



AFRICAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS

# AFROSAI STRATEGIC PLAN

2012 - 2014 2012 - 2014 2012 - 2014 2012 - 2014 2012 - 2014 2012 - 2014

DRAFT



# AFROSAI STRATEGIC PLAN 2012-2014

DRAFT

JULY 2011



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## 1 Background

AFROSAI, the African Organization of Supreme Audit Institutions, was created in 1976 in response to resolutions of the International Organization of Supreme Audit Institutions (INTOSAI) recommending, at the level of each of the five continents, a fruitful cooperation amongst the Supreme Audit Institutions and the setting up of subsidiary centers of information and exchange of ideas and documents.

The overall purpose of the organization is to foster close cooperation amongst its members within the framework of INTOSAI and to forge an African regional integration. Furthermore the strengthening of technical and institutional capacity plays a significant role within the organization.

The organization is committed to the following principles

1. The equality of Supreme Audit Institutions that are members of the organization.
2. Respect for the laws of each state and the general principles of international law.
3. Respect for voluntary membership and withdrawal of the Supreme Audit Institutions.
4. Respect for the democratic system of majority vote and the minority concept.

The supreme organ of the organization is the tri-annual General Assembly which is composed of representatives of all member institutions of AFROSAI. Between General Assemblies the Board of Governors exercises executive responsibility for the organization while taking into consideration the directives of the latter. Three Sub-committees were established to support the Board of Governors in matters of human resources, finance and administration and audit. The General Secretariat is the administrative organ of the organization. It is entrusted by the General Assembly to the head of the Supreme Audit Institution of a member state for a renewable term of nine years. For the purpose of studying specific topics AFROSAI established two Technical Committees to address institutional and technical capacity building. Finally, AFROSAI recognizes three sub-regional working groups that plan and carry out the training and development activities of the organization:

- AFROSAI-E, with 23 confirmed members including two Portuguese speaking countries is hosted by South Africa.
- CREFIAF, the French linguistic group consisting of 23 confirmed members including three Portuguese and one Spanish speaking country, is hosted by Cameroon.
- The Arabic sub-group AFROSAI-A consisting of 7 SAIs is hosted by Tunisia.

Currently 49 of the 53 states on the continent are members of AFROSAI.

## 2 Achievements since 2008

Since the last INTOSAI Congress in 2007 in Mexico and in particular since the AFROSAI General Assembly in South Africa in 2008, AFROSAI has overcome its language barriers and become much more dynamic. Its members have demonstrated a serious commitment to

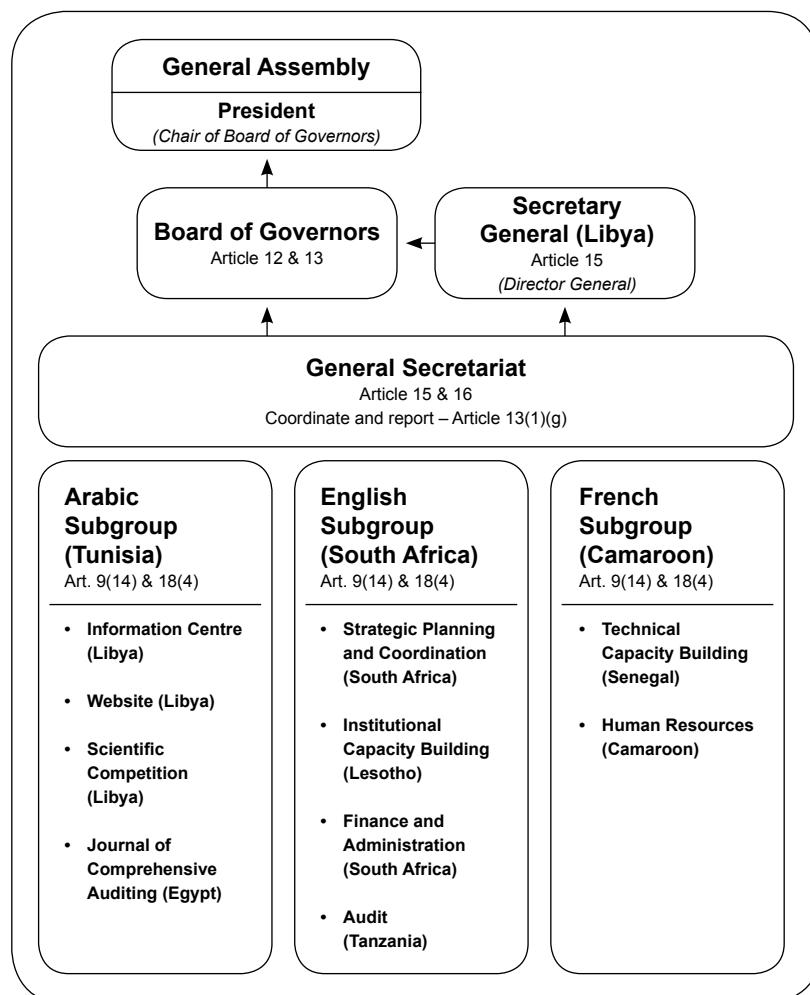


strengthening the organization and its language subgroups by adopting strategic and operational plans for 2009-2011. The strategic plan for 2009-2011 focused on four strategic priorities:

1. Capacity building of the General Secretariat
2. Technical capacity building of member SAIs
3. Enhancement of cooperation with key stakeholders
4. Institutional capacity building of member SAIs within their own jurisdiction

Within this framework AFROSAI has taken important steps on its way forward. A new governance structure comprising a responsibility matrix and operational structure were adopted at the Board of Governors' meeting in August 2010 in Libreville Gabon. This new structure transfers main responsibilities to the language subgroups.

### AFROSAI Operating structure



Two committees for institutional and technical capacity building were established to coordinate the activities within the region that are planned and carried out by the language Sub-groups. As



foreseen in the operational plan the technical capacity building committee designed a questionnaire to analyze of the extent of implementation of the INTOSAI standards at the member SAIs as well as the gaps that need to be addressed.

Since July 2010 AFROSAI enjoys technical support from GIZ (Deutsche Gesellschaft für Internationale Zusammenarbeit). With this support the AFROSAI manual which comprises the statutes and regulations of the organization was finalized and printed.

In order to develop and draft the AFROSAI strategic and operational plan and budget for 2012 – 2014 extraordinary meetings of the two capacity building committees as well as a combined workshop of the language subgroups and the committees were held with the support of GIZ. As a result of these efforts, a new AFROSAI strategic plan for 2012 to 2014 (Appendix 1) was drafted as well as an operational plan and budget for that period (Appendix 2).

### **3 Strategic Plan 2012-2014**

Despite the developments within AFROSAI during the last three years, the organization still faces some challenges. The new AFROSAI strategic plan addresses those challenges by focusing on three core strategic priorities:

1. Implementing governance structures and strengthening stakeholder interaction
2. Technical capacity building of member SAIs
3. Institutional capacity building of member SAIs within their own jurisdiction

Due to the adoption of the new operating structure and the decentralization of responsibilities, the priorities ‘Capacity building of the General Secretariat’ and ‘Enhancement of cooperation with key stakeholders’ were merged into the new priority 1. This priority aims at the implementation of sustainable governance structures as well as proper communication and sound financial structures for AFROSAI. Particularly the new operating structure and a proper communication and information centre have to be fully implemented and maintained.

The two priorities ‘Technical capacity building of member SAIs’ and ‘Institutional capacity building of member SAIs within their own jurisdiction’ will be retained. However, the focus of these priorities will shift to harmonization and coordination of the capacity building activities of the LSGs and the assurance of proper experience exchange processes within the region. Information sharing has to be optimized and duplication avoided.

The operational plan and budget for 2012 – 2014 reflect AFROSAI’s new operational structure and responsibility matrix on the one hand and its financial and human resources on the other. Besides the limited financial membership contributions, the language subgroups as well as some SAIs deliver a significant contribution in kind. The latter has to be emphasized as it is a sound signal for the commitment of member SAIs. Furthermore the involvement of so many SAIs demonstrates ownership and interest in improving good financial governance and forging the African integration.



Priority No. 1	Implementing governance structures and strengthening stakeholder interaction
Aim	AFROSAI has implemented sustainable governance structures as well as proper communication structures and sound financial structures.
Motivation	A proper implementation of governance structures is the precondition for AFROSAI to support its LSGs and its member SAIs, to secure support of its stakeholders and to promote good financial governance within the region.
Indicators	<ol style="list-style-type: none"><li>1) AFROSAI manual incl. the operating structure is fully implemented and maintained by 2014.</li><li>2) AFROSAI communication structure is implemented by 2014.</li><li>3) AFROSAI website is operational and maintained.</li><li>4) At least 80 % of the annual AFROSAI membership contributions are collected in 2012-14.</li><li>5) All LSG secretariats are operational and respond to the needs of their member SAIs.</li></ol>



Priority No. 2	Technical capacity building of member SAIs
Aim	AFROSAI harmonizes and coordinates technical capacity building activities of the LSGs and facilitates the exchange of information, knowledge and experience on technical capacity building within the region.
Motivation	AFROSAI promotes the effectiveness of technical capacity building activities of the LSGs and the member SAIs in order to avoid duplication and optimize the information sharing within the region.
Indicators	<ol style="list-style-type: none"><li>1) AFROSAI ensures that the LSGs report annually on technical capacity building activities, implementation of ISSAIs and quality assurance systems of its member SAIs.</li><li>2) AFROSAI provides for at least one experience sharing activity on a technical capacity building topic per year.</li><li>3) Calendar of activities and training materials on technical capacity building are available on AFROSAI website.</li></ol>



<b>Priority No. 3</b>	<b>Institutional capacity building of member SAIs within their own jurisdiction</b>
<b>Aim</b>	AFROSAI harmonizes and coordinates institutional capacity building and human resources development activities of the LSGs and facilitates the exchange of information, knowledge and experience on institutional capacity building within the region.
<b>Motivation</b>	AFROSAI promotes and coordinates the institutional capacity building activities of the LSGs and the member SAIs in order to avoid duplication and optimize the information sharing within the region.
<b>Indicators</b>	<ol style="list-style-type: none"><li>1) AFROSAI issues an annual consolidated report based on needs assessments of its member SAIs that are done by the LSGs.</li><li>2) Calendar of activities and training materials on institutional capacity building are available on the AFROSAI website.</li><li>3) AFROSAI has developed a professionalization plan by 2014.</li><li>4) 40 % of members SAIs have a gender policy in place by 2014.</li></ol>

## 4 AFROSAI OPERATIONAL PLAN AND BUDGET FOR 2012-2014 (DRAFT)



STRATEGIC PRIORITY 1 : Implementing governance structures and strengthening stakeholder interaction						
Planned outputs	Activities	Responsibility	Time frame	Cost drivers	2012 Budget USD	2013 Budget USD
					2014 Budget USD	Source of funding
1.1 AFROSAI has implemented sustainable governance structures.	<ul style="list-style-type: none"> <li>a. Implement and maintain the AFROSAI-E ongoing</li> <li>b. Set up new Planning &amp; Monitoring committee between LSGs and Techn. Committees to compile and monitor AFROSAI plans &amp; budgets.           <ul style="list-style-type: none"> <li>(i) Approval by Board of Governors (Art 13(i) AFROSAI Statutes)</li> <li>(ii) Compile Terms of Reference</li> </ul> </li> <li>c. Provide support and follow-up services for the governance structures of AFROSAI.</li> <li>d. Bilingual coordinator / communication manager.</li> <li>e. Compile Strategic Plan and budget 2015-2017</li> <li>f. Enhance capacities of LSG secretariats (detailed activities are to be identified by LSGs)</li> </ul>	<ul style="list-style-type: none"> <li>AFROSAI-E</li> <li>2012</li> <li>2012 Annual meetings (2012)</li> <li>Annual meeting</li> <li>General Assembly</li> <li>Board of Governors:</li> <li>Sub-committees (as side events to BoG meeting)</li> <li>2 Technical Committees</li> <li>LSG or SAI</li> <li>2014</li> <li>Workshop</li> <li>Operational costs</li> <li>-</li> <li>Operational costs</li> </ul>	<ul style="list-style-type: none"> <li>None.</li> <li>-</li> <li>-</li> <li>-</li> <li>-</li> <li>10 500</li> <li>10 500</li> <li>-</li> <li>10 000</li> <li>60 000</li> <li>-</li> <li>50 000</li> <li>-</li> </ul>	<ul style="list-style-type: none"> <li>-</li> <li>-</li> <li>-</li> <li>-</li> <li>-</li> <li>10 500</li> <li>10 500</li> <li>-</li> <li>10 000</li> <li>60 000</li> <li>-</li> <li>-</li> <li>-</li> </ul>	<ul style="list-style-type: none"> <li>-</li> <li>-</li> <li>-</li> <li>-</li> <li>-</li> <li>20 000</li> <li>20 000</li> <li>-</li> <li>10 000</li> <li>60 000</li> <li>-</li> <li>-</li> <li>-</li> </ul>	<ul style="list-style-type: none"> <li>GIZ LSGs</li> <li>-</li> </ul>

## 4 AFROSAI OPERATIONAL PLAN AND BUDGET FOR 2012-2014 (DRAFT)



STRATEGIC PRIORITY 1 : Implementing governance structures and strengthening stakeholder interaction						
Planned outputs	Activities	Responsibility	Time frame	Cost drivers	2012 Budget USD	2013 Budget USD
1.2 AFROSAI has implemented proper communication structures.	a. Implement an AFROSAI information centre. ( <i>detailed activities are to be identified by LSGs</i> )  b. Implement the AFROSAI communication strategy. ( <i>detailed activities are to be identified by LSGs</i> ) (i) internal communication between LSGs. (ii) external communication with stakeholders.  d. Enhance and maintain AFROSAI website. ( <i>interim solution</i> )  e. Strengthen cooperation with pan-African stakeholders. ( <i>detailed activities are to be identified by LSGs</i> )	AFROSAI-A  GS, LSGs  GS, LSGs  GS, LSGs  GS, LSGs	2012  ongoing  ongoing  ongoing  ongoing	None.  None.  None.  None.	-	-
1.3 AFROSAI has implemented sound financial structures.	a. Implement sustainable membership contribution framework.  b. Implement sound financial management system for membership contribution and donor accounts.  c. Engage with donors to secure funding and other support.	GS, LSGs and sub-committee Finance & Admin.  GS, LSGs and sub-committee Finance & Admin.  GS, LSGs	2012  2012  ongoing	None.  None.  None.	-	-

## 4 AFROSAI OPERATIONAL PLAN AND BUDGET FOR 2012-2014 (DRAFT)



STRATEGIC PRIORITY 2 : Technical capacity building of member SAs						
Planned outputs	Activities	Responsibility	Time frame	Cost drivers	2012 Budget USD	2013 Budget USD
2.1 AFROSAI harmonizes and coordinates technical capacity building activities of the LSGs.	<p>a. Overview the annual LSGs reports on techn. capacity building activities, status of implementation of ISSAIs and technical quality assurance systems.</p> <p>b. AFROSAI award system.</p> <ul style="list-style-type: none"> <li>(i) Review the AFROSAI scientific competition and design a new award system.</li> <li>(ii) Scientific competition</li> </ul> <p>c. Support technical capacity building initiatives in SAs.</p>	<p>Technical Capacity Building Committee.</p> <p>ongoing</p>	<p>2012</p> <p>2014</p>	<p>Annual meetings (see 1.1 c.)</p>	-	-
2.2 AFROSAI facilitates the exchange of information, knowledge and experience on technical capacity building within the region.	<p>a. Collect information on technical capacity building activities and best practices from LSGs and member SAs and disseminate via website within the region.</p> <p>b. Provide experience sharing activity on relevant technical capacity building topic.</p> <p>c. Issue of annual Journal of Comprehensive Auditing.</p>	<p>Technical Capacity Building Committee.</p> <p>ongoing</p>	<p>2012</p>	<p>Annual meetings (see 1.1 c.)</p>	-	-

## 4 AFROSAI OPERATIONAL PLAN AND BUDGET FOR 2012-2014 (DRAFT)



STRATEGIC PRIORITY 3 : Institutional capacity building of member SAIs within their own legislation								
Planned outputs	Activities	Responsibility	Time frame	Cost drivers	2012 Budget USD	2013 Budget USD	2014 Budget USD	Source of funding
3.1 AFROSAI harmonizes and coordinates institutional capacity building activities of the LSGs.	<ul style="list-style-type: none"> <li>a. Overview the annual reports of LSGs on the implementation of the ISSAs 20 and 21 (Principles of transparency and accountability) by member SAIs.</li> <li>b. Compile an AFROSAI report on needs assessments of its member SAIs on the basis of LSGs surveys.</li> <li>c. Assess the need for an AFROSAI peer review framework.</li> </ul>	<ul style="list-style-type: none"> <li>Institutional Capacity Building Committee</li> <li>Institutional Capacity Building Committee</li> <li>Institutional Capacity Building Committee</li> </ul>	<ul style="list-style-type: none"> <li>ongoing</li> <li>ongoing</li> <li>ongoing</li> </ul>	<ul style="list-style-type: none"> <li>Annual meetings (see 1.1 c.)</li> <li>Annual meetings (see 1.1 c.)</li> <li>Annual meeting (see 1.1 c.)</li> </ul>	-	-	-	GIZ
3.2 AFROSAI facilitates the exchange of information, knowledge and experience on technical capacity building within the region.	<ul style="list-style-type: none"> <li>a. Collect information on institutional capacity building activities and best practices from LSGs and member SAIs and disseminate via website within the region.</li> <li>b. Provide experience sharing activities on relevant institutional capacity building topics.</li> </ul>	<ul style="list-style-type: none"> <li>Institutional Capacity Building Committee.</li> <li>Institutional Capacity Building Committee, LSGs, SAIs</li> </ul>	<ul style="list-style-type: none"> <li>ongoing</li> <li>ongoing</li> </ul>	<ul style="list-style-type: none"> <li>Annual meetings (see 1.1 c.)</li> <li>Operational costs</li> </ul>	-	-	-	GIZ
3.3 AFROSAI enhances human resources development of its member SAIs.	<ul style="list-style-type: none"> <li>a. Harmonize and coordinate professionalization of public sector auditing.</li> <li>b. Consolidate information on subject matter experts within the region.</li> <li>c. Overview gender policy activities within AFROSAI.</li> </ul>	<ul style="list-style-type: none"> <li>Institutional Capacity Building Committee.</li> <li>Institutional Capacity Building Committee.</li> <li>Institutional Capacity Building Committee.</li> </ul>	<ul style="list-style-type: none"> <li>ongoing</li> <li>ongoing</li> <li>ongoing</li> </ul>	<ul style="list-style-type: none"> <li>Annual meetings (see 1.1 c.)</li> <li>Annual meetings (see 1.1 c.)</li> <li>Annual meetings (see 1.1 c.)</li> </ul>	-	-	-	



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