



# AFROSAI *Newsletter*

## ARTICLE ON THE 15th GENERAL ASSEMBLY OF AFROSAI

*Dakar, Senegal, 17-18 March 2022.*



**On 17 and 18 March 2022**, the SAIs of the African Organisation of Supreme Audit Institutions (AFROSAI) met in Dakar, Senegal, for the second part of the 15th General Assembly of this Organisation.

On the sidelines of this meeting, the 3rd extraordinary meeting of the AFROSAI Governing Board was held on Wednesday 16 March 2022, with the objective of examining the documents and items that will be submitted for approval by the General Assembly.

These meetings, it should be recalled, come after the organisation in July 2021 of the first part of the 15th General Assembly entirely online, due to the impact of the Covid 19 pandemic on international travel.

Also, having discussed administrative and reporting issues during the first part, this time it was a question of discussing regulatory issues, with as highlights the adoption of new Statutes, the revision of the operating rules of the Governing Board, the sharing of experiences on two technical themes and the publication of the results of the 2020 Scientific Competition.



## 2- The revision of the rules of procedure of the AFROSAI Governing Board

In order to ensure that the Rules of Procedure of the Governing Board are consistent with the provisions of the new Statutes, it has been necessary to revise this document setting out the rules of procedure of the executive body of AFROSAI.

The said Internal Regulations, after examination by the Governing Board, have been adopted by the General Assembly. They include the following main innovations:

- **a new structure** with 31 articles organised around general provisions, 13 titles and transitional and final provisions;
- **the role of the Executive Directorate**, assuming the missions and tasks previously devolved to the AFROSAI General Secretariat, in organising the meetings of the Governing Board, their conduct and the reporting of the work;
- **the establishment of two voting procedures:** a roll call vote or a show of hands for administrative and accountability issues and a secret ballot for regulatory issues;
- the possibility of holding virtual meetings and consultation at home for important issues requiring a vote of the members;
- **setting deadlines** for informing member SAIs about the holding of Governing Board meetings (90 days), as well as the transmission of invitation letters and the agenda (60 days).

# 1-The Organisation adopts new Statutes

With a view to improving its governance and the relationship between its various bodies, AFROSAI decided to revise its Statutes during the 54th Governing Board meeting in August 2018 in Yaoundé. To this end, a Task Force was created with a view to reflecting on the axes of change, collecting the opinions and proposals of SAIs and presenting a consensual document that would be submitted to the General Assembly for adoption.

Also, during the Dakar meeting, the new Statutes, previously submitted to the Management Committee for examination, were adopted. The main innovations concern :

- **the change of name of the Linguistic Sub-Groups to Sub-Regional Organisations.** With this new denomination, the distinction between the AFROSAI Sub-groups AFROSAI-A, AFROSAI-E and CREFIAF will no longer be made on the basis of language, but on the basis of the model of public finance auditing, and any other distinction apart from language;
- **the consecration of the administrative, financial and functional autonomy conferred on the Sub-Regional Organizations.** This is to enable these AFROSAI related entities to operate freely and achieve their objectives more effectively. However, AFROSAI encourages them to align their actions with the 2022-2027 Strategic Plan and retains, among others, its functions of representing African SAIs at the global level;
- **the creation of an Executive Directorate, which will henceforth act as the administrative and operational body of AFROSAI.** The General Secretariat, based on previous experience, will only assume the functions of the supervisory and internal control body of the Executive Directorate;
- **the impossibility for a SAI to host the headquarters of the Organisation and the secretariat of a Sub-Regional Organization**, with a view to sharing continental responsibilities among the various AFROSAI members;
- the explicit recognition of Arabic and Portuguese as official languages of AFROSAI alongside English and French.



### 3- The SAIs shares their experiences on two major themes

As usual at AFROSAI General Assemblies, two technical audit-related topics were discussed. The first was on auditing the extractive industries sector in Africa and the second on integrating Big Data into the public audit sector.

The exchanges relating to these themes were structured around plenary sessions and workshop, both online and in person.

**On the topic of auditing the extractive industries sector in Africa**, SAIs that have conducted pilot audits in the sector, with the support of the PASIE project (Projet d'Amélioration de la Surveillance des Industries Extractives en Afrique Francophone Subsaharienne), shared their experience with a focus on the difficulties encountered and possible solutions.

At the end of the exchanges and discussions, the SAIs agreed on some recommendations and good practices, of which the most significant are the following:

- *formally incorporating accountability provisions extended to external audits in the legal texts governing the Extractive Industries sector and in the Party Agreement Conventions that are part of this sector;*
- *establish legal frameworks to organise the artisanal small-scale mining sector;*
- *have mining agreements and contracts audited by SAIs or any other independent and technically qualified body before they are adopted by parliament or the institution responsible for validating such agreements;*
- *ensuring transparency in the allocation of exploration and mining licences;*
- *Clearly define the roles and responsibilities of the different actors involved in collecting revenues from the Extractive Industries sector.*

**With regard to the theme of integrating Big Data in the public audit sector**, the objective of the work

was to provide AFROSAI SAIs with an understanding of the AFROSAI-E study on Big Data and how to use IT in public sector auditing.

As a reminder, it should be noted that Big Data refers to all digital data produced by the use of new technologies for personal or professional purposes. This includes corporate data (emails, documents, databases, business processors' histories, etc.) as well as data from sensors, content published on the web (pictures, videos, sounds, texts), e-commerce transactions, exchanges on social networks, data transmitted by connected objects (electronic tags, smart meters, smartphones, etc.), geolocated data, etc.

To this end, a consensus was reached on the issue of their use, which no SAI will be able to avoid, given the global environment marked by the development of new information and communication technologies in almost all areas.

Therefore, in order to be at the forefront of technological changes that may lead to efficiency in the collection of information and the use of data during the performance of audit work, the SAIs have made the following recommendations:

- Assess the situation of SAIs in terms of Big Data use;
- Ensure the digital transition of SAIs through the acquisition of computer hardware and software, with modernised databases and adequate storage capacities;
- Create operational units within SAIs in charge of information systems management;
- Expand SAIs' access to government data in real time;
- Develop the interoperability of information systems;
- Develop SAIs' capacity for data retrieval and collection;
- Developing SAIs' capacity to analyse and transform collected data into meaningful information;
- Developing SAIs' capacity to interpret results and verify the authenticity of digital information.



#### 4-The proclamation of the results of the 2020 Scientific Competition

This 15th General Assembly was also the occasion to announce the results of the 2020 AFROSAI Science Contest.

It is worth recalling that after an initial examination of the 34 articles received, only 19 articles were deemed admissible, including 11 from AFROSAI-E, 05 from CREFIAF and 03 from AFROSAI-A.

The Scientific Committee then proceeded to a substantive examination, focusing in particular on the criteria of creativity, innovation, quality and originality of the articles. This evaluation resulted in the following ranking, which was approved by the General Assembly:

- **First prize of USD 1500, won by Mr AHMED ESLEMAN YIBIE, from the SAI of Ethiopia.**

In his paper, Mr AHMED YIBIE explained how technological innovation and automation can improve the quality of audit work. Furthermore, he also highlighted the challenges of using technology effectively in evidence gathering and proposed measures to be taken by SAIs to equip auditors with the skills to use this new audit process.

- **Second prize of USD 750, won by Mr SAMI ZAGHOUL of the SAI of Egypt.**

In his paper, Mr ZAGHOUL explored the concept of Big Data and how auditors can

exploit it in the performance of their audit work, including e-discovery and intelligent audit software. As an output of the reflection, he recommended to focus on training auditors in this field and to systematise the use of ICT in general, and Big Data in particular, in order to improve the quality of audits in terms of efficiency and effectiveness.

**Mr SAMMY KIMUNGUIYI of the SAI of Kenya, will be ranked second ex-aequo in this competition and will also receive a prize of USD 750)**

Mr. KIMUNGUIYI used a survey of 47 external audit firms in Kenya to assess the effect of technological, organisational and environmental factors related to technological innovations on audit evidence. Therefore, after demonstrating how the above factors influence the audit evidence collected, he proposed as a recommendation to: i) establish a policy and legal framework for the adoption of technological innovation in the external audit process; ii) develop appropriate standards to guide the application of technological innovations in the management of audit evidence.

.



## Upcoming events

- **Organisation of the first joint meeting of the AFROSAI Technical Committees;**  
*Following the validation of the composition of the two (2) Technical Commissions of AFROSAI by the General Assembly, the first joint meeting of these Commissions will be organised in the second quarter of 2022.*
- **Organisation of the 58th AFROSAI Governing Board meeting in Djibouti;**  
*The Interim Executive Directorate will contact the SAI in Djibouti to set a date for this important meeting, which will take place in the fourth quarter of 2022.*
- **Participation of AFROSAI in the INTOSAI Congress in November 2022 in Brazil.**



**AFROSAI EXECUTIVE DIRECTORATE**

940 Narvick Street; PO Box: 376 Yaoundé-Cameroun

Email: [sg.afrosai@afrosai.org](mailto:sg.afrosai@afrosai.org),