Held under the theme *“Empowering NextGen SAIs for Quality, Integrity and Impact,”* the conference brought together leaders, practitioners, and partners to reflect on the future of public auditing in a rapidly evolving environment.

Opening the conference, AFROSAI-E CEO Meisie Nkai set the tone with a clear call to action:

“Our challenge 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.”

Across the programme, discussions centred on how SAIs can respond to the demands of digital transformation, sustainability, and increasing expectations for accountability and public value. A keynote by Professor Tankiso Moloi challenged delegates to embrace technology as an enabler of audit quality and innovation, emphasising:

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

THIS FORWARD-LOOKING PERSPECTIVE WAS REINFORCED THROUGH SESSIONS ON MEASURING AUDIT IMPACT, IN WHICH EMERGING RESEARCH DEMONSTRATED THE TANGIBLE FINANCIAL AND SOCIAL VALUE OF PERFORMANCE AUDITING, AND THROUGH HIGH-LEVEL DISCUSSIONS ON HOW TECHNOLOGIES SUCH AS AI, DATA ANALYTICS, AND DIGITAL TOOLS CAN STRENGTHEN AUDIT OUTCOMES WHEN COMBINED WITH ROBUST METHODOLOGIES AND SKILLED PROFESSIONALS.

A key area of focus was the implementation of ISSAI 140, signalling a shift from traditional quality control to integrated quality management systems embedded across SAI operations. Participants highlighted the importance of aligning systems, people, and processes to ensure that quality is not treated as a standalone function, but as a core organisational principle.

The conference also underscored the urgency of building future-ready institutions. Discussions on professionalisation and skills development emphasised that auditors must combine digital fluency with ethical leadership and strategic insight. As one session highlighted, the strength of SAIs ultimately depends on their people—requiring sustained investment in competencies, continuous learning, and leadership development.

Collaboration and partnership emerged as critical enablers throughout the conference. A new joint initiative with the INTOSAI Development Initiative (IDI) on Planning for Audit Impact highlighted a shift towards designing audits that intentionally contribute to positive societal outcomes—aligning audit planning with broader development goals.

**FUTURE-READY
SAIs REQUIRE
A BALANCE OF
INNOVATION,
INTEGRITY, AND
PROFESSIONAL
EXCELLENCE.**

**FROM QUALITY
MANAGEMENT
TO AUDIT
IMPACT, SAIs
ARE REDEFINING
THEIR ROLE IN
SHAPING BETTER
GOVERNANCE
OUTCOMES.**

**THE CONFERENCE ALSO SERVED AS A PLATFORM TO
LAUNCH NEW TECHNICAL GUIDES AND LEARNING
RESOURCES, REINFORCING AFROSAI-E's COMMITMENT
TO EQUIPPING SAIs WITH PRACTICAL TOOLS TO
STRENGTHEN AUDIT QUALITY, INDEPENDENCE, AND
RELEVANCE.**

In recognising excellence, the AFROSAI-E Awards of Excellence celebrated SAIs that are leading innovation and impact in the region, further reinforcing a culture of continuous improvement and peer learning.

AWARD OF EXCELLENCE – SAI UGANDA

Recognised for its innovation, collaboration, and leadership in addressing emerging audit issues, SAI Uganda continues to set a strong example in the region.

- ▶ Pioneering work in extractive industries and application of the PFM Reporting Framework
- ▶ Broad audit focus including disaster preparedness, illicit financial flows, infrastructure, and anti-money laundering
- ▶ Key contributor to strengthening SAI-ACA collaboration, shaping a regional framework for integrity and accountability
- ▶ Active in regional research and knowledge-sharing, supporting peer learning across AFROSAI-E

SAI Uganda's forward-looking approach reflects a deep commitment to quality, relevance, and impact.

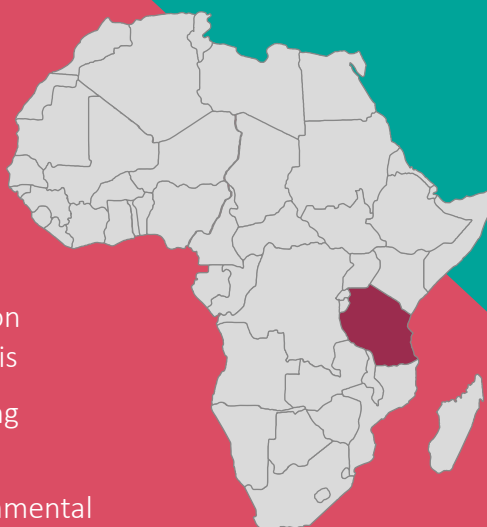


AWARD OF EXCELLENCE – SAI TANZANIA

Honoured for its leadership in environmental and sustainability auditing, SAI Tanzania continues to drive innovation and regional impact.

- ▶ Leading contributor to AFROSAI-E environmental initiatives since 2022
- ▶ Internationally recognised for its audit on carbon trade, using satellite imagery and spatial analysis
- ▶ Strong commitment to capacity building, sharing expertise and supporting peer SAIs
- ▶ Host of the AFROSAI Working Group on Environmental Auditing, championing sustainability across the region

SAI Tanzania exemplifies excellence through innovation, collaboration, and commitment to sustainable development



As AFROSAI-E marks its 20th anniversary, the 2025 Technical Conference reaffirmed a shared vision for the future—one where SAIs are agile, innovative, and deeply committed to serving citizens. Through continued collaboration, professionalisation, and strategic engagement, the region is well-positioned to strengthen public sector accountability and deliver lasting impact.



Financial Overview



The year 2025 marked the start of the 2025–2029 Strategic Plan period. To realise our strategic objectives, we anticipate a total expenditure of around R400 million over these five years. To date, we have secured approximately 50% of the funding needed to support the plan.

2025 Funding

Following a 30% increase in funding in 2024, driven by higher levels of project funding, total funding decreased by 11.8% in 2025. In 2025, 60% of available funding was derived from membership fees, core donor contributions, and support from the Auditor General of South Africa, while the remaining 40% was provided by project funders.

A CONTINUED AREA OF CONCERN IS THE LIMITED ABILITY TO ATTRACT CORE FUNDING, ALONGSIDE A GROWING RELIANCE ON PROJECT-FUNDED DEVELOPMENT ASSISTANCE.

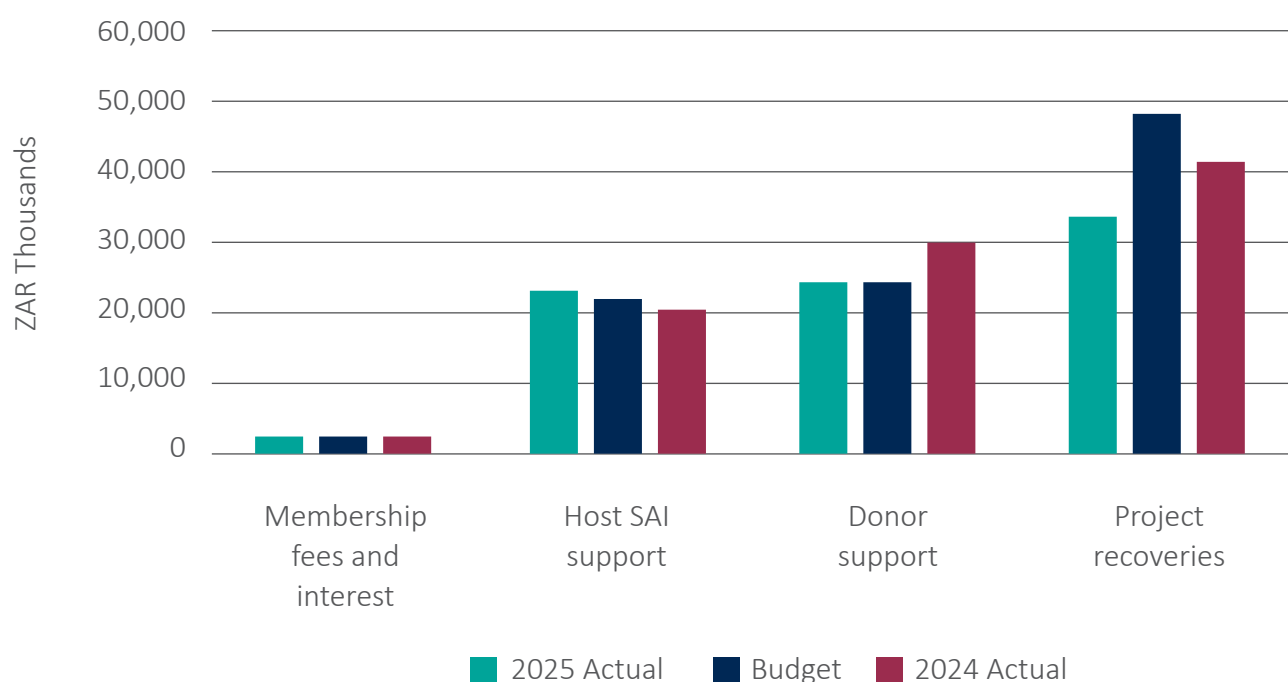
Project funding income is typically linked to the recovery of expenses incurred. As fewer activities were implemented under certain agreements, recoveries were lower than budgeted. Activities that were not completed have been carried over to 2026.

The main variances are outlined below:

- ▶ The Global Fund/GAVI: The project commenced in 2023 and was scheduled to be finalised at the end of 2025. The project has been extended to 31 December 2026 to expand its scope and complete the remaining activities amounting to R623 000.
- ▶ The Global Fund: Commencement of a new project for 2025 and 2026, which involves digitalisation, training-of-trainers and additional quality management training, was delayed and resulted in the postponement of over R7 million of project expenditure from 2025 to 2026. These activities are now progressing well, and the planned completion date remains 31 December 2026.

- ▶ South African Department of International Relations and Cooperation (DIRCO): The project commenced in Q3 of 2025, with planned activities amounting to R660 000 for 2025 carried over to 2026. The project will be concluded in 2026.
- ▶ On the positive side, project recoveries for the African Development Bank (AfDB) project exceeded planned amounts for the year by R2,4m because the Bank approved reallocating prior project savings to fund an expanded scope of activities in 2025. The project was finalised on 31 December 2025.
- ▶ African Professionalisation Initiative (API): The API received financial support from the Swedish International Development Cooperation Agency (Sida), with project support from the AfDB. It also generated income from professionalisation learning programmes and consulting activities. The project recoveries were lower than budgeted due to:
 - Delays in completing parts of the Sida-funded project. Sida extended the project deadline from 31 December 2025 to 31 March 2026 to facilitate its completion. This extension is reflected in the 2026 planning.
 - PAFA/AfDB project: Under this project, signed between the AfDB and PAFA, the API will receive support, amongst others, to contextualise and translate learning materials into Portuguese, developing implementation roadmaps and technical advisors to Portuguese, French and English-speaking countries. It was anticipated to start in 2025, but the agreement was signed only in late 2025 and commenced in 2026.

COMPARISON OF BUDGETED AND ACTUAL FUNDING SOURCES IN 2024 AND 2025



WE RECOGNISE THAT ACHIEVING OUR STRATEGIC GOALS WOULD NOT BE POSSIBLE WITHOUT THE SUPPORT OF OUR FUNDING PARTNERS, FOR WHICH WE ARE IMMENSELY GRATEFUL. IN 2025, OUR DONORS CONTRIBUTED 28% OF OUR TOTAL FUNDING, AND THE AGSA (HOST SAI) CONTRIBUTED 28%.

Other support received - not included in the financial statements

We also received support from member SAIs and partners in the form of experts who helped us implement activities under our operational plan. In 2025, member SAIs supported with 1 133 resource days (estimated value of R10.5 million). In 2024, member SAIs provided 1 117 resource days with an estimated value of R11.9 million (at an estimated rate of \$560 per day). This increase aligns with the strategic objective of building greater regional experience and expertise in our guidance material; therefore, more regional resources were included in the capacity-building work.

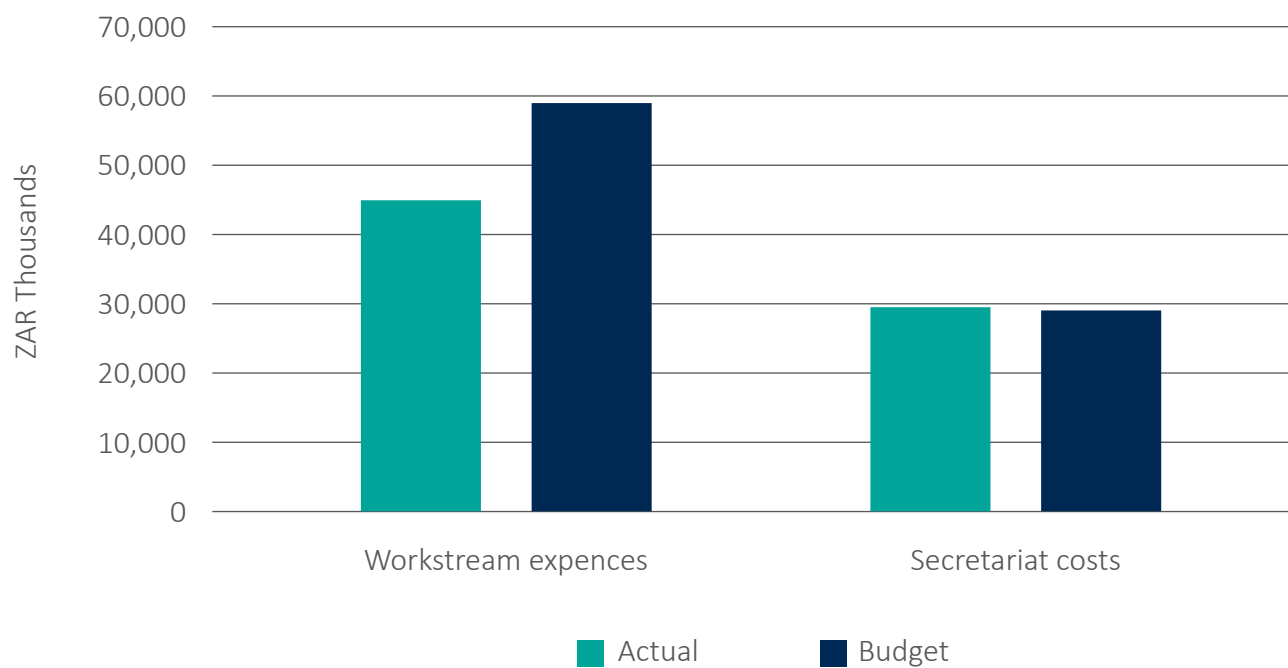
THE INDIRECT SUPPORT FROM PARTNERS THAT IS NOT REFLECTED IN OUR FINANCIAL STATEMENTS IS GREATLY APPRECIATED. THE AMOUNT OF SUPPORT RECEIVED FROM THE OFFICE OF THE AUDITOR GENERAL IN NORWAY IS OVER R6.8 MILLION (\$408 000), WITH R4 MILLION (\$238 000) IN INDIRECT SUPPORT FROM THE SWEDISH RIKSREVISIONEN, IN ADDITION TO DONOR SUPPORT. GIZ ALSO PROVIDED INDIRECT SUPPORT IN THE YEAR.

2025 Expenditure

Year-on-year expenditure declined by 5.5% from 2024 and was almost 18% below budget, mainly due to digitalisation and audit capacity-building project activities that were postponed to 2026.

Remuneration costs for the year were within budget and funded as follows:

- ▶ AFROSAI-E contracted staff (44%)
- ▶ AGSA seconded staff (32%)
- ▶ AfDB project funded (6%)
- ▶ API project funded (18%)

COMPARISON OF BUDGETED AND ACTUAL EXPENSES IN 2025*

* THE 2024 COMPARISON IS NOT INCLUDED DUE TO THE NEW STRATEGIC PLAN WORKSTREAM STRUCTURE.

Annexures

Annexure 1:

2025 Year-End Monitoring and Evaluation Report

Annexure 2:

Annual Financial Statements

For the year ended 31 December 2025



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