



**STATUTES**

**OF THE AFRICAN ORGANISATION**  
**OF SUPREME AUDIT INSTITUTIONS**

**- A F R O S A I -**

(Version 3 September 2010)

**NOTES:**

- (1) Revised Statutes adopted by General Assembly in July 2005.
- (2) Articles 12(1)(b) and (c), (13(1)(h) and 18(6) amended in July 2011.



## P R E A M B L E

The representatives of the Supreme Audit Institutions of African States meeting in Yaoundé (Republic of Cameroon) from 17 to 19 November, 1976 as a Constituent Assembly :

1. In accordance with the resolutions of the International Organisation of Supreme Audit Institutions (INTOSAI) recommending, at the level of each of the five continents, a fruitful and the requisite co-operation amongst the Supreme Audit Institutions and setting up of subsidiary centres of information and exchange of ideas and documents;
2. In pursuance of the motion adopted on the 22<sup>nd</sup> May, 1974 in Madrid (Spain) by the African delegation to the 8<sup>th</sup> Congress of INTOSAI stressing more particularly the existence of specific problems common to the Supreme Audit Institutions of African States;
3. In accordance with INTOSAI Regulations, which aim at encouraging:
  - (a) exchange of views and experiences amongst the Supreme Audit Institutions; and
  - (b) the creation of regional working groups ;
4. Noting that the ever-growing complexity of the problems involved in the auditing of public finance, coupled with the growth of both the social and economic activities of the State and with the modern techniques of public financial auditing, call for a close co-operation amongst Supreme Audit Institutions to obtain, by means of the continuous exchange of ideas and methods, an improvement of the systems, methods and audit techniques;
5. Taking into consideration the similarities between the systems of organisation of African States;
  - A. Resolve to create, at the continental level, a sole organisation to be called the African Organisation of Supreme Audit Institutions (AFROSAI)**
  - B. Accept the present text as the statutes of the Organisation.**

## CHAPTER I - GOALS

### Article 1

The African Organisation of Supreme Audit Institutions hereinafter called the "Organisation" aims fundamentally at fostering close co-operation amongst its members within the framework of INTOSAI and forging an African regional integration.

### Article 2

The aims of the Organisation are as follows:

- (1) To promote and develop exchange of ideas and technical experiences amongst the Supreme Audit Institutions of African States in the various fields of their activities.
- (2) To promote and carry out systematic studies on matters relating to the audit of public finance.
- (3) To co-ordinate and facilitate the realisation of specific studies at the request of one or several Supreme Audit Institutions of Member States of the Organisation.
- (4) To serve as an information centre at the disposal of member Institutions and to encourage the creation of sub-regional groups and subsidiary centres of information and exchange of documentation.
- (5) To inform all members of the Organisation of modifications introduced in the legislation of member States pertaining to the audit of public finance as well as the organisation and the functioning of the respective institutions.
- (6) To serve as a liaison organ amongst the Supreme Audit Institutions encouraging consultation, more particularly, by exchange of specialists and experts.
- (7) To promote and orientate the training and specialisation of staff responsible for the effective discharge of the duties relating to the Audit of Public Finance.
- (8) To promote the theoretical and practical study of subjects and issues relating to the Audit of Public Finance and to facilitate the creation of study centres and institutes for this purpose.
- (9) To establish contacts of a specific and technical nature with other organisations and institutions specialised in the fields of Public Finance

Audit.

- (10) To promote the standardisation of the principles, procedures and financial terminology in the field of public finance with a view of an African regional integration.
- (11) To promote a close and permanent collaboration between the Organisation and its members with INTOSAI and its regional groups.
- (12) To co-ordinate and avoid duplication of effort and resources by the sub-regional groups on matters and issues common to such sub-groups.

## CHAPTER II - PRINCIPLES

### Article 3

The **Organisation** adopts the following fundamental principles:

- (1) The equality of Supreme Audit Institutions that are members of the Organisation;
- (2) The respect of the laws of each State and the general principles of international law;
- (3) The respect of voluntary membership and withdrawal of the Supreme Audit Institutions;
- (4) The respect of the democratic system of majority vote and the respect of the minority concept.

## **CHAPTER III - COMPOSITION**

### **MEMBERS**

#### **Article 4**

- (1) Membership shall be accessible to the organs in charge of the Supreme Audit in all the Member States of the African Union (AU), and who will have approved the present Statutes either during the Constituent Assembly of the Organisation or during any session of a General Assembly of the Organisation.
- (2) A Supreme Audit Institution (SAI) wishing to join the Organisation shall submit a written application to the Chairperson of the Board of Governors who would, in turn, inform the Board of Governors during its next meeting. The same procedure shall be followed in the case when a Member state notifies its wish to withdraw.
- (3) By Supreme Audit Institution is meant such public institution of a State which, however designated, constituted or organized, exercises, by virtue of Law, or other formal act of the State, the highest public auditing function of that State in an independent manner, with or without jurisdictional competence.
- (4) Participation as an Associate Member in AFROSAI shall be open to professional and other organisations that share the goals of external government audit. Applications for associate membership shall be submitted to the General Secretariat by the applicant. Associate Members do not have voting privilege. Associate members may participate in AFROSAI events and programmes and benefit from Organisation's deliverables.
- (5) The examination of the qualifications for joining AFROSAI and the admission of new Full and Associate Members are within the competence of the Board of Governors.

### **OBSERVERS**

#### **Article 5**

Organisations and Institutions attached to INTOSAI specialised organs, professional associations and experts in the field of auditing can attend the meetings of the General Assembly as observers on the invitation of the Board of Governors.

## **CHAPTER IV - ORGANS**

## **Article 6**

The organs of the Organisation are as follows:

- (a) The General Assembly
- (b) The Board of Governors
- (c) The General Secretariat
- (d) The Sub-regional Working Groups
- (e) The Technical Committees.

## **GENERAL ASSEMBLY**

### **Article 7**

The General Assembly is the Supreme Organ of the Organisation. It shall be composed of the representatives of Member Institutions

### **Article 8**

- (1) The ordinary meetings of the General Assembly shall be held every three years.
- (2) The General Assembly can sit in extraordinary session on the initiative of the Board of Governors or at the request of half (1/2) the members of the Organisation.
- (3) The ordinary meetings of the General Assembly shall be chaired by the Head of the Supreme Audit Institution of the Host country and the extraordinary meetings by the Chairperson of the Board of Governors.

### **Article 9**

It shall be the duty of the General Assembly:

- (1) To provide strategic direction for the organization;
- (2) To formulate such principles that may inspire Supreme Audit Institutions of African States;
- (3) To approve technical topics for deliberation and formulate appropriate recommendations;
- (4) To approve the recognition of sub-regional working groups

- recommended by the Board of Governors;
- (5) To encourage the implementation of INTOSAI recommendations by member institutions;
  - (6) To deal with problems relating to public sector auditing, promote and encourage exchange of experiences between the various systems in this field;
  - (7) To decide on the composition of the Board of Governors;
  - (8) To entrust specific tasks to the Board of Governors and the General Secretariat;
  - (9) To amend the Statutes of the Organisation;
  - (10) To take a decision on the country to host the next General Assembly;
  - (11) To attend to all matters submitted to it by the Board of Governors;
  - (12) To set up technical committees and to entrust them with specific tasks;
  - (13) To establish its own Rules of Procedure;
  - (14) To support the creation and/or strengthening of sub-regional working groups and determine criteria to recognize such working groups as organs of the Organisation;
  - (15) To take a decision on the member institution to be responsible for the General Secretariat of AFROSAI;
  - (16) To approve the activity report of the Secretary General and the report of the external auditors;
  - (17) To examine and approve the triennial budget; and
  - (18) To appoint the external auditors for the Organisation.

## **Article 10**

At the sessions of the General Assembly, each of the Supreme Audit Institutions has one vote.

## **Article 11**

The decisions of the General Assembly shall be taken by simple majority of the present and participating Institutions. In the event of a tie in the voting, the chairperson has a casting vote. However, decisions involving the amendment of the Statutes require approval by 3/4 of the present and participating Member Institutions, provided they are not less than twenty.

## BOARD OF GOVERNORS

### Article 12

- (1) The Board of Governors is the executive organ of the Organisation. It is made up of:
  - (a) A President who is the head of the Supreme Audit Institution of the Country where the last Ordinary General Assembly was held;
  - (b) A ~~second~~ First Vice-president who is the head of the Supreme Audit Institution of the Country where the next General Assembly will be held;
  - (c) A ~~first~~ Second Vice-President who is the head of the Supreme Audit Institution of the Country where the penultimate General Assembly was held;~~second~~
  - (d) The head of the General Secretariat;
  - (e) Two representatives nominated for a renewable period of three years by each of the sub-regional working groups recognized by the Board of Governors.
  - (f) The heads of the Supreme Audit Institutions of African States that are members of the Governing Board of INTOSAI;
  - (g) The head of the Supreme Audit Institution of a country where an important publication or training work is realized for AFROSAI. This member can be designated by the Board of Governors for a renewable period of three years.
- (2) The quorum of the Board of Governors shall be seven members. The decision of the Board shall be by simple majority of the present and participating members. In the event of a tie in the voting the chairperson has a casting vote.

### Article 13

- (1) The Board of Governors shall have the duty, between the General Assemblies, and taking into consideration the directives of the latter:
  - (a) To see to the compliance of the Statutes and take the necessary measures in order to achieve the strategic direction and objectives of the Organisation.
  - (b) To take, in the time between General Assemblies, all measures deemed by it necessary to attain AFROSAI's aims and particularly, to fulfil the tasks assigned to it by the General Assembly.
  - (c) To verify whether the Supreme Audit Institutions wishing to become members of the Organisation have requisite qualification.
  - (d) To make recommendation to General Assembly for recognition of sub-regional working groups based on the criteria determined by the General Assembly.
  - (e) To adopt the annual budgets of the Organisation, the work plan and the activity report of the General Secretariat.
  - (f) To adopt the annual financial statements, the external auditors report and the report(s) of the technical committees.
  - (g) To submit to the General Assembly, at every ordinary meeting of the General Assembly, a progress report on the activities of AFROSAI, the report(s) of the external auditors and the report(s) of the technical committees.
  - (h) To set up sub-committees and entrust them with specific tasks.
- (2) No member shall exercise two duties on the Governing Board simultaneously.

#### **Article 14**

At the invitation of its President or at the request of at least half of its members, the Board of Governors shall meet in ordinary session as the need arises but at least once a year. It can meet in extraordinary session in the event of urgent necessity at the invitation of the President. The Board of Governors shall decide the venue and date of the next meeting at the proposal of the President of the Board.

#### **GENERAL SECRETARIAT**

## **Article 15**

The General Secretariat is the administrative organ of the Organisation.

The duties of the General Secretariat shall be entrusted to the head of the Supreme Audit Institution of a Member State by the General Assembly. The Head of this Institution shall be the Secretary General of the Organisation.

## **Article 16**

The tasks of General Secretariat of the Organisation shall be:

- (1) To implement the decisions of the Board of Governors namely as concerns the Organisation of seminars and study-groups;
- (2) To maintain necessary contacts among Supreme Audit Institutions of Member States;
- (3) To collaborate to the fulfilment of the tasks assigned by the General Assembly to the Board of Governors and the technical committees;
- (4) To ensure the dissemination of documents and specialized publications to the member institutions,
- (5) To implement the budget and maintain the accounts and records of AFROSAI;
- (6) To publish its annual report containing audited financial statements for the financial year ended;
- (7) To fulfil any other tasks assigned to it by the General Assembly and the Board of Governors.

## **Article 17**

- (1) The General Assembly shall decide on the seat of the General Secretariat for a renewable term of nine years.
- (2) In the event where circumstances beyond control (unforeseen and insurmountable event), in particular, in the event of natural disaster or war, make it impossible, in a lasting manner, for the General Secretariat to discharge its duties during its term of office, the President shall convene an Extraordinary Board of Governor's meeting for the purpose of deciding on the temporary transfer of the functions of the General Secretariat. This decision by the Board of Governor's will be ratified at the next General

Assembly meeting.

- (3) The General Assembly may change the seat of the Secretariat if its performance as a General Secretariat is not to an acceptable standard.
- (4) The Supreme Audit Institution, which undertakes the duties of the General Secretariat, shall be responsible for the organisation and carrying out of the activities of the General Secretariat as well as the accounting for the funds used.
- (5) AFROSAI is exempted from all taxation, from all duties and from any obligation relating to the payment, withholding or collection of any tax or duty in respect of its activities on the territory of the country that undertakes the duties of the General Secretariat. It should be pointed out that all the exemptions quoted by this article are for indicative and not restrictive purposes and that they also apply to any duty or taxation that would be created subsequently to the signature of these Statutes.

## **SUB-REGIONAL WORKING GROUPS**

### **Article 18**

- (1) AFROSAI will recognize sub-regional working groups of its members established with the view to promoting the professional and technical cooperation of the member institutions on a sub-regional basis, taking into account efficiencies and practicalities of such sub-regional working group.
- (2) A sub-regional working group shall be recognized by AFROSAI if the majority of SAs comprising the group are individual members of AFROSAI. The working group shall encourage its members to become members of AFROSAI.
- (3) Requests for recognition shall be submitted in writing to the AFROSAI Board of Governors by the chairperson or the Secretary General of the sub-group expressing the readiness to cooperate within the framework of AFROSAI and in accordance with its Statutes.
- (4) As a rule, the training and development activities of AFROSAI will be planned and carried out by self-sufficient sub-regional working groups recognized by AFROSAI.
- (5) The chairpersons or Secretaries General of the sub-regional working groups will present, at the ordinary sessions of the General Assembly, reports on their activities during the three years preceding the General Assembly.

- (6) Sub-regional groups will perform the tasks allocated to them by the Board of Governors.

## **TECHNICAL COMMITTEES**

### **Article 19**

- (1) For the purpose of studying special topics, the Organisation may establish technical committees.
- (2) The Organisation may have recourse to experts, should the need arise.

## **CHAPTER V - FINANCIAL ORGANISATION**

### **Article 20**

- (1) The expenses incurred for the preparation and the implementation of training activities and improvement, and those relating to publications and any other expenses authorised by the Board of Governors shall be met by:
  - (a) Contributions of AFROSAI members at a rate fixed by the General Assembly. The amount of the contribution will be made known to Member Institutions by the Secretary General and will be paid by 30 June of each year;
  - (b) Subsidies and donations given by any public or private Institution or by individuals for the achievement of the objectives of the Organisation provided that they are accepted by the Board of Governors;
  - (c) Income accruing from publications and other activities of the Organisation;
  - (d) Any other sources authorised by the Board of Governors.
- (2) A member shall pay the annual membership contribution determined by the Board of Governors. If a SAI fails to pay its contribution for 3 years, it may be sanctioned on conditions that the Board may recommend to the General Assembly.
- (3) Before the beginning of each financial year, the Secretary General shall submit an annual budget along with a programme of activities that sets out the planned outputs for the period for approval by the Board of Governors. The Secretary General shall send copies of the approved work plans and budgets to the General Secretariats of the recognized subgroups for further dissemination to their members.
- (4) The financial year of AFROSAI covers the period from 1 January to 31 December at the end of which the accounts are prepared by the Secretary General within a deadline of three months for submission to the Board of Governors for approval. The Secretary General shall send copies of the approved work plans and budgets to the General Secretariats of the recognized sub-regional working groups for further dissemination to their members.
- (5) The Secretary General shall, within three months after the end of each financial year, submit to the Board of Governors an annual progress report on the activities of AFROSAI that draws a comparison between the planned and actual outputs for the period concerned, as well as a comparison of actual expenses against the amounts budgeted. The Secretary General shall send copies of the progress report to the General Secretariats of the recognized sub-groups for further dissemination to their members.

- (6) The expenditures of the General Secretariat are divided into the following chapters:

**Chapter I: Functioning of the General Secretariat**

- Cost of the General Secretariat;

**Chapter II: Training and Meetings of Organs**

- Contributions to the AFROSAI Journal of Comprehensive Auditing;
- Coordination of training activities and subsidies to sub-regional working groups;
- Contributions towards the cost for organising the sessions of the Board of Governors and the General Assembly.

- (7) In the annual budgets, budget chapters shall be subdivided in individual budget lines where appropriate.
- (8) Any transfer of budget funds between chapters shall be subject to the approval by the Board of the Governors. Within each chapter, funds can be transferred subject to the provisions of the financial regulations.
- (9) Further details on budgeting, accounting, financial reporting and auditing are provided in the AFROSAI Financial Regulations.

## **CHAPTER VI – AUDITING**

### **Article 21**

- (1) The financial statements, the financial report and the financial management of AFROSAI shall be subject to annual audit by External Auditors.
- (2) Upon proposal of the Board of Governors, the General Assembly shall elect two auditors for the term of three years. The auditors shall be selected from Supreme Audit Institutions that are not members of the Board of Governors. They will carry out their tasks as principal auditors. Concurrently two other members who are not on the Board of Governors shall be appointed as first and second reserve auditors in the event where one or both principal auditors are not able to carry out their duties.
- (3) The Institution appointed as external auditor shall bear the return ticket of its representative. AFROSAI shall pay, in respect of the auditors' stay expenses, a per diem according to the rate in force at the African Union.
- (4) The General Secretariat shall provide the auditors any information required for the performance of their duties and shall assist them in their tasks.
- (5) The auditors shall provide their audit report to the General Secretariat for inclusion in the annual report to be published.

## **CHAPTER VII - FINAL AND TRANSITORY PROVISIONS**

## **DISSOLUTION**

### **Article 22**

In the case of dissolution which will have to be decided by the majority of two-thirds of the members, proceedings shall follow the laws of the State in which the General Secretariat is situated.

## **ENFORCEMENT OF THE STATUTES**

### **Article 23**

The present statutes will come into force on their adoption by the Constituent Assembly of the Organisation.

## **TRANSITORY PROVISIONS**

### **Article 24**

The Rules of Procedure and Financial Regulations that have been adopted by the General Assembly shall remain in force insofar as they are not in contradiction of these Statutes until such time that they are amended.

## **LANGUAGES**

### **Article 25**

These Statutes have been written in French, English, Arabic and Portuguese, the four texts being equally authentic.