



**13th GENERAL ASSEMBLY
OF AFROSAI**

**Sharm El Sheikh, Egypt, from
October 24-30, 2014.**

**GENERAL RULES OF
PROCEDURE
OF AFROSAI TECHNICAL
COMMITTEES**

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At the 13th AFROSAI General Assembly to be held in Sharm El Sheikh, in Egypt, in October 2014, the AFROSAI 2015-2020 Strategic Plan will be approved.

To properly implement this Strategic Plan, AFROSAI plans to reconfigure the key organs tasked with its operationalization, namely the Technical Committees. Although the structure and duties of AFROSAI organs defined in the Statutes remain unchanged, AFROSAI's organizational model needs to be modified to enable the Organization to more effectively implement the Strategic Plan.

These modifications concern, especially the setting up of two Technical Committees tasked with implementing the first two strategic priorities of AFROSAI. For its part, the 3rd priority will be implemented mainly by the AFROSAI General Secretariat, with the support of other AFROSAI organs. These Strategic priorities are as follows:

Priority No. 1: Capacity-building.

Strategic Objective: Facilitate the enhancement and strengthening of technical and institutional capacities of members of AFROSAI.

Priority No. 2: Knowledge management and sharing

Strategic Objective: Strengthen cooperation and exchange of experiences among AFROSAI members and with external partners

Priority No. 3: Model International Organization

Strategic Objective: Make AFROSAI an exemplary international Organization managed in conformity with the principles of good governance and which communicates effectively with its internal and external partners.

These General Rules of Procedure of Technical Committees were prepared by the AFROSAI General Secretariat's Strategic Planning Unit to be approved by the Governing Board and General Assembly. They serve as a practical guide on the composition of teams and presentation of their reports, as well as on coordination and relations between Technical Committees. They are based on the manual of INTOSAI Committees and define especially the areas in which Technical Committees differ from the other organs of AFROSAI.

These Rules repeal the terms of reference governing the Technical and Institutional Capacity-Building Committees created in the AFROSAI procedures manual.

Done at Sharm El Sheikh, on _____ October 2014.

I. **ROLE OF AFROSAI TECHNICAL COMMITTEES**

1.1. **Structural Context**

AFROSAI carries out its mission through the following organs:

- the General Assembly;
- the Governing Board;
- the General Secretariat;
- the Sub-Regional Working Groups;
- Technical Committees;
- Technical Working Groups.

The General Assembly is the highest organ of the Organization. It brings together representatives of member institutions. Its most important duty is to discuss and approve recommendations on professional and technical matters of common interest. The AFROSAI General Assembly holds its meetings every three years and is chaired by the SAI of the host country.

The General Assembly may also meet in extraordinary session at the initiative of the Governing Board or the request of half of the members of the Organization.

During the interval between two General Assembly meetings, the Governing Board shall take all measures it deems necessary to achieve the objectives of AFROSAI, including carrying out tasks assigned to it by the General Assembly.

The General Secretariat is the administrative and executive organ of AFROSAI. It is in permanent contact with all members of AFROSAI. It lends the necessary support to the AFROSAI Governing Board and organs in the discharge of their duties.

Considering the linguistic diversity of AFROSAI, regional sub-groups are set up to promote technical and professional cooperation of member Institutions at sub-regional level. They work closely with the AFROSAI GS to schedule and implement AFROSAI's activities in the training and further training departments.

Other organs of AFROSAI are useful in advancing the AFROSAI agenda during the period between two General Assemblies. These are the Technical Committees, set up to help AFROSAI achieve its objectives, contributing thereby to implementing the INTOSAI strategy within AFROSAI. They step in at the operational level in a spirit of openness and collaboration.

1.2 **Objective of setting up Technical Committees**

Technical Committees are created by the General Assembly to effectively achieve the first two strategic priorities, namely:

- **Technical Committee No. 1 : Technical and Institutional Capacity-Building;**

- **Technical Committee No. 2 : Knowledge Management and Sharing.**

Their aim is to achieve the strategic objectives during the period of implementation of the Strategic Plan. They are permanent teams whose mission is defined in the Strategic Plan itself. These Technical Committees are tasked with the implementation of the strategic objectives related to the first two strategic priorities.

II. CONSTITUTING A TECHNICAL COMMITTEE

2.1 Instituting a Technical Committee

Technical Committees are constituted by General Assembly decision to accomplish the first two strategic priorities of AFROSAI. They are set up in accordance with:

- the Statutes of AFROSAI and procedural rules;
- resolutions of the GA and Governing Board;
- the AFROSAI Strategic Plan;
- and manuals of INTOSAI Committees.

2.2 Appointment of Chairperson

2.2.1 Proposal and Approval

The chairpersons of AFROSAI Technical Committees are appointed by the General Assembly during its ordinary session, on the proposal of the Governing Board. Appointments are made public online on the AFROSAI website.

2.2.2 Responsibilities of Chairpersons of Technical Committees

Each Committee Chairperson shall:

- put in plan in his/her SAI, a Committee Secretariat comprising a Work Plan Manager;
- ensure the proper operation of his/her Group;
- communicate in between meetings with all members and the General Secretariat;
- design the Committee's work plan to be considered by the Committee and jointly with the General Secretariat;
- ensure that members have the same understanding of the mandate;
- ensure that Committee members effectively work in areas they undertook to explore;
- finalize meeting reports and place them at the disposal of the General Secretariat;
- work with the General Secretariat to determine the date of Committee meetings and prepare the agenda;
- work with LSGs to avoid duplication;
- communicate with other AFROSAI organs (Governing Board, General Secretariat, LSGs, etc.) in the general interest of AFROSAI.

2.2.3 Term of Office

The term of office of a chairperson of a Technical Committee shall be at least six (6) years, corresponding to the valid period of the Strategic Plan. It is suggested that Committee's change their chairperson at expiry of this six-year period. The next chairperson should be involved in the Committee's proceedings during that period.

2.2.4 Resignation

Chairpersons of Technical Committees may resign after serving notice to the AFROSAI President and Secretary-General. To the extent possible, chairpersons of Technical Committees must take necessary steps to guarantee the continuity of the work of the committee and consult committee members to propose a successor.

2.3 Membership

2.3.1 Composition

Members of the Technical/Institutional Capacity-Building and Knowledge Management and Sharing Committees shall be members of AFROSAI who volunteer to participate in specific committees.

A SAI can be member of the two Technical Committees at the same time.

The General Assembly shall appoint the members of each committee from among the volunteers, after the opinion of the Governing Board. However, it is desirable for each Language Sub-Group of AFROSAI to be represented therein. Appointments shall be made public on the AFROSAI website.

AFROSAI Working Groups shall automatically be added to the membership of the committee of their specific jurisdiction. Thus, the Research and Innovation Working Group and Environmental Audit Working Group shall be members of the Knowledge Management and Sharing Committee. They shall be represented therein by their chairpersons or other members designated by the latter.

2.3.2 Number of Members

The number of members of each committee shall be the prerogative of the Governing Board. The composition of each team must respect a dual principle: keeping the structure very small, efficient and based on a limited number of members to ensure their effectiveness while guaranteeing the respect of legal equality of SAIs members of AFROSAI, pursuant to its Statutes. To guarantee active participation and achievement of objectives, each member of the technical committee shall be assigned a task.

Experience shows that, to achieve different strategic objectives, each Technical Committee should be composed of at most from 9 to 11 active members.

2.3.3 Balanced Representation

Where new members are admitted into Technical Committees, the AFROSAI Governing Board should ensure that the fair representation of AFROSAI LSGs and use of the main audit models current in Africa (Court of Auditors, Office of Auditor-General) is guaranteed. If it is not possible to guarantee the representation of each SLG, the Governing Board shall strive to propose the best possible composition that guarantees the widest experience base so that the team composition matches its objectives.

2.3.4 Duration of Membership

It is preferable for membership on Technical Committees to be for at least six (6) years renewable to guarantee continuity in the implementation of the Strategic Plan and enable the greatest number of SAIs to work together, promote new ideas and broaden the experience base.

2.3.5 Resignation

Members may give up their positions on simple notice to the chairperson of the Technical Committee, who must inform the President and Secretary-General of AFROSAI.

III. TERMS OF REFERENCE

These TOR outline the respective mandates of Technical Committees and their work methods.

3.1. Mandates of Technical Committees

3.1.1 Mandate of the Capacity-Building Committee

In line with the underpinnings of the first priority of the Strategic Plan 2015-2020, the main task of the Capacity-Building Committee is to build the technical and institutional capacities of SAIs through training activities, technical assistance and to design others linked to the development of SAIs.

Membership in this Committee shall be voluntary and open. Through this, a pool of resources will be created to implement its mandate as outlined below:

- Develop best practices on how SAI can strengthen their technical and institutional capacities in areas where AFROSAI can be of assistance;
- Promote, coordinate, facilitate and harmonize the technical and institutional capacity-building practices used in LSGs and SAIs;
- Encourage closer cooperation with the CBC of INTOSAI, in the interest of capacity reinforcement and effective use of INTOSAI resources;
- Devise an action plan to ensure the coordination and implementation of the capacity-building related activities of the Strategic Plan;
- Report to the Governing Board on progress made in implementing its action plan.

The Committee will work closely with other AFROSAI structures and organs such as the Knowledge Management and Sharing Committee, the General Secretariat and Language Sub Groups. It shall serve as platform for encouraging and facilitating capacity-building related activities.

3.1.2 Mandate of the Knowledge Management and Sharing Committee

In line with the underpinnings of priority No. 2 of Strategic Plan 2015-2020, the Committee's task is to encourage cooperation and collaboration among LSGs and SAIs as well as to seek continuous improvement through the sharing of knowledge via the conduct of joint or coordinated audits and researches on questions of common interest.

Membership on the Knowledge Management and Sharing Committee shall be voluntary and open. This will help to create a pool of resources to implement its mandate detailed as follows:

- Encourage the exchange of experiences and information on capacity-building among Language Sub Groups and SAIs;
- Facilitate the dissemination of best audit practices within the SAI members of AFROSAI ;
- Design and develop modern tools to ease the sharing of knowledge and experiences among SAIs and LSGs;
- Cooperate with the Knowledge Sharing Committee of INTOSAI in order to learn modern methods and mechanisms of exchanging and sharing experiences;
- Coordinate and assist Working Groups to design their technical products;
- Identify areas of cooperation with university institutions and professional associations working in the domain of public finance control;
- Design a work plan to ensure the coordination and implementation of Strategic Plan activities related to knowledge management and sharing;
- Report to the Governing Board on progress made in implementing its work plan.

The Committee will work closely with other AFROSAI structures and organs such as the Capacity-Building Committee, the General Secretariat and Language Sub Groups. It will serve as a platform for encouraging, coordinating and facilitating activities linked to knowledge management and sharing.

3.2. Work Methods

3.2.1. Holding of Meetings

Each Technical Committee shall meet once every year or as and whenever necessary at a date to be fixed by the chairperson of the Committee in collaboration with the General Secretariat and preferably before the ordinary meetings of the Governing Board.

The meeting venue shall be the same as that of the Governing Board, or otherwise at an alternative venue approved by the Committee members or at the seat of the AFROSAI General Secretariat.

For every Committee meeting, 50% of members shall form the quorum that must necessarily include a member of each Language Sub Group. Furthermore, the Strategic Planning Unit of the AFROSAI General Secretariat shall be represented at each of these meetings.

Meetings shall be held in at least two languages. An interpretation system shall be provided by the General Secretariat, if necessary.

3.2.2. Work Plan

Each Committee shall be required to develop an annual work plan which must be closely tied to the priorities and objectives of the Strategic Plan. It shall be adopted during the AFROSAI annual planning meetings organized by the General Secretariat.

The work plan shall present:

- The assessment of their activities for the preceding fiscal year;
- Concrete tasks to be carried out to achieve the strategic priorities highlighting the competences of each technical committee, depending on available resources;
- The SAI or organ of AFROSAI responsible for each specific task;
- Clear priorities concerning tasks to be carried out;
- Work methods;
- Schedule setting the deadline for each task;
- deliverables.

The validated work plans shall be published on the AFROSAI website, after approval by the Governing Board.

3.2.3. Presentation of Reports

Technical Committees shall produce progress reports meant for the Governing Board and General Assembly.

3.2.3.1. Reports to the Governing Board

Each Committee chairperson shall be required to present an annual progress report to the Governing Board concerning the work done to achieve the strategic priorities, highlighting his sphere of competence. This report must especially indicate:

- actions implemented;
- results obtained ;
- questions to be monitored;
- expected results in future;
- and any other relevant information.

The Governing Board and General Secretariat shall be handed the deliverables of their work, ready for distribution to all AFROSAI's internal and external stakeholders.

3.2.3.2. Report to the GA

The AFROSAI General Assembly shall be a valuable forum in which all the members of AFROSAI can discuss and approve proposals made by Technical Committees concerning their work, become acquainted with the main ongoing activities and obtain and approve committee reports and especially new publications.

Committees shall present their report in a plenary session of the General Assembly at the corresponding agenda item. The procedure shall be the same for reports to be presented to the Governing Board. The deliverables and proposals emanating from committees must be ready on the date of the General Assembly so as to be tabled for the consideration and approval of members of AFROSAI.

3.3. Revision

The revision of the TOR of each Committee shall be the exclusive preserve of the General Assembly, at the initiative of the Chairpersons of the Committee.

IV. PAYMENT OF COSTS

The costs incurred in organizing Committee meetings shall be distributed as follows:

- international transport and daily subsistence allowance of each participant shall be borne by his SAI;
- accommodation, feeding, hiring of hall, multiplication and assembly of technical papers, and interpretation and translation services shall be borne by the AFROSAI General Secretariat ;
- the distribution of invitations, agendas and minutes of meetings to all members shall be borne by the Secretariat of each Committee ;
- the local transport and reception of participants shall be borne by the SAI hosting the meetings.

V. MISCELLANEOUS

To start implementing the AFROSAI 2015-2020 Strategic Plan, the 2015 work plan will be prepared by the ad hoc committee responsible for preparing the AFROSAI Strategic Plan.

To that effect, Committees shall prepare their first work plan in 2016.

These general rules shall be adopted by the General Assembly and published on the AFROSAI website.