

AFROSAI

The African Organization of Supreme Audit Institutions

L'Organisation Africaine des Institutions Supérieures de Contrôle des Finances Publique

Organização Africana das Instituições Superiores de Controlo das Finanças Públicas

المنظمة الأفريقية للأجهزة العليا للرقابة المالية العامة والمحاسبة الأفروساى



AFROSAI 2015-2020 STRATEGIC PLAN

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Brief Overview of AFROSAI Organs

The General Assembly

The General Assembly is the supreme organ of the organisation. It brings together representatives of member institutions and meets in regular sessions every three (03) years.

The General Assembly has amongst others, the powers to give strategic directions to the organisation, oversee the functioning of the other organs and equally formulate principles that can inspire greater public financial audits in African States.

The Board of Governors

The Board of Governors is the executive organ of the organisation. It is made up of at least twelve (12) members, including a chairperson who is the representative of the Supreme Audit Institution of the country in which the last regular session of the General Assembly was held.

The Board of Governor has as main duty, taking into consideration General Assembly meetings held and the guidelines from these, to ensure the respect of the by-laws, and take necessary steps towards achieving the objectives of the organisation.

The General Secretariat

The General Secretariat is the administrative organ of the organisation. The functions of the General Secretariat are entrusted to the Supreme Audit Institution of a member country by the General Assembly for a term of nine years renewable.

The functions of the General Secretariat are: to implement decisions taken by the Board of Governors, to maintain the necessary flow of information between members, to collaborate with the Board of Governors and the Technical Committees in the accomplishment of tasks assigned by the General Assembly, to ensure the distribution of specific documents and publications to members, and equally to implement the AFROSAI budget.

Language Sub-Groups (LSGs)

Language sub-groups are created on the initiative of members of AFROSAI to promote, at the sub-regional level, professional and technical cooperation of member institutions, considering their sustainability and efficiency.

Sub Regional Working Groups, i.e. AFROSAI -A, AFROSAI -E and AFROSAI -F are each responsible for implementing AFROSAI activities in the domains of training and professional development.

Technical Committees

AFROSAI sets up technical committees in view of studying specific issues. They are created to help the organisation achieve objectives contained in its strategic plan.

Technical Activity Working Groups

AFROSAI technical Working Groups, set up in accordance with its by-laws, are to study specific issues related to its organisation and operation as well as its member SAIs, so as to improve and harmonise techniques of audit of public finances. This is the case with the Working Group on Environmental Auditing.

Background

The African Organisation of Supreme Audit Institutions (AFROSAI) was founded in 1976 as a follow-up on the International Organisation of Supreme Audit Institutions' (INTOSAI's) Resolution calling for fruitful and vital cooperation to be triggered among Supreme Audit Institutions and appropriate information systems set up for the exchange of ideas and documentation in each of the seven continents.

By implementing this resolution, AFROSAI, in a dynamic process of construction, adopted a number of tools necessary for the conduct of its activities.

This includes its adoption of two Strategic Plans and subsequent Operational Plans (2009-2011 and 2012-2014), fruits of the serious commitment of its members to strengthening the organisation and its Language Sub-Groups.

Overall, the strategic and operational plans, developed and adopted at various meetings of AFROSAI General Assembly, were aimed at the following:

- ▶ Set up governance structures and strengthen interaction with stakeholders;
- ▶ Strengthen the technical capacities of member SAIs;
- ▶ Strengthen the institutional capacities of member SAIs, within their legal framework.

However, this ambition was hampered for some time by the non-functioning of the AFROSAI General Secretariat, whose headquarters was hosted by the SAI of Libya since 2005.

As a response to this critical issue, the AFROSAI Governing Board, at its meeting held in Libreville, Gabon, in 2010, decided to relieve the General Secretariat of certain responsibilities. Thus, financial management was entrusted to the SAI of South Africa, administrative duties to the SAI of Cameroon, and responsibility for the AFROSAI website to the SAI of Morocco, in addition to the activities assigned to the Technical and Institutional Capacity Building Commissions.

These solutions, having not produced the desired outcomes, the AFROSAI Governing Board decided at its extraordinary meeting held in Algiers, Algeria, in 2012, to entrust the provisional management of AFROSAI's General Secretariat to the SAI of Cameroon.

Ever since, the General Secretariat has been able to catch up on the late implementation of activities under the three priorities of the 2012-2014 Strategic Plan, by prioritising activities carried out during strategic planning meetings organised by the SAI of Cameroon.

In order to continue its development process and meet the expectations of its members, the Governing Board approved the setting up of an ad-hoc committee to design the 2015-2020 Strategic Plan and the process leading to the said design.

The said committee organised its activities around two (02) pillars, namely, the evaluation of implementation of the 2012-2014 strategic plan and setting priorities for the AFROSAI next strategic cycle.

The evaluation of the implementation of the 2012-2014 strategic plan did not only bring out some positive aspects, but mainly highlighted the challenges faced by AFROSAI within this period.

Foremost among these challenges, is the malfunctioning of the General Secretariat, which was not able to fully play its role as the administrative body responsible for the implementation of activities spelt out in the strategic plan.

Equally, there is a lack of sufficient funds to finance the activities of the strategic plan. The option chosen by the organisation was to fund the activities of the plan, in part by membership fees and specific contributions from some members, while the rest comes from support of technical partners and donors. Faced with this, the organisation chose to partly finance these activities with members' contributions and top it up with special contributions from some members as well as support from technical and financial partners.

Given the low mobilisation of funds from members, only funds from certain partners have been made available, which did not make room for an optimal implementation of the AFROSAI activities.

It is against this backdrop, demonstrated by a communication gap and a lack of visibility of AFROSAI, that the 2012-2014 strategic plan as such could not have the desired impact.

After this evaluation, the ad-hoc committee began the process of developing the AFROSAI strategic plan. This plan will contribute to the implementation of the INTOSAI strategy in Africa, while maintaining its core values and increasing application of effective initiatives and products of INTOSAI, in order to continue to improve public sector audits in the Region.

In order to do this, the strategic horizon of AFROSAI was extended from 3 to 6 years. This, to ensure a better implementation of the items of the strategic plan and the challenges the organisation will face in the future.

Challenges of the 2015-2020 Strategic Plan

To tackle AFROSAI's challenges in the next three years, the structural and cyclical changes that this organisation will have to initiate and implement should be considered and the shortcomings affecting its harmonious functioning overcome so as to guarantee the success of the Strategic Plan for 2015-2020.

These changes are fundamental to AFROSAI which has, over the years, nursed the ambition to become a model international organisation, both for its members and external partners.

They can be summarised in five (5) major questions, namely:

Question 1

How can AFROSAI's organisational structure be improved upon to enable it to effectively meet the needs of its members, by making the best use of available resources?

This question is of paramount importance, since it is designed to improve AFROSAI's organisational and structural model, the aim being to provide the most appropriate solutions to the following problems:

- ▶ **coordinating AFROSAI activities with those initiated by Language Sub-Groups** (AFROSAI -A, AFROSAI -E, AFROSAI -F) to achieve greater consistency and convergence in the implementation of AFROSAI's strategic activities;
- ▶ **functioning of the General Secretariat**, the operational structure tasked with steering the implementation of the organisation's strategic plans and, in so doing, lend impetus to the quest for excellence in the organisation;
- ▶ **mobilizing all AFROSAI members for the implementation of the 2015-2020 Strategic Plan.** The solution to this problem warrants the adoption of organisational and administrative practices that encourage the widest possible participation of member SAs in AFROSAI's activities;
- ▶ **effective, economic and efficient management of AFROSAI resources**, in order to ensure satisfactory results in terms of services provided to members and the organisation's credibility.

This initial question ultimately brings out a major challenge: the need to revise the organisational structure of AFROSAI so that it meets the needs of its members and promote the rational use of available resources.

Question 2

What can be done to scale up sustainability and transparency in the management of AFROSAI's financial resources?

It is necessary to include the funding of AFROSAI's activities in the above-mentioned issue of its organisational structure. This is so necessary because it determines to a large extent the

success of the strategic actions of AFROSAI, and affects the survival of the organisation. This simply means AFROSAI should have the resources to push through its policy. This will serve as a litmus test for its credibility and as a corollary for its long-term existence.

That is why it is a thorny issue in so far as it entails envisaging a sustainable solution to the problem of financing AFROSAI activities through strategic actions aimed at encouraging AFROSAI members to pay their contributions and explore additional sources of funding.

Furthermore, it also means ensuring transparency in the management of available funds, accountability on the one hand and, as recommended, the need to attract other funding sources, on the other hand. This requires the laying down and implementation of administrative and financial mechanisms enabling all AFROSAI bodies, members and partners to have a clear idea of how resources are managed.

The resulting **major challenge is the establishment, within AFROSAI, of mechanisms that ensure both the sustainability of financing AFROSAI activities and transparency in the management of these funds.**

Question 3

How can one ensure that AFROSAI activities have the desired impact and visibility among its members and external stakeholders?

This third inquiry focuses on the problems inherent in the perception of AFROSAI by its members and external stakeholders.

The line of reasoning consists in saying that to improve the perception of AFROSAI among its members and stakeholders, it is essential for AFROSAI to ensure that its actions and activities contribute, at a national level, to the growth of various SAIs, and at a community level, to the improvement of sound financial governance.

Such an exercise requires that AFROSAI should work in close collaboration with the Language Sub-Groups, which are its main relays to disseminate to SAIs, best practices in auditing and managing public finances.

Such an exercise warrants AFROSAI to offer a range of services that enable it to provide, where necessary, technical assistance to SAIs individually and/or collectively, in order to assist them in their development process.

In addition, this exercise also calls for building bridges of cooperation/collaboration with partner institutions operating in good governance. This is the case with African regional and sub-regional institutions working in the area of public finances, whose collaboration will probably benefit AFROSAI.

Finally, the exercise recommends that AFROSAI should have feedback mechanisms that enable it to carry out self-assessment and therefore assess the scope of its work among beneficiaries.

To AFROSAI therefore, the major challenges associated with such a question are:

- ▶ **furthering its technical assistance as part of its efforts to build capacity for the benefit of member SAIs;**
- ▶ **building bridges of cooperation and collaboration with African regional organisations;**
- ▶ **developing feedback mechanisms enabling it to conduct a self-assessment of the scope of its strategic actions among its members and stakeholders.**

Question 4

How can AFROSAI's communication system positively influence the visibility of the organisation and facilitate information flow between members, taking into account its linguistic diversity?

It is generally known that effective communication in an organisation contributes both internally and externally to improve the visibility thereof and, fosters greater adherence of members to the organisation's activities and the ideals it promotes.

This rule increasingly finds fertile ground within an organisation such as AFROSAI, whose recurrent theme is the promotion of ethics in the management of public affairs; through a subject of common interest that is, good governance.

It goes without saying that one of the factors to improve the visibility of AFROSAI, both internally and externally, is undoubtedly the existence of a communication system that efficiently and effectively:

- ▶ respects AFROSAI's linguistic diversity;
- ▶ facilitates, beyond this diversity, a free flow of information among members;
- ▶ enables the production of timely information at favourable costs, ensures secure access to information; and
- ▶ proposes alternative information mechanisms.

The major challenge associated with this fourth investigation will be to establish a communication system that facilitates access to information, promotes information flow between members, taking into account its linguistic diversity, and the timely dissemination of information to all AFROSAI members and stakeholders.

Question 5

How can the achievements derived from the implementation of the 2012-2014 Strategic Plan be maintained and sustained?

As part of the 2012-2014 Strategic Plan, AFROSAI, in collaboration with its member SAIs, has embarked on an era of maturity that will make it to become an organisation known

and respected within the international community of public sector auditors, thanks to the implementation of the communication strategy drafted and adopted in 2008. This is done in continuous support of capacity building efforts undertaken by its members in various key areas of SAI performance, as contained in the Lima Declaration.

Despite constraints linked to the above-mentioned dysfunctions, implementation of this Strategic Plan has led to satisfactory results that should be taken into account in the context of developing a new strategic plan to sustain the gains which resulted thereof.

In addition to holding regular meetings of AFROSAI organs, synonymous with a renewed vitality to the organisation, these results are visible at the technical and institutional levels, as well as in the field of knowledge sharing among members.

Technically, in addition to the many activities of capacity building which were carried out by the language sub-groups (AFROSAI -A, AFROSAI -E and AFROSAI -F), also worth mentioning is the production of technical documents, like the guidelines on the audit of state employees' expenditures or the updated strategic document on professionalization of public sector auditors.

Regarding institutional capacity and knowledge sharing, it seems relevant to note the existence of Quality Assurance reviews, peer review and reporting consolidating good practice thereof.

Further to the above mentioned points, the value to be added by the fifth question is seen in the need for AFROSAI to put in place mechanisms that maintain and sustain the gains of the 2012-2014 Strategic Plan.

Ultimately, all the above-mentioned questions are the points on which AFROSAI will focus on within its next strategic cycle.

For consistency, the answer to these questions has been provided by the definition of the three (03) strategic priorities which will tag the work of AFROSAI for the period 2015-2020:

- ▶ Capacity building of members (Strategic Priority No. 1);
- ▶ Management and Knowledge sharing among members (Strategic Priority No. 2);
- ▶ AFROSAI, an international model organisation (Strategic Priority No. 3).

Overview of the 2015-2020 Strategic Plan

Vision
AFROSAI, a leading global organisation, fully committed to improving governance in Africa through the promotion of strong, independent and credible SAIs.

Mission
Promote close cooperation between its members within the framework of INTOSAI; establish an African regional integration and work to build the technical and institutional capacities of its members.

Strategic priority 1	Strategic priority 2	Strategic priority 3
Capacity building of members	Management and Knowledge sharing among members	International model Organisation
Strategic objective Facilitate the development and building of Technical and Institutional capacities of AFROSAI members.	Strategic objective Strengthen cooperation and the sharing of experience between members of AFROSAI and external partners	Strategic objective Make AFROSAI , an exemplary international organisation managed in accordance with the principles of good governance, which communicates effectively with its internal and external stakeholders

Action		
1. Take active measures to strengthen and contribute to SAI independence; 2. Support SAIs in implementing international auditing and guidance standards; 3. Promote gender equity within SAIs of AFROSAI ; 4. Encourage SAIs to be evaluated externally.	1. Create an operational framework to facilitate knowledge management and sharing; 2. Develop best practices through research on topics of common interest; 3. Promote technical cooperation and consultative services between member SAIs; 4. Promote awareness of INTOSAI's global products.	1. Continuously improve the functioning of AFROSAI; 2. Implement the Communication Strategy of AFROSAI; 3. Promote the benefits of the activities of AFROSAI among its members and other stakeholders; 4. Develop cooperation between AFROSAI and INTOSAI and its organs; 5. Develop cooperation ties with African political organisations (AU, CEMAC, UEMOA, ECCAS, African Parliament, etc.).

Core Values
Independence, Transparency, Professionalism, Innovation, Integrity, Diversity, Solidarity, Inclusiveness

Vision

AFROSAI, a leading global Organisation, fully committed to improving governance in Africa through the promotion of strong, independent and credible SAIs.

Mission

Promote close cooperation between its members within the framework of INTOSAI; establish an African regional integration and work to strengthen the technical and institutional capacities of its members.

AFROSAI Values

Independence

Carry out activities objectively and impartially in accordance with the statutory provisions governing AFROSAI, while respecting the legal framework of Member countries.

Transparency

Report, through appropriate channels and tools, in a timely manner, to relevant stakeholders, on any useful information regarding, among other things, the organisation, operations and financial management of the various AFROSAI bodies.

Professionalism

Have the required auditing skills and experience in SAIs of AFROSAI to enable them to effectively and efficiently fulfil their mandate, in accordance with the relevant standards.

Innovation

Promote and encourage any initiative that could enable AFROSAI to achieve its objectives, in the interests of its member SAIs.

Integrity

Carry out AFROSAI activities in their fullness and in compliance with the requirements and procedures relating thereto.

Diversity

Value and capitalise on differences between the Language Sub-Groups and the SAIs of AFROSAI.

Solidarity

Share the same vision, the same ambition and the same values and principles in a team spirit manifested through support and mutual assistance between SAIs and Language Sub-Groups, with a view of achieving the goals of AFROSAI.

Strategic Priority 1: Capacity Building

Facilitate the development and building of the technical and institutional capacities of AFROSAI members.

Basis of the strategy

AFROSAI perceives capacity building as a process by which an organisation develops and organises its system, resources and knowledge to improve its ability to solve problems and achieve its objectives.

To better carry out capacity building of its members, AFROSAI should fully assume its role as a key player in this context. Thus it should not only take advantage of the opportunities offered by the Language Sub-Groups (LSGs) as a relay with its member SAIs, but should also maintain its leadership regarding direct capacity building services it provides to its members. Indeed, the capacity building policies of LSGs must be derived from those of their parent organisation, which is AFROSAI, in order to reduce at best the duplication of efforts and resources by LSGs on common issues and problems of these sub-groups.

AFROSAI is viewed as a natural forum in which SAIs can obtain information on the good practices of other SAIs in capacity building. Moreover, AFROSAI is well placed to collect, analyse and disseminate information required for the development of professional skills among its members, with the support of Language Sub-Groups.

To achieve this, AFROSAI proposes to innovate by developing modern work tools to ensure the effectiveness of member SAIs, reinforcing their strengths, addressing their weaknesses and identifying areas where improvements are needed, taking into account all the components essential to its operation, notably the gender equity component.

The implementation of the ISSAI framework for African SAIs is today a major challenge to their capacity building processes. AFROSAI is therefore committed to promoting awareness of the ISSAIs to member SAIs and supporting member SAIs to comply with their national legislation during the implementation of such standards.

In order to further strengthen AFROSAI members' capacities, one thing remains paramount; promoting the independence of SAIs which was enshrined at the highest level in the UN General Assembly Resolution A/66/209 titled, "Making public administration more efficient, more respectful of the principle of accountability, more efficient and transparent, by strengthening Supreme Audit Institutions."

This resolution encourages Member States and relevant United Nations agencies to strengthen the independence of SAIs in order to promote good governance in public resources. It also recalls that SAIs can effectively perform their duties objectively only if they are independent.

Like INTOSAI, AFROSAI therefore intends to undertake a broad-based popularization of this Resolution on the African continent. To that end, AFROSAI will organise joint multifaceted advocacy activities with interested bodies at national and/or continental level, but also with

regional bodies such as the African Union, CEMAC, ECOWAS, WAEMU, EAC, SADC, AFROPAC, etc., so as to promote the implementation of this Resolution and uphold the importance of the independence of SAIs.

Actions

- 1.1. Take active measures, in collaboration with SAI authorities and in line with INTOSAI initiatives, to promote independence while being mindful of country specificities**
- 1.2. Create supporting structures and mechanisms to facilitate the professionalisation of staff so as to ensure the implementation of international auditing and accounting standards in countries**
- 1.3. Promoting gender equity within SAIs**
- 1.4. Encourage SAIs and LSGs to establish external quality control and performance management systems.**

Expected Results

- ▶ AFROSAI members and their stakeholders are aware of the scope of institutional strengthening to promote good financial governance;
- ▶ AFROSAI members achieve their audit work in accordance with international standards;
- ▶ The gender equity component is taken into account in the operation of AFROSAI and its members; the gender equity component is given due consideration in AFROSAI and members' operations;
- ▶ Performance Measurement Framework (PMF) of SAIs and LSGs is used to assess management of AFROSAI members and their auditing techniques.

Table of Activities for Strategic Priority 1

Actions	Activities	Results	Officials
1.1 Take active measures, in collaboration with SAI authorities and in line with INTOSAI initiatives, to promote independence while being mindful of country specificities.	1.1.1 Establish a Capacity Building Committee and operationalise it.	<ul style="list-style-type: none"> ▶ Established and operational Capacity Building Committee. 	Board of Governors and General Assembly
	1.1.2 Collect, measure the progress and disseminate the results of survey on building capacity of SAIs based on the PMF of SAIs.	<ul style="list-style-type: none"> ▶ Capacity Building needs identified; ▶ Capacity Building strategy developed and implemented. 	GS CBC
	1.1.3 Create a formal framework for agreement and exchange between AFROSAI and African political organisations like AU, CEMAC, WAEMU, ECCAS, UMA, EAC, SADC, AFROPAC.	<ul style="list-style-type: none"> ▶ Framework agreement on joint actions to be undertaken in the promotion of good governance established. 	GS CBC
	1.1.4 Organise a biennial symposium with African political organisations (AU, CEMAC, WAEMU, ECCAS, UMA, EAC, SADC, AFROPAC).	<ul style="list-style-type: none"> ▶ African political organisations sensitised on the independence of SAIs, their value and benefits 	GS CBC LSG
	1.1.5 Organise fora in LSGs (in 1 or 2 weak SAIs per LSG).	<ul style="list-style-type: none"> ▶ Fora are organised in each LSG; ▶ Members of national governments are sensitised on the independence of SAIs 	CBC LSG
	1.1.6 Lead a frequent dialogue with African political organisations to advocate for the UN resolution on SAI independence.	<ul style="list-style-type: none"> ▶ Organise permanent meetings between AFROSAI and African political organisations; ▶ Designation of a liaison agent between AFROSAI and African political organisations. 	GS CBC

continued...

Actions	Activities	Results	Officials
1.2. Create supporting structures and mechanisms to facilitate the professionalisation of staff so as to ensure the implementation of international auditing and accounting standards in countries.	1.2.1 Intensify cooperation between CBC of AFROSAI and CBC of INTOSAI.	<ul style="list-style-type: none"> ▶ The AFROSAI Capacity Building Committee is at the helm of developments on audit standards in the public sector; ▶ The two organs work hand in gloves to address concerns of African SAIs. 	CBC GS
	1.2.2 Collect and share best practices for implementing ISSAIs through training activities and monitoring of their implementation (Monitoring, coaching).	<ul style="list-style-type: none"> ▶ Identification and dissemination of best practices for implementing ISSAIs. 	CBC GS LSG
	1.2.3 Collect and share best practices from the test/use of the Performance Measurement Framework in Supreme Audit institutions (SAIs PMF).	<ul style="list-style-type: none"> ▶ Identification and dissemination of best practices on the SAI PMF; ▶ Training seminars for experience sharing are organised; ▶ The AFROSAI CBC participates in finalising the SAI PMF. 	CBC GS
	1.2.4 Adapt within AFROSAI, INTOSAI's initiative on the certification of auditors.	<ul style="list-style-type: none"> ▶ The project of auditors' certification is implemented by AFROSAI members. 	GS CBC
1.3. Promoting Gender Equity within SAIs.	1.3.1 Adapt AFROSAI-F's gender-based strategy to AFROSAI.	<ul style="list-style-type: none"> ▶ AFROSAI gender-based strategy exists. 	GS CBC
	1.3.2 Popularisation of the gender based strategy among member SAIs.	<ul style="list-style-type: none"> ▶ Heads of SAIs within the AFROSAI region are sensitised on the gender based strategy through workshops; ▶ The SAIs gender strategy is developed on the basis of AFROSAI gender strategy. 	CBC LSG

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Actions	Activities	Results	Officials
	1.3.3 Evaluate through a survey, the implementation of the gender strategy.	<ul style="list-style-type: none"> ▶ A survey is done every three months; ▶ Identification of SAIs that implement gender strategy; ▶ Identification of weaknesses in implementing the strategy; ▶ Progressive improvement of AFROSAI gender strategy. 	CBC LSG
1.4. Encourage SAIs and LSGs to establish external quality controls and performance management systems.	1.4.1 Sensitise SAIs /LSGs and carry out at least three pilot external evaluations within SAI / LSG based on the SAI performance measurement framework (SAI PMF).	<ul style="list-style-type: none"> ▶ SAIs within the AFROSAI region accept external evaluations; ▶ SAIs PMF is utilised as a tool for performance evaluation. 	CBC LSG GS
	1.4.2 Consolidated publishing of results of evaluations.	<ul style="list-style-type: none"> ▶ Results of external evaluations are available; ▶ Elements of SAI performance identified. 	CBC GS
	1.4.3 Follow up the implementation of corrective measures formulated after these evaluations.	<ul style="list-style-type: none"> ▶ A framework exists to monitor implementation of recommendations; ▶ Recommendations are implemented. 	CBC SAI

Strategic Priority 2: Knowledge Management and Sharing

Encourage SAIs to cooperate and collaborate among themselves and explore ways of continuously improving knowledge sharing through joint or coordinated audits, and research on issues of common interest.

Basis of the strategy

AFROSAI's main objective is to initiate close cooperation among its members within the framework of INTOSAI and favor African regional integration. One of its missions is to promote and develop the sharing of ideas and technical experience between Supreme Audit Institutions of African States in their various areas of activities.

Promoting cooperation and collaboration between SAIs aims at facilitating the sharing of knowledge and experience in public sector audit, to enable SAIs to effectively and ably discharge their mission of ensuring the proper stewardship of public funds.

To promote this cooperation, AFROSAI should provide a dynamic framework of cooperation and sharing of ideas and knowledge within the organisation so as to enable its members share knowledge and experience with each other, and establish mutual collaboration.

In the coming years, AFROSAI's commitment is to encourage cooperation and sharing of experience and knowledge between its members. It shall be done through joint or coordinated audit initiatives that have the advantage of putting together the technical contribution of several SAIs in carrying out audits on areas of common interest or concern.

Also, it will need to promote studies on best practices in specific areas of activity, while considering the diversity of SAI models in Africa.

Seen as a laboratory of new audit ideas in the public sector, in the years ahead, AFROSAI should begin reflecting on new audits, or at least, on current audit practices, to improve them with the ultimate goal of consolidating the competences of member SAIs.

AFROSAI should finally improve access to results of activities that various SAIs, INTOSAI, and regional working groups carry out. Ultimately, AFROSAI should ensure greater access to the outcome of activities carried out within SAIs, regional working groups, and INTOSAI, knowing that they constitute a source of reference and dependence for AFROSAI members in the daily implementation of their duties.

Actions

- 2.1. Create an operational framework to ease knowledge management and sharing;**
- 2.2. Develop best practices through research on issues of common interest;**
- 2.3. Promote technical cooperation and consultation services between member SAIs;**
- 2.4. Sell INTOSAI's global products.**

Expected Results

- ▶ AFROSAI has appropriate structures and tools to favour mutual collaboration between member SAls;
- ▶ Best practices in audit are published and implemented within SAls of AFROSAI;
- ▶ A mechanism of cooperation and exchange of ideas between SAls which will make room for SAls strong in specific areas of audit to support weak SAls, so as to meet up with new challenges imposed by the mutual cooperation and encourage members to take part in AFROSAI activities;
- ▶ Technical products of INTOSAI are accessible and provide a source of reference for AFROSAI members in the daily exercise of their function.

Table of Activities for Strategic Priority 2

Actions	Activities	Results	Officials
2.1 Create an operational framework to ease knowledge management and sharing	2.1.1 Set up a management and knowledge-sharing committee within AFROSAI	▶ Management and knowledge-sharing committee KSC exists and is operational	SG KSC
	2.1.2 Create a sharing platform connected to the database (knowledge sharing management system)	▶ Platform of sharing exists and is operational	SG KSC
	2.1.3 Organise seminars to popularise this tool within SAls	▶ AFROSAI member SAls are sensitised on the use of the platform	
	2.1.4 Intensify the promotion of innovation in AFROSAI through Science competition	▶ Staff in SAls participate in science competition	SG KSC
	2.1.5 Re-invigorate the AFROSAI journal and putting it on the AFROSAI website	▶ The AFROSAI journal has a new format ▶ SAls contribute in drafting the Journal ▶ The journal is periodically posted on the AFROSAI	SAI of Egypt SG KSC
2.2 Develop best practices through re-research on issues of common interest	2.2.1 Create a technical working group responsible for identifying areas of re-research priorities, develop concepts and organise research activities	▶ The Working Group on Research and Innovation (WGRI) exists and is functional	SG KSC
	2.2.2 Encourage SAls to participate in research projects and carry out research projects	▶ SAls are involved in re-research projects ▶ New areas in need of capacity building are identified	SG KSC

continued...

Actions	Activities	Results	Officials
	2.2.3 Disseminate the results of research activities during events of AFROSAI and on the platform so that they should be used.	<ul style="list-style-type: none"> ▶ Member SAIs are aware of AFROSAI research products through workshops for knowledge sharing ▶ Research products are available on the platform 	SG KSC
2.3. Promote technical cooperation and consultation services between member SAIs and among LSGs.	2.3.1 Continue joint, coordinated or parallel audits, identifying areas likely to be affected and encourage member SAIs to participate	<ul style="list-style-type: none"> ▶ The joint audit areas are identified ▶ SAIs are sensitised in such areas ▶ Concerned SAIs are involved in joint, coordinated or parallel audits on the identified areas 	SG KSC
	2.3.2 Encourage internships and exchange of staff between member SAIs of AFROSAI	<ul style="list-style-type: none"> ▶ Advanced SAIs support least developed SAIs through training courses, coaching or secondment 	SG KSC
	2.3.3 Organise Study Tours between SAIs from different LSGs	<ul style="list-style-type: none"> ▶ Good practices in management of a SAI are identified and disseminated 	SG KSC
	2.3.4 Organise seminars and experience-sharing discussions in various audit domains and encourage SAIs and LSGs to participate therein	<ul style="list-style-type: none"> ▶ Seminars are organised ▶ Good practices in audit are identified and shared at seminars ▶ LSGs support each other 	SG KSC
	2.3.5 Constitute a database of AFROSAI experts in all areas of public finance	<ul style="list-style-type: none"> ▶ AFROSAI experts are identified and allocated by area of expertise ▶ AFROSAI experts participate in the activities of capacity building organised by the AFROSAI General Secretariat or LSG 	
2.4. Promote the knowledge of INTOSAI products. Sell INTOSAI global products	2.4.1 Develop a data base of global products by INTOSAI and enrich the website of AFROSAI with these products	<ul style="list-style-type: none"> ▶ The database is available and operational ▶ Global products of INTOSAI are identified and published on the AFROSAI site 	

Strategic Priority 3: AFROSAI, a Model International Organisation

Promote and implement within the organs of AFROSAI a management logic/system based on economic, efficient and effective work practices, timely decision making and effective governance practices, while considering the autonomy of the Language Sub -Groups (LSGs), and the balance between LSGs and the different models and approaches of member SAIs.

Basis of the strategy

AFROSAI's commitment in the coming years, is to be seen as a model international organisation by its members and international partners, including INTOSAI and its regional groups.

This commitment answers a major concern which is, ensuring that the organisational model and AFROSAI's structure guarantees an efficient economic and profitable functioning of the organisation, while ensuring a maximum advantage for member SAIs, and converging and coherent opinions within the LSGs in the implementation of the 2015-2020 strategic plan.

This means that the above-mentioned principles of good governance preside over AFROSAI's future administrative and organisational development:

- ▶ Adopting organisational and administrative practices which encourage the highest possible participation of member SAIs in AFROSAI activities;
- ▶ Effectiveness of timely decision- making procedures and getting great support from AFROSAI members in important decisions;
- ▶ Real coordination between AFROSAI's General Secretariat, the various committees and the LSGs, so as to guarantee a harmonious flow of information, ease the handling of assignments and issues which cut across, and avoid overlaps and multiplication of tasks;
- ▶ Defining a global and viable financing approach which guarantees the existence of sufficient financial resources for AFROSAI to carry out its duties and succeed in the implementation of its strategic plan;
- ▶ Effective communication within the organisation, between the latter, his interlocutors, INTOSAI and its regional working groups;
- ▶ Developing cooperation with partner institutions such as the AU, CEMAC, WAEMU, CDEAO, ECCAS, EAC, SADC, AFROPAC, etc. and the need for AFROSAI to get the associate membership status with each of these institutions, in order to materialise the existing cooperation between AFROSAI and them.

Strategic priority N° 3 differs from the others in its very essence and nature. This in the sense that while the first two strategic priorities apply to specific areas of AFROSAI's operations, strategic priority N° 3 aims at harmonising the whole organisation and its activities with the first two priorities.

Actions

- 3.1. Improve organisational and management systems of AFROSAI;**
- 3.2. Promote the benefits of AFROSAI's activities among its members and other stakeholders;**
- 3.3. Develop cooperation between AFROSAI and the organs of INTOSAI;**
- 3.4. Establish links with African political organisations (AU, CEMAC, UEMOA, ECCAS, African Parliament, etc.).**

Expected Results

- ▶ AFROSAI equips itself with modern management tools which will ensure the effectiveness of its structure and functioning;
- ▶ AFROSAI institutes efficient, transparent, precise and adequate communication among its members, on the one hand, and with all international stakeholders, on the other hand;
- ▶ The benefits and interest of AFROSAI are perceived by SAI members and its credibility is reinforced with its stakeholders;
- ▶ AFROSAI capitalises on the benefits of the cooperation with INTOSAI and its organs through the development of functional and technical relations at bilateral and multilateral levels;
- ▶ By a sustained dialogue with African political organisations, AFROSAI promotes the value and benefits of SAIs.

Table of Activities for Strategic Priority 3

Actions	Activities	Results	Officials
3.1 Improve organisational and management systems of AFROSAI	3.1.1 Draft an AFROSAI organisational development plan	<ul style="list-style-type: none"> ▶ AFROSAI's organisational needs are identified ▶ Proposals for improving AFROSAI's organisational structure are formulated and implemented 	GS BG
	3.1.2 Modernise the procedure of managing the activities of the General Secretariat and build human resources	<ul style="list-style-type: none"> ▶ A procedure manual is developed and implemented ▶ Procedures within the AFROSAI General Secretariat are computerised ▶ An intranet system is set up ▶ Permanent staff are recruited 	GS BG
	3.1.3 Improve relationships between AFROSAI organs and their members	<ul style="list-style-type: none"> ▶ AFROSAI members are constantly informed on AFROSAI activities ▶ AFROSAI members participate in AFROSAI activities 	GS
	3.1.4 Strengthen AFROSAI's financial situation	<ul style="list-style-type: none"> ▶ The recovery rate of annual contributions is improved ▶ Sanction mechanisms in case of non contribution over three years are developed, adopted and implemented ▶ Additional funding sources are identified and exploited ▶ Financial statements are prepared and audited on a timely basis 	GS SAI
	3.1.5 Regularly evaluate the functioning of AFROSAI	<ul style="list-style-type: none"> ▶ The weaknesses in the functioning of AFROSAI's organs are identified and corrected 	GS

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Actions	Activities	Results	Officials
	3.1.6 Monitor and evaluate the implementation of AFROSAI's Strategic Plan	<ul style="list-style-type: none"> ▶ The strategic plan is implemented in accordance with the actions, activities and expected results. ▶ Weaknesses in implementation of the Strategic Plan are identified and corrected 	GS KSC and CBC
	3.1.7 Building the capacities of the Secretariats of the LSGs of AFROSAI	<ul style="list-style-type: none"> ▶ LSG Secretariats are upgraded to carry out their mandates ▶ Experiences are shared between LSGs 	GS LSGs
	3.1.8 Reconstitute AFROSAI's archives and put a modern archiving system in place	<ul style="list-style-type: none"> ▶ A modern system of archiving is established and is operational ▶ The documents required for the sustainability of AFROSAI are identified and integrated into the created system ▶ Current data is updated and integrated into the system 	GS
3.2 Implement AFROSAI's communication strategy	3.2.1 Improve on the usefulness of the AFROSAI website and the African Journal of Comprehensive Auditing	<ul style="list-style-type: none"> ▶ The AFROSAI website is functional ▶ The African Journal of Comprehensive Auditing is published on the AFROSAI website 	GS KSC and CBC
	3.2.2 Promote the use of AFROSAI publications	<ul style="list-style-type: none"> ▶ Newsletters on AFROSAI activities are regularly published 	GS
	3.2.3 Organise meetings with universities and private professional organisations (IFAC, IIA...)	<ul style="list-style-type: none"> ▶ Academic or professional organisations get involved in the capacity building activities of AFROSAI members 	GS LSG's

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Actions	Activities	Results	Officials
3.3 Promote the advantages of AFROSAI activities with members and all stakeholders	3.3.1 Identify regional best practices with regards to auditing and notify INTOSAI, especially the CBC to spread them as widely as possible	► Sub-regional best practices with regards to auditing are identified and disseminated	KSC and CBC GS
	3.3.2 AFROSAI's active participation in meetings with external stakeholders	► AFROSAI is present at activities organised by its stakeholders so as to promote its products	GS BG
3.4 Develop regular cooperation relations with INTOSAI and its organs.	3.4.1 Cooperate with INTOSAI General Secretariat so as to promote the value and the advantage of independent SAls	► AFROSAI's activities are promoted at INTOSAI	GS BG
	3.4.2 Cooperate with INTOSAI's Donor Secretariats	► AFROSAI's activities are funded under the INTOSAI-Donor Cooperation	GS BG
	3.4.3 Define areas of cooperation which allow for exchange and sharing of experiences, ideas and knowledge and sign cooperation agreements with other regional working groups of INTOSAI	► Frameworks for exchange of experience, ideas and knowledge with other working groups of INTOSAI are signed	GS BG
	3.4.4 Participate in various activities organised by other INTOSAI Working Groups	► AFROSAI is present at INTOSAI activities to share their experiences and benefit from those of other groups	GS SAI

Mechanism for Monitoring and Evaluating the 2015-2020 Strategic Plan

The implementation of the strategic plan is faced with many challenges. These challenges, for a greater part, are related to the precariousness of resources and the various changes taking place in the socio-political and managerial environments of SAs and hamper the effective implementation of the activities mentioned in the said plan.

Given these difficulties, the AFROSAI General Secretariat has been organising since 2013 strategic planning meetings. This experience sufficiently demonstrated that monitoring and evaluation are necessary procedures whereby strategic plans are adapted to the needs of SAs and the availability of resources, without fundamentally revising or changing the plan.

The implementation of the 2015-2020 strategic plan will be evaluated at mid-term and end of the cycle, while making room for preparations geared towards the next plan.

Furthermore, specific tools and actors have been identified to monitor the implementation of the strategic plan.

Regarding the tools, three specific components have been designed to facilitate implementation of the strategic plan. These are: the results framework, the operational plan and the implementation matrix.

The results framework will estimate how AFROSAI reached strategic outcomes set out in this plan. Strategic outcomes were defined in relation to the strategic objectives outlined in the plan and are organised as follows:

- ▶ Outcome 1: Capacity of the members are strengthened and developed;
- ▶ Outcome 2: Knowledge is managed and shared among members;
- ▶ Outcome 3: AFROSAI is a model international organisation.

The results framework which links the vision, the mission, members' results, AFROSAI's organs and the organisation's results is presented on the next page.

The operational plan, on its part clearly presents the activities of the strategic plan which are to be implemented within the period of a year. In this light, it is a tool which enables an annual implementation of the strategic plan and more importantly its follow up and control.

The implementation matrix allows for an integrated vision of strategic plan over a period of six (06) years. It aggregates operational plans and goes to a fairly advanced level of details, which facilitate monitoring not only at strategic level, but also at operational level.

In terms of actors, monitoring and evaluation of the strategic plan will be provided for by all organs of AFROSAI, notwithstanding, the following bodies will have a leading role:

- ▶ The General Secretariat;
- ▶ The Technical Committees;

- ▶ The Strategic Planning Unit;
- ▶ The ad-hoc committee responsible for strategic planning which, in this direction, could evolve into a Task Force for monitoring and evaluation of the strategic plan.

Ultimately, this strategic plan will only be successful if all AFROSAI members are actively involved in its implementation. It requires a permanent and lasting commitment, particularly with regards to timeliness of payment of contributions and allocation of human and material resources.

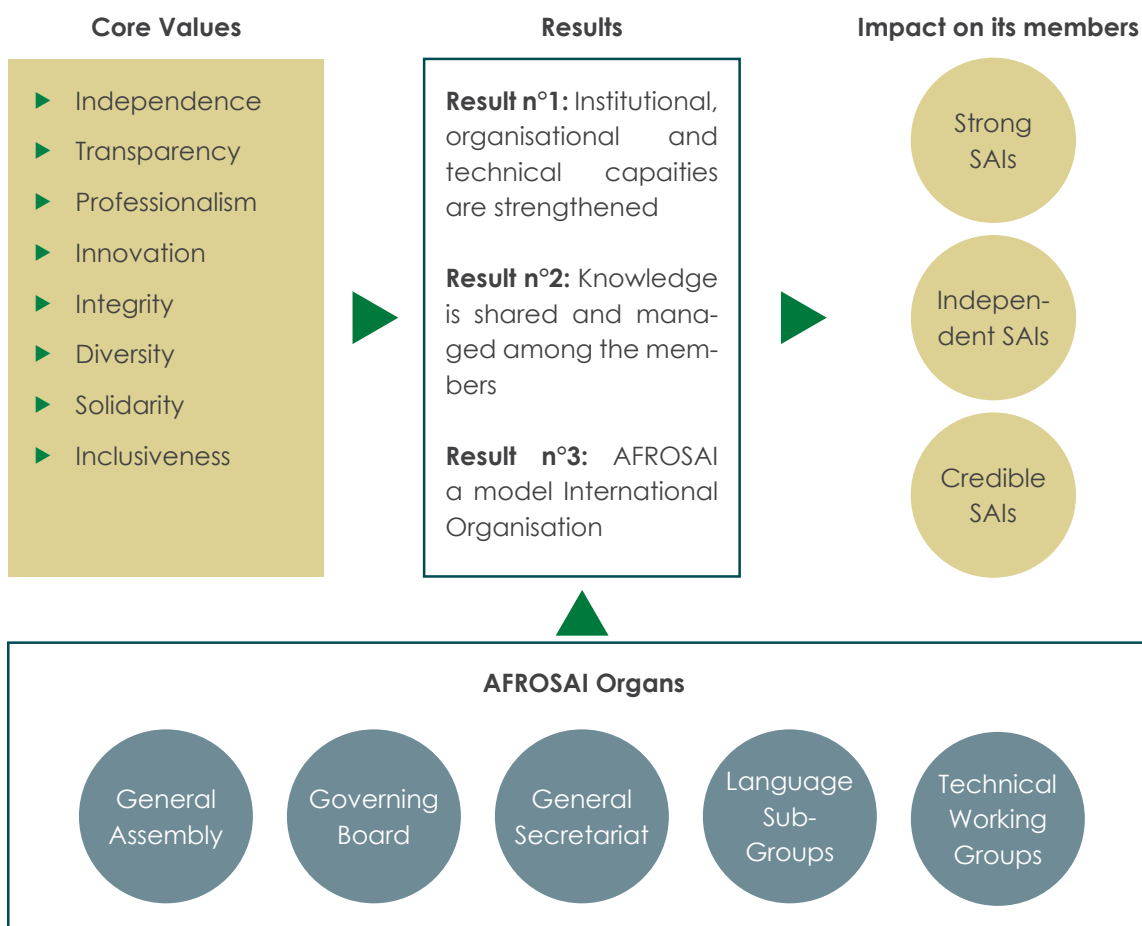
Results framework

VISION

AFROSAI, a leading global organisation, fully committed to improving governance in Africa through the promotion of strong and independent SAs that perform their duties with professionalism.

MISSION

Promote close cooperation between its members within the framework of INTOSAI; establish an African regional integration and work to build the technical and institutional capacities of its members.



Implementation of the 2015-2020 Strategic Plan

The implementation of this strategic plan requires structural reconfiguration of committees that have eased the realisation of the 2012-2014 Strategic Plan.

Furthermore, in order to achieve the strategic priorities, it is proposed that AFROSAI's General Assembly creates two committees side by side the first two priorities. This creation will be enshrined in the general procedures that are attached to this Strategic Plan.

The implementation of the third strategic priority is the main responsibility of the AFROSAI General Secretariat, with the support of other AFROSAI organs.



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