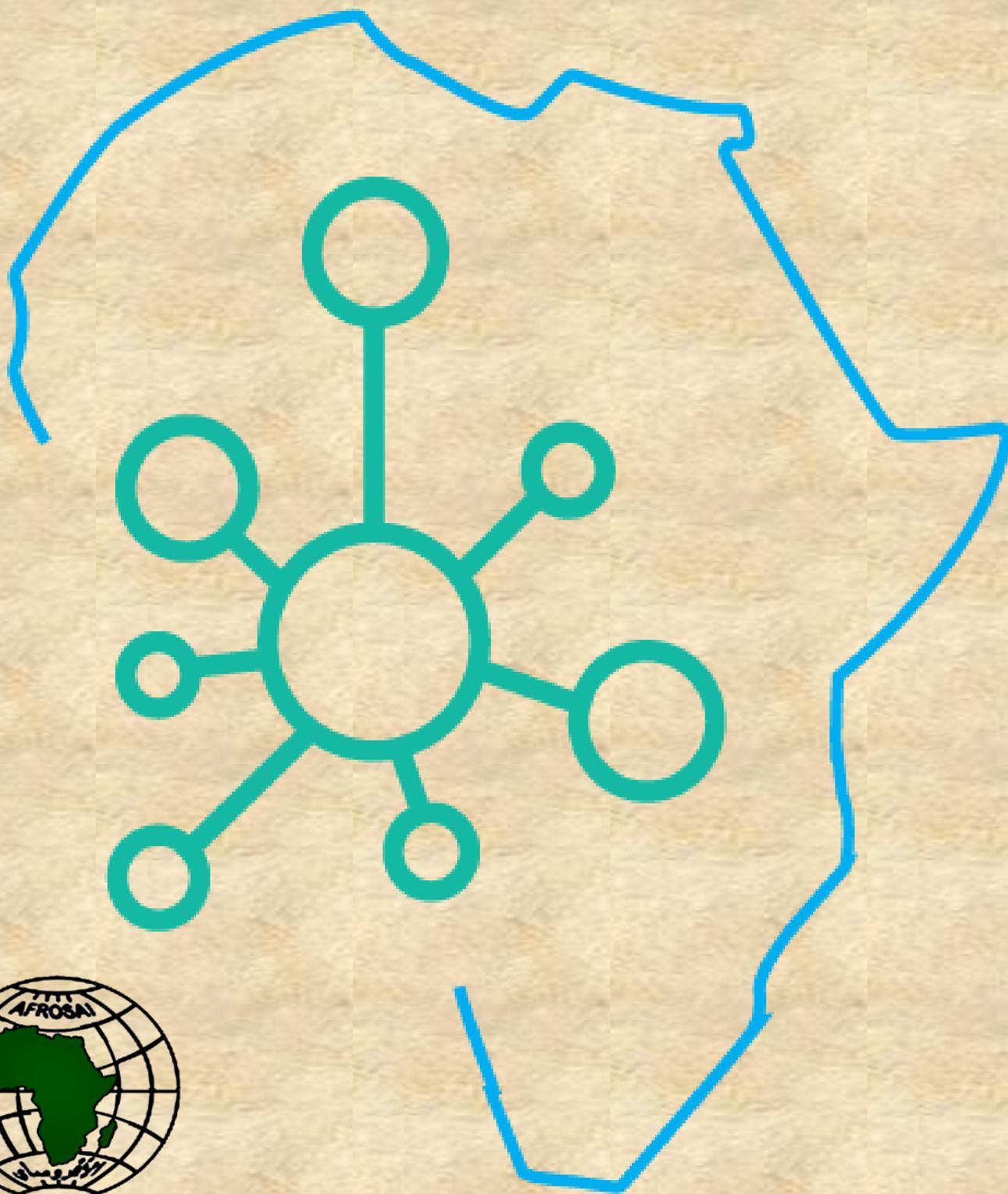


African Organisation of Supreme Audit Institutions



STRATEGIC PLAN 2021-2026

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1 GENERAL OVERVIEW

1.1 VISION

AFROSAI serves as a model and leading international organisation aiming to promote good financial governance, and as an open platform for African Supreme Audit Institutions (SAIs) to share professional knowledge and experience, thereby promoting the emergence of strong, independent, and credible SAIs on the continent.

1.2 MISSIONS

To promote close cooperation among its members within the framework of INTOSAI, to establish integration in Africa and to work towards strengthening the technical and institutional capacities of its members.

1.3 VALUES

In implementing this Strategic Plan, we will be guided by the following values:

Transparency: We apply open and transparent processes and are accountable to our internal and external stakeholders.

Credibility: We seek the highest level of skills and attitudes.

Solidarity: We promote mutual support and cooperation among our SAIs, Sub-Regional Organisations and other INTOSAI Regional Organisations.

Innovation: We respond to emerging public finance issues on the continent.

Integration: We are proud of the linguistic, cultural and organisational diversity of our members, which is a major asset.

Equality: We advocate for legal equality and sovereignty of each Member

2 BACKGROUND INFORMATION

The promotion of good financial governance in African States and the commitment of African Supreme Audit Institutions (SAIs) to safeguarding the long-term sustainability of the policies and programmes of African States are ideals upon which all actions undertaken by AFROSAI, as one of INTOSAI's seven regional organisations, are based.

During the period 2015-2020, AFROSAI pursued its strategic vision to be a "leading global organisation, fully committed to improving governance in Africa through the promotion of strong, independent and credible SAIs".

The previous AFROSAI strategic plan was adopted in October 2014 at the 13th AFROSAI General Assembly in Sharm El Sheikh, Egypt. In the ensuing process, AFROSAI embarked on profound changes aimed at improving its effectiveness, credibility, usefulness, and sustainability.

In sum, the ambition of the previous AFROSAI's Strategic Plan was:

- To strengthen the position of AFROSAI as an organisation capable of bringing the aspirations, needs, experiences and successes of all SAIs on the African continent to the global level and to the INTOSAI community,
- To promote better responses by AFROSAI to the needs and demands of its members SAIs, notably regarding the technical and institutional capacity development of member SAIs,
- To diversify, increase and strengthen interactions with stakeholders for the capacity building of member SAIs,
- To establish, consolidate and strengthen governance structures to support all actions for effective and credible implementation.

The evaluation of the previous strategic plan's implementation highlighted many positive aspects regarding the results achieved. However, it also highlighted the difficulties faced by AFROSAI during that period as well as the challenges it faced with some of its members regarding unstable institutional environment and changing contexts. All these elements are considered in the evaluation, including a SWOT analysis (cf. Annex A1), coupled with an examination of members' responses to questionnaires designed to gather their opinions on the organisation's strategic orientation. The purpose of these assessments was to identify AFROSAI's main challenges, define its priorities and formulate clear strategic objectives to overcome its challenges during the new strategic period.

In addition, INTOSAI, in its strategic plan, has committed its Regional Organisations to play a greater role in the implementation of its global strategic plan, in particular by acting as an "early warning system" in the event of threats to the independence of individual SAIs, ensuring effective coordination, steering and transparency of capacity building efforts at the regional level and identifying, prioritizing and presenting emerging regional issues to INTOSAI, and representing the interests of the region through active participation in INTOSAI.

The present Strategic Plan defines AFROSAI's strategic priorities for the next six years (2021 to 2026). This is the strategy that will govern the orientation of all the organisation's activities, in terms of SAI development programmes, experience sharing, resource mobilization, and how we shall operate as an international organisation. This Plan is also a programme of interventions common to the entire African community of public auditors, in which each member SAI will choose the approaches and lines of work that will enable it to have the greatest impact in its specific contexts.

Therefore, AFROSAI will assist its member SAIs in identifying capacity development needs and obtaining the required assistance. In this sense, the present Strategic Plan may act as a lever for the capacity building necessary for SAIs to become effective actors in monitoring and reviewing sustainable development efforts at the national, regional and global levels, as well as responding to other current and emerging opportunities and challenges.

Its guidelines fall within the framework of three (3) priorities that will chart a course over the Strategic Plan period. These three priorities are underpinned by a cross-cutting priority that provides the terms and conditions under which AFROSAI will focus its activities throughout its strategic cycle to maximize its chances of achieving its objectives.

The organisation's 3 strategic priorities and its cross-cutting priority are defined as follows.



An overview of the specific objectives, main outputs and key actions planned under each strategic priority area is provided in the Results Framework (see Annex A2).

Methodological Approach

The methodology applied in the present Strategic Plan is based on the “Results-Based Management” (RBM) approach. Hence, within each of the Organisation's strategic priorities, distinctions are made between the following (causally interlinked) levels of intervention:

- (1) Overall Objectives: Important high-level changes (*impacts*) induced by implementation of the Strategic Plan,
- (2) Specific Objectives: Improved situations (*outcomes*) enabled within the strategic cycle through utilisation of AFROSAI's principal products by its member SAIs, partners and its own organs,
- (3) Principal Products: Strategically important goods and services (*outputs*) provided by AFROSAI to its member SAIs, partners and other target groups,
- (4) Key Actions: Major processes (*important activities*) ensuring the transformation of AFROSAI's available resources into strategically important products,
- (5) Resources: Human, technical, and financial means (*inputs*) required for the implementation of the Strategic Plan.

More detailed information regarding resources, actions (activities), and products will be provided in the Organisation's annual work plans.

3 STRATEGIC PRIORITIES

3.1 AFROSAI PROVIDES A REGIONAL RESPONSE TO COMMON CHALLENGES

Overall Objective 1: A framework of actions arising from global imperatives that AFROSAI adapts to the African context and implements with a view to ensuring that Africa's SAIS appropriately addresses global issues that require a regional approach.

3.1.1 Key Challenges

One of AFROSAI's major challenges in the past has been the clarification of the respective roles and responsibilities of the Organisation itself on the one hand and those of its Sub-Regional Organisations (LSGs) on the other. Currently, there are three LSGs: AFROSAI-E, CREFIAF and AFROSAI-A. The intention is not only to eliminate duplication of efforts and waste of resources in LSGs and AFROSAI, but also to demonstrate to their members and other stakeholders the relevance of each organisation's strategies and interventions, one at the continental level and the others at the sub-regional level, each specializing in the provision of services that meet the needs of their members.

While the comparative advantages of the LSGs in addressing their members' capacity building needs, given their geographical proximity and the linguistic and cultural communities in which they operate, is generally recognized, it is also true that some issues require a more global approach owing to their cross-border and multidimensional nature, the complexity of the issues at stake, and the interdependence of their impacts on the functioning of African SAIs regardless of their regional specificity. In addressing such issues, AFROSAI intends to build its leadership in the provision of capacity building services to all its member SAIs, and to ensure coordination, monitoring and transparency of capacity development efforts across the continent.

Some such issues are described in the following sub-sections.

3.1.2 Specific Issues and Our Responses

3.1.2.1 The independence of SAIs

SAIs are confronted, each in its own sphere, with institutional capacity problems mainly related to the issue of independence. While this assertion may be true for many SAIs that make up the global public sector audit community, it is particularly relevant in the context of African SAIs.

Indeed, many African SAIs, taken individually, operate in socio-political and economic contexts that are not often conducive for the establishment of full independence. Furthermore, SAI independence is a prerequisite for a sound audit practice in accordance with INTOSAI Framework of Professional Pronouncement (IFPP) and should be consolidated everywhere on the African continent. Therefore, the guarantee of a more efficient and accountable public administrations in Africa requires the existence of more independent SAIs.

In this context, several AFROSAI members SAIs have implemented strategies, often with a limited scope, to strengthen their independence over the last decade, thereby demonstrating the limits of individual action.

Considering the above, this issue deserves a more global approach within a body capable of speaking with a single voice on behalf of all African SAIs in sub-regional and international bodies.

In order to allow its member SAIs to fully discharge their functions in society, AFROSAI, following INTOSAI in its strategic planning, has always worked to promote the independence of SAIs in accordance with the principles of the Lima and Mexico Declarations.

In the 2015-2020 period, AFROSAI's actions have not been very noticeable in this area. AFROSAI needs to be more assertive during the next six years to have stronger SAIs capable of making a difference in the lives of African citizens. It will serve as an warning system for threats to the independence of its member SAIs.

Specific Objective 1.1: The independence of African SAIs, as the cornerstone of SAIs' credibility and hence the improvement of good governance and the well-being of citizens, is strengthened.

The key actions required to achieve this specific objective are the following:

- Establish effective partnerships and mobilize stakeholders to strengthen the independence of member SAIs,
- Assess the levels of independence of member SAIs exposed to high risk and support measures to fill the gaps according to their needs;
- provide targeted support to SAIs in strengthening their independence.

3.1.2.2 The professionalization of SAIs

Professionalization is the process by which individuals and their organisations acquire a high level of independence, expertise, competence, ethical behaviour, and quality, underpinned by professional standards (see the Abu Dhabi Declaration, 22nd INCOSAI).

Indeed, if SAIs are to play their catalytic role in improving the living conditions of citizens in accordance with INTOSAI-P 12, they must perform audits of the highest quality and provide reports to citizens that support transparency, accountability and trust in the management of public funds entrusted to the government.

Viewed from this perspective, professionalization is the key to ensuring the credibility of the SAI's work and guaranteeing its relevance.

While at the level of SAIs and LSGs, professional development initiatives organised in an individual manner remain crucial to ensure professionalism at the highest level (the African Professionalization Initiative led by AFROSAI-E), such initiatives may appear inadequate or piecemeal if they do not work towards regional harmonization.

Hence, AFROSAI can and should work towards professionalization at the continental level by communicating and coordinating, on behalf of INTOSAI, actions related to professionalization with its member SAIs. This includes a partnership with the Pan African Federation of Accountants (PAFA) and the INTOSAI Development Initiative (IDI) in assessing the needs of its member SAIs and implementing the IDI's capacity development programmes across the continent. AFROSAI may also act as a key partner in the development and dissemination of IDI products and initiatives for SAI professionalisation.

Specific Objective 1.2: The professional qualifications of public sector auditors and SAI staff in Africa are strengthened with a view to improving the quality of SAI audit results.

The key actions required to achieve this specific objective are the following:

- - work with sub-regional and regional professional organisations to promote and establish structures and systems for the professionalisation of member SAIs and their staff
- Work with the African Professionalization Initiative to promote and establish structures and systems conducive for professionalising member SAIs and concerned public sector staff,
- Develop and propose options for competency frameworks adapted to the specific characteristics of existing SAI models at the continental level based on INTOSAI competency frameworks,

- Initiate actions to promote innovative auditing practices and to exploit the potential of technological tools for more professionalization in member SAIs,
- Contribute to the further development of the IFPP and disseminate them.

3.1.2.3 The United Nations' 2030 and African Union's 2063 agendas

In 2013, African States adopted Agenda 2063 which not only encompasses Africa's aspirations for the future, but also identifies key flagship programmes that can stimulate economic growth and lead to the rapid transformation of the continent.

Two years later, in 2015, these aspirations were reiterated by all the Member States of the United Nations who committed themselves to Sustainable Development Goals (SDGs).

INTOSAI has responded to these requirements by integrating SDGs into its cross-cutting priorities to achieve them. Therefore, INTOSAI's cross-cutting priority No. 2 provides for contributing to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates.

Therefore, the key role of SAIs in the implementation of these development agendas is undeniable, as they can make a significant contribution to these agendas through independent audits and thus add value and benefits to the citizens of their countries.

To provide this value, AFROSAI member SAIs must have the required professional, institutional, and organisational capacities. It is this capacity building that underpins AFROSAI's activity in this area, which aims to build the capacities of its member SAIs.

Specific Objective 1.3: African SAIs evaluate implementation of the 2030 and 2063 agendas in their countries with a view to participating more actively and effectively in ongoing global and regional development initiatives.

The key actions required to achieve this specific objective are the following:

- Monitor progress in the implementation of the SDGs and the AU's Agenda 2063,
- Encourage member SAI's to assess the compliance, financial and performance audits of major government programmes designed to achieve national development goals,
- Evaluate national statistical management systems and the ability of governments to use Big Data,
- Encourage SAIs to audit and report on the public financial management reporting frameworks of their governments such that the data from those audits can be used on the continental level to address the identified weaknesses,
- Develop and implement a regional framework for SAIs' participation in global processes of steering and reviewing achievement of the SDGs.

3.1.2.4 Illicit Financial Flows (IFFs)

In 2015, African Heads of State and Government adopted the Declaration on Illicit Financial Flows (IFFs). This decision stems from the awareness by African countries of the growing scale and magnitude of IFFs from Africa, notably from extractive industries and natural resources, which constitute a drain on the resources needed for Africa's development. African States thereby committed themselves:

- To institutionalise prudent legal and regulatory regimes and fiscal policies that prohibit bank secrecy,

- To fight against corruption,
- To establish and strengthen African institutions,
- To build capacity of Member States to negotiate contracts,
- To ensure sound fiscal management and the identification and repatriation of resources lost through IFFs can contribute to sources of financing for Africa’s development agenda.

Thus, good financial governance seems to be at the heart of the topics related to the issue of IFFs.

Considering their prominent role in this sector, African SAIs are once again required, through their missions, to give impetus to the efficient and rational management of public resources, the auditing of public administrations, and the strengthening of transparency, responsibility and integrity. However, it must be stressed that good financial governance can only be achieved if all aspects of the Public Financial Management (PFM) cycle function well and interact harmoniously.

Hence, AFROSAI will have to act in conjunction with related actors whose mandates are working for the success of Good Financial Governance (GFG). These include the African Organisation of Public Accounts Committees (AFROPAC), the African Tax Administration Forum (ATAF), and the Collaborative Africa Budget Reform Initiative (CABRI), which together with AFROSAI form the African GFG Network. The challenge is for the members of this network to set up coherent, complementary, effective, and sustainable actions to significantly reduce IFFs. It is for this reason that during the conference on IFFs organized in Cameroon in 2017, the members of the African GFG Network adopted the declaration on the fight against IFFs which sets out the key actions to be undertaken in this regard by the members of the African GFG Network.

Therefore, AFROSAI will need to act in concert with key partners, namely: The African Organisation of Public Accounts Committees (AFROPAC), the African Tax Administration Forum (ATAF), the African Collaborative Budget Reform Initiative (CABRI), and the INTOSAI Working Group on Extractive Industries (WGEI). The common challenge is to develop coherent, complementary, effective and sustainable actions to significantly reduce IFFs.

Specific Objective 1.4: African SAIs work actively and effectively with key national and regional stakeholders to prevent and reduce the impact of IFFs in Africa.

The key actions required to achieve this specific objective are the following:

- Encourage and provide technical support to member SAIs to conduct audits in the new areas of public finance;
- Encourage and provide technical support to member SAIs to conduct audits in new areas such as extractive industries,
- Optimise AFROSAI’s membership within the African GFG Network to take concerted actions, exchange of information and technical expertise to reduce the impact of IFFs,
- Support member SAIs in capacity assessments of agencies and ministries responsible for financial management controls, governance, and surveillance of IFFs,
- Establish mechanisms for the exchange of information on audit findings at regional, sub-regional and country levels, by optimizing the impact of member SAIs in reducing IFFs.

3.1.2.5 Gender Equality

AFROSAI’s sensitivity to the gender approach is not new, considering for example the adoption of an AFROSAI gender and development strategy in 2014. Now we need to step this strategic parameter up

Indeed, SAIs are key oversight bodies that can play an important role in promoting gender equality, notably through their audit and reporting activities on the implementation of legislation, regulations, national gender equality policies and international conventions on gender equality, strengthening the relationship between the State and society, democracy and public service. The United Nations SDG 5

is to achieve gender equality and empower all women and girls. SDG 5 and the other gender-relevant SDGs are an important basis for the work of SAIs.

The main reasons that justify compliance with the gender approach in audits are the following:

- To establish the extent to which the government is complying with its national and international commitments to gender equality, including the implementation of national legislation, policy, and action plans,
- To identify and examine the gender-specific effects of public programmes,
- To make recommendations aimed at improving the design, implementation and results of public policies and programmes and thus contribute to better gender equality results, and
- To publish audit reports that deal with gender equality to raise the awareness of governments and other stakeholders on the importance of gender equality issues.

Furthermore, AFROSAI should lead by example, adopting a culture that promotes gender-neutral access to decision-making positions within AFROSAI and its member SAIs.

Specific Objective 1.5: African SAIs, together with AFROSAI, promote the equality of men and women as a necessary precondition for sustainable economic, social, and political development.

The key actions required to achieve this specific objective are the following:

- Facilitate the integration of gender issues in the audit work of member SAIs,
- Take measures to promote the equal rights of men and women to participate in decision-making within AFROSAI and its member SAIs.

3.2 AFROSAI IMPROVES THE ORGANISATIONAL PERFORMANCE OF ITS MEMBER SAIS

Overall Objective 2: The values of transparency, accountability, and integrity are reinforced in African SAIs permitting them to serve as models of good governance for the whole public sector.

3.2.1 Key Challenges

The contribution of SAIs to good governance has long been recognized by the Lima Declaration (1977) and reinforced by the Mexico Declaration (2007) as national institutions in charge of supervising and controlling the use of public resources by governments, notably through audit procedures on government revenue and expenditure.

However, analysis shows that if SAIs are to fully play their assigned role of improving public sector management, they must in turn lead by example and ensure good governance in all their operations. They should represent models of transparency, accountability, and integrity for both the State and the public sector. This principle is at the heart of INTOSAI P12, “The Value and Benefits of Supreme Audit Institutions: Making a Difference in the Lives of Citizens”. The SAI’s credibility and ability to conduct high quality audits capable of having a real impact depend on its good governance. To ensure good governance, each SAI needs to plan, monitor, evaluate and manage its performance, adopt rules of ethics, promote a culture of integrity, drive organisational change, communicate with and engage stakeholders, and build strong partnerships.

The observation of the institutional and organisational set-ups of African SAIs shows weaknesses in their own governance systems. These weaknesses give rise to issues that are described below.

3.2.2 Specific Issues and Our Responses

3.2.2.1 SAI performance

Several levers exist to increase performance within SAIs. Indeed, the pursuit of performance by a SAI is not superfluous since it contributes to the achievement of its internal development objectives and reinforces its credibility in the eyes of its external stakeholders.

The first step is to assess its performance against INTOSAI standards (IFPP) and other internationally accepted practices for public sector external auditing, leading to improved capacity development within SAIs.

Moreover, the SAI's performance is also based on the quality of the quality control and quality assurance mechanisms that exist within the SAI.

Specific Objective 2.1: African SAIs adopt and utilise effective and modern tools to enhance their performance.

The key actions required to achieve this specific objective are the following:

- Encourage member SAIs to use tools and conduct assessments of performance and to use the results of these assessments to engage with continental bodies (AU, Pan-African Parliament APRM etc.), donors, and development partners,
- Contribute to the improvement of quality assurance and quality control systems in member SAIs.

3.2.2.2 Leadership and dialogue

Most African SAIs do not frame their actions in the short and medium term within the framework of a strategic vision. Even where they have strategic plans in place, mechanisms to consolidate these plans and monitor them for changes resulting from their implementation remain either weak or non-existent.

Strategic and operational plans can only be informed by an assessment of the needs identified as a result of a rigorous review of the audit and support functions of the SAI in relation to its environment. Whether they are the result of self-assessment, peer review, or feedback on stakeholder perceptions, these evaluations will provide a benchmark against which to measure the progress of SAIs in terms of strategic change management. AFROSAI therefore intends to support all initiatives of member SAIs aimed at integrating this practice into their functioning. Among other things, AFROSAI will facilitate peer-to-peer exchanges for knowledge sharing and capacity development among SAIs with similar needs and aspirations. It will also compile and share lessons learned in capacity development for good governance among all its member SAIs.

Moreover, while the performance of a SAI is dependent on the quality of its audit, it is also highly dependent on its ability to interact effectively with identified stakeholders who influence or are affected by audit findings. Although formal and informal, i.e. institutional and non-institutional bridges of communication do exist between some SAIs and their stakeholders, they remain limited as they are not part of a systemic approach to addressing SAI ecosystems. Thus, AFROSAI plans to help member SAIs to act as leaders and to improve their dialogue with key partners.

Specific Objective 2.2: Capacities for leadership and strategic change management in African SAIs are strengthened.

The key actions required to achieve this specific objective are the following:

- Help to strengthen strategic change management in member SAIs,
- Supporting member SAIs in their stakeholder relations.

3.2.2.3 Good SAI governance

Strategic management processes should be underpinned by systems and practices that ensure professionalism and ethical conduct. AFROSAI will therefore help SAIs to strengthen their integrity, for example by analysing their integrity risks and assessing the degree of maturity of their integrity management systems. INTOSAI tools are recommended for this purpose. AFROSAI will also contribute to the establishment of a Code of Ethics within each SAI, in line with ISSAI 130, and to the establishment of systems for the practical implementation of this Code.

Member SAIs should be transparent in their processes and in the way they report on their activities and performance in society to serve as leaders and serves as examples for the State structures they are called upon to audit.

Specific Objective 2.3: African SAIs recognize and adopt good practices in transparency, accountability, and integrity.

The key actions required to achieve this specific objective are the following:

- Promote Codes of Ethics and their practical application in member SAIs,
- Work towards effective good governance mechanisms in member SAIs.

3.3 AFROSAI SERVES AS A MODEL OF GOOD GOVERNANCE

Overall Objective 3: The transparency and visibility of AFROSAI as an umbrella and inclusive organisation of African SAIs are improved.

3.3.1 Key challenges

Governance refers to the respect of decisions, rules, and practices designed to ensure the optimal functioning of an organisation and the structures responsible for formulating, implementing, and monitoring these decisions, rules, and practices. It concerns the ability of an organisation to efficiently manage its resources and implement relevant policies while ensuring democratic control over the bodies responsible for the organisation's management.

The analysis of AFROSAI's governance reveals many organisational and management challenges. They include the following:

- Insufficient ownership of roles and responsibilities by AFROSAI bodies;
- Lack of human resources working full time for the organisation;
- Weak mechanisms for monitoring, evaluation and reporting on implementation of the Organisation's strategic plans,
- Poor mobilization of internal and external resources to finance the Organisation's operations,
- Weak communication between AFROSAI and its external and internal stakeholders,
- Limited visibility of the Organisation and its actions both regionally and globally.

Despite these historical deficits, AFROSAI aims today more than ever to lead by example and thus enshrine the guiding principles of good governance within the Organisation.

SDG 16 of the UN's Agenda 2030 foresees the establishment of effective institutions that are open and accountable. AFROSAI, as the umbrella organisation of African public external auditors, views this global goal as the primary focus of its interventions. It brings together the institutions that, through their work, contribute significantly to public sector transparency and accountability in their respective societies. Focussing on SDG 16 demonstrates the societal relevance of AFROSAI, not only to its member SAIs, but also to its external stakeholders. In order to remain relevant and effective, AFROSAI must constantly improve its operating mode, its own accountability processes, and its way of mobilizing and adapting its resources to the real needs and expectations of its member SAIs. Therefore, AFROSAI's main challenge over the next six years is to move towards organisational excellence with a clear path aimed at achieving its strategic (overall and specific) objectives defined in the present Plan.

3.3.2 Specific Issues and Our Responses

3.3.2.1 Meeting the needs of member SAIs

This aspect is of paramount importance for more than one reason. For one, it prompts AFROSAI to be proactive to achieve substantial changes in its organisational structure. This implies that the General Secretariat of AFROSAI must make profound reforms both in its management structure and in its functioning, in order to become a real hub, i.e. an strong operational organ in charge of steering the implementation of the Organisation's strategic plans and fostering a spirit of excellence within the Organisation. This change should also bring solutions to the problems of coordinating AFROSAI's actions with those of its Organs, breaking down silo mentalities, and establishing a framework of coherence and convergence in the implementation of the present Strategic Plan.

The AFROSAI General Secretariat shall support the other operational bodies (Technical Commissions, Working Groups) in developing effective annual work plans to ensure the best possible implementation of the present Strategic Plan, while monitoring, evaluating and reporting on the actions foreseen in the Plan, and providing decision makers with crucial information regarding their strategic and operational options.

Specific Objective 3.1: The structure and management of AFROSAI are adapted to better respond to the needs of the member SAIs.

The key actions required to achieve this specific objective are the following:

- Establish an efficient organisational structure within AFROSAI,
- Strengthen transparency and accountability within AFROSAI's organs,
- Improve the Organisation's performance management framework.

3.3.2.2 Implementation of AFROSAI's Strategic Plan

Many problems exist relating to AFROSAI's mobilization and management of internal and external resources. Mobilization of internal resources from member SAI contributions is patchy, while mobilization of external resources is limited in scope and sustainability. This makes it difficult for AFROSAI to align its ambitions and financial capacities with the expectations of its member SAIs.

Against this background, AFROSAI intends adapt its approach to resource mobilisation by seizing existing opportunities to ensure funding for implementation of the present Strategic Plan. AFROSAI will embrace the principles adopted in INTOSAI's Donor Cooperation Memorandum of Understanding (MOU, 2009). It will also develop and tailor its tools of reporting at the continental level to meet the information needs of member SAIs, donors and international partners.

Specific Objective 3.2: The mobilisation, management, and supervision of AFROSAI's resources contribute in an optimal manner to implementation of its Strategic Plan.

The key actions required to achieve this specific objective are the following:

- Have qualified human resources working full time for AFROSAI;
- Develop a sustainable financing strategy for the optimal mobilization of the internal and external resources needed to achieve our strategic objectives,
- Develop cooperation with potential technical and financial partners,
- Establish a regulatory framework conducive to the full and timely payment of annual member fees,
- Ensure the sound management and financial sustainability of the Organisation's resources;
- Perpetuate the achievements of the former Strategic Plan and ensure the continuity of the organisation's operations.

3.3.2.3 Cooperation with other regional organisations

As part of the implementation of the INTOSAI recommendations on cooperation between its organs, put forward in 2013, AFROSAI has committed itself to establishing cooperation agreements with the other INTOSAI regional organisations. It has established partnership relations with OLACEFS, EUROSAI and ASOSAI. AFROSAI has also concluded a partnership agreement with the Pan-African Federation of Accountants (PAFA). To date, however, only few actions towards concretisation of these commitments have been initiated.

For the next strategic cycle, AFROSAI aims to further expand its range of bilateral and multilateral relationships and take full advantage of its INTOSAI membership. This means that AFROSAI needs to identify, prioritize and bring forward key issues that are emerging in the field of external auditing in the public sector and to represent its member SAIs' interests relating to these issues through active participation in global bodies such as INTOSAI and active cooperation with other regional SAI networks and bodies with similar interests and objectives.

Specific Objective 3.3: Cooperation and partnership agreements between AFROSAI, other regional organisations of INTOSAI and other regional and international partners are implemented efficiently and effectively.

The key actions required to achieve this specific objective are the following:

- Consolidate existing cooperation and partnership agreements,
- Establish new agreements and close relations with other organisations that share AFROSAI's interests and objectives,
- Conduct independent evaluations of the efficiency and effectiveness of measures realised according to the agreements.

3.3.2.4 AFROSAI's visibility

AFROSAI aims to establish a visibility strategy to capitalize on its assets and to ensure that its principal products are available and effectively utilised by its member SAIs and other stakeholders, on the one hand, and to be closer to its members on the other.

Specific Objective 3.4: The visibility of AFROSAI is improved.

The key actions required to achieve this specific objective are the following:

- Develop visibility tools specific to AFROSAI,
- vulgarise the Strategic Plan among its stakeholders,
- Promote the inclusion and representation of the LSGs in AFROSAI's actions,
- Ensure a wide distribution of AFROSAI's principal products;
- Ensure an active presence in the forums of continental political organisations and INTOSAI.

3.4 TRANSVERSAL APPROACH: SHARING EXPERIENCES

Overall Objective 4: AFROSAI serves as an intermediary in the exchange of experiences by facilitating professional cooperation at regional and international level for the further development of African SAIs.

Sharing experiences plays an important role in ensuring that the knowledge produced within an organisation is sustained, reused, applied, and disseminated so that no SAI is left behind. Therefore, AFROSAI makes a point of honour of this objective which it wants to be transversal to serve as a basis to facilitate the operationalisation of the three strategic priorities selected.

The main interventions under this heading are:

- To work towards the establishment of a framework for cooperation and exchange between the Language Sub-Groups,
- To develop peer support mechanisms, and
- To seize and capitalize on the opportunities offered by INTOSAI and its structures.

3.4.1 Key Challenges

With the test of time, in the face of the constraints and cyclical challenges related to the diversity of its members, the unifying role of AFROSAI as the organisation responsible at the continental level for knowledge management and sharing remains somewhat hampered. Indeed, since its creation in 1976, AFROSAI has had to face several specificities that have jeopardized its chances of achieving its goal to foster closer cooperation among its member SAIs.

The first specificity that deserves to be noted here is related to linguistic diversity. The African continent in this regard is characterized by a multitude of spoken and written languages. This situation constitutes a first level of blockage, preventing all SAIs from communicating effectively in the framework of experience-sharing activities among themselves.

The second peculiarity, eminently related to the previous one, is the cultural difference of SAIs. In fact, the SAIs in the French-speaking countries have their origin in the Napoleonic system which favours the existence of SAIs with a jurisdictional character (based on the Court of Accounts model), while the SAIs in the English-speaking countries are guided by the Westminster system (i.e. more aligned to the needs of the legislative branch of government).

These characteristics related to the diversity both in terms of language and types of SAIs explain the differences that exist at the level of the SAIs of AFROSAI in terms of organisational model, mandate, needs and priorities, all of which do not facilitate the implementation of experience-sharing activities.

A situational analysis of management and experience sharing at the level of AFROSAI revealed the difficult operationalisation of actions aimed at creating a framework conducive to the mutualisation of the knowledge developed within it. The sharing of experiences and knowledge is positioned each time as a modality rather than a field of invention.

During the previous strategic cycle, for example, there was a lack of clarity as to the areas to be covered by the sharing of experience. In the absence of an appropriate collaborative platform, this challenge could not be fully contained, and the expected impact of this strategic direction has remained mixed.

To overcome these shortcomings and restore the intrinsic dimension of knowledge sharing, AFROSAI has, in support of the three strategic priorities selected to guide its general orientations during the strategic cycle 2021-2026, established experience sharing as a transversal priority with a view to facilitating and sustaining the achievements resulting from the effective implementation of these priorities.

To this end, the notion of experience sharing will be approached in the coming years through the prism of the dynamic evolution of interactions between the various stakeholders, focusing our attention on three main axes that will guide the continental approach to knowledge management, as described below.

3.4.2 Specific Issues and Our Responses

3.4.2.1 A framework for cooperation and exchange between the Language Sub-Groups

Reducing disparities between LSGs is one of AFROSAI's *pillar* for the next six years. The implementation of this objective will serve as an anchor for the erection of an effective open and collaborative platform to facilitate the dissemination of products developed by the LSGs and to consolidate practices within AFROSAI.

From now on, there will be no longer any question of starting from scratch to find solutions that have already been developed by others.

These examples illustrate how AFROSAI will promote the exchange of experience between LSGs:

- Partnerships to organize multiregional training seminars on topics of common interest,
- Sharing of performance audit products and related tools, such as the initiative to adapt the AFROSAI-E Extractive Industries Audit Guide to the needs of CREFIAF,
- Exchange of experts between LSGs,
- Peer reviews between LSGs e.g. when assessing the performance of SAIs.

3.4.2.2 Peer support mechanisms

The SAIs of AFROSAI do not have the same level of development. Some of them need targeted support to sustainably strengthen their capacities and performance. Towards a role of knowledge broker and facilitator, AFROSAI intends to respond with agility and speed to the specific development needs of each of its member SAIs. The self-help mechanism will consist in providing in-depth support to the requesting member SAIs by putting them in touch with international experts. This assistance will put more emphasis on the establishment of a "knowledge market" where experts and SAIs are brought together to provide effective support to SAIs.

These examples illustrate how AFROSAI will promote peer support mechanisms:

- The provision of targeted services tailored to the needs of the requesting SAIs,
- The availability of AFROSAI experts for rapid interventions,
- Coaching and mentoring activities.

AFROSAI will also encourage specific activities such as those engaged in Burkina Faso in 2014, where experts from various SAIs of AFROSAI were mobilised to accompany the SAI of that country in the revision of its institutional framework. The multiplication of this type of activity is envisaged for this new strategic cycle.

3.4.2.3 Opportunities offered by INTOSAI and its structures

Through this support objective, AFROSAI intends to take full advantage of the range of opportunities offered by INTOSAI in the years to come. It is not a question of being passive at the rendezvous of giving and receiving, but rather of making a reciprocal regional contribution to the initiatives and products of INTOSAI and its structures through the sharing of audit practices and tools developed within AFROSAI.

These examples illustrate how AFROSAI will seize opportunities offered by INTOSAI and its structures:

- Provide support for professionalisation at the continental level, notably through cooperative audits and other experience-sharing activities, considering the context of individual SAIs' mandates,
- Encourage member SAIs to take an active part in the capacity building initiatives of the IDI, the Knowledge-Sharing Committee (KSC) and other INTOSAI structures,
- Communicate Africa-wide capacity building needs and gaps to the Capacity Building Committee (CBC),
- Collect and disseminate best practices and innovations within the African region,
- Identify and share lessons learned in capacity building with INTOSAI and across the African continent,
- Represent the interests of the African region through active participation in all INTOSAI meetings,
- Contribute to the development and revision of the INTOSAI standards,
- Raise awareness among African SAIs about INTOSAI-Donor cooperation and support their capacity building initiatives on how to gain access to available grants.

One good example of sharing lessons learned is the past collaboration between AFROSAI and EUROSAI where, in relation to the SDGs, both regional organisations have learned from each other regarding results, challenges, recommendations and perspectives related to the audit of SDG implementation.

4 RISK MANAGEMENT

There are many internal and external factors whose likelihood and importance might significantly inhibit or even prevent the realisation of the actions and the achievement of the objectives described in the previous chapter. Some of these factors have been addressed under the heading of key challenges, and others have been recognized as threats in this Plan's SWOT analysis (cf. Annex A1).

Against this background, important strategic risks have been identified and prioritised and appropriate risk mitigation measures have been formulated and integrated into the AFROSAI's Results Frameworks for the 2021-2026 strategic cycle (see table below).

Important strategic risks	Risk mitigation measures
Member SAIs are not able to establish and maintain full independence due to their socio-political and economic contexts	Assess the levels of independence of SAIs and support measures to fill the gaps according to the needs of each member SAI
Member SAIs' financial and in-kind contributions to AFROSAI are weakened by economic, social and environmental hazards	Help to strengthen the strategic change management of member SAIs while facilitating relations between member SAIs and their stakeholders

Financial support from regional and international partners and donors does not suffice to fill AFROSAI's strategic financing gaps	Develop a sustainability strategy for the optimal mobilization of the internal and external resources needed to achieve our strategic objectives
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It is understood that clear focus and perseverance will be required to address these strategic risks, and that activities and results in each area of Strategic Priority can contribute to their mitigation.

It is also understood that the above table is limited to AFROSAI's main risks and risk mitigation measures. Many other risk factors, both strategic and operational, may also inhibit the effective implementation of the present Strategic Plan, and many other risk mitigation measures will also be required. Weak communication with member SAIs, for example, may inhibit AFROSAI's ability to gauge their needs properly. Lack of access to required expertise may prevent AFROSAI from ensuring high-quality monitoring, evaluation, and reporting.

Strategic risk management is a process that will be well anchored in AFROSAI's governance architecture, as defined in the Organisation's Statutes. The General Secretariat will monitor, identify, prioritize, and report on important risks and risk mitigation measures on a regular basis to inform its member SAIs and external partners. Risk management issues will be highlighted in the Organisation's M&E, reporting and communication systems.

5 MONITORING, EVALUATION AND REPORTING

In a results-based management context, the establishment of a monitoring and evaluation (M&E) system remains a vital imperative for the achievement of the Organisation's new aspirations. Thus, three essential elements will make it possible to relate the results achieved to the objectives set out in this Strategic Plan and to explain any discrepancies: monitoring, evaluation, and reporting.

5.1 MONITORING

Monitoring requires the observation of Strategic Plan implementation in a systematic manner. Monitoring mechanisms should provide a continuous flow of reliable information to AFROSAI's decision makers and other stakeholders regarding the Organisation's resource base (*inputs*), the status of planned actions, activities and products (*outputs*), the achievement of its Strategic Objectives in all three areas of priority (*outcomes*) and the fulfilment of its Overall Objectives, missions, vision and values (*impacts*). Key Performance Indicators (KPIs) will be introduced to track progress at the level of each Overall Objective (see below).

Key performance indicators for AFROSAI's Strategic Plan 2021-2026

- (1) Percentage of African SAIs meeting the eight criteria of independence set out by the declaration of Mexico (target: 25% before 2026)
- (2) Percentage of African SAIs having published results of SAI Performance Measurement Framework (PMF) assessments based on INTOSAI methodology (target: 25% before 2026)
- (3) Percentage of AFROSAI member SAIs having expressed moderate to high satisfaction with the quality of the Organisation's principle products (target: 75% before end of 2026)

Sources of verification: Own annual surveys, interviews, and documentary research

Additional performance indicators may be introduced and applied as required for decision making, M&E and reporting. The status of the KPIs and other performance indicators should be reflected in the Organisation's annual reports.

Monitoring should also provide insight into the evolution of risk factors at continental and member SAI levels that may impede progress in implementation of the Strategic Plan.

Thus, the monitoring system is designed so that most of the information needs that vary according to the user are covered. In total, the General Secretariat and Technical Committees will carry out a systematic and detailed monitoring of the Strategic Plan and will produce regularly (quarterly and annually as appropriate) a report highlighting the results (both technical and financial) of the Strategic Plan interventions.

To this end, they will be responsible, according to their respective fields of competence, for the constitution and management of the reference database, the mid-term data, and the target data required by the Strategic Plan.

5.2 EVALUATION

The effectiveness of this Strategic Plan and its guarantee of success also depend to a large extent on the evaluation mechanisms provided for in the present Plan.

Thus, two types of evaluation will be conducted during the period 2021-2026:

- Mid-term evaluation
- Final evaluation

Given that the Strategic Cycle will last 6 years (2021-2026), the mid-term evaluation will be around the end of 2023. It will aim to enable the various organs of AFROSAI to control not only the level of progress achieved in the implementation of their activities, but also their contribution to the overall performance of the Organisation with reference to the annual work plans (operational plans) and in particular the overarching strategic framework. The mid-term evaluation should make it possible to appreciate:

- The effectiveness of the mechanisms and procedures implemented,
- The results and impacts of the interventions foreseen in the Strategic Plan in relation to the stated objectives and indicators, and
- The implementation gaps and the analysis of their root causes.

The mid-term evaluation should lead to relevant recommendations for the optimal implementation of the second half of the strategic cycle. It could be carried out by a working group appointed by the Governing Board for this purpose.

As for the final evaluation, it will take place at the end of the strategic cycle and should be carried out by an external evaluator appointed by the Governing Board for this purpose. This evaluation will serve as a diagnostic reference for the development of the Organisation's next strategic framework.

These evaluations will be based on the Results Framework and will consider the KPIs defined in this and other strategic planning documents.

5.3 REPORTING

While M&E aims to ensure systematic collection and analysis of relevant information supporting fulfilment of the AFROSAI's mission and progress towards its vision, reporting and communication are necessary to ensure that AFROSAI's member SAIs and other stakeholders benefit from the fruits of the M&E system.

The main reports and planning documents to be established and communicated to all member SAIs are the following:

- Annual work plans,
- Annual evaluation reports,
- Annual activity and performance reports (including the annual audited accounts),
- Semi-annual reports of the General Secretariat,
- The mid-term evaluation report
- Triennial performance reports,
- Ad hoc reports relating to specific thematic areas of high relevance,
- New editions of the AFROSAI Journal,
- The final evaluation report.

All above-mentioned reports will be made available on a timely basis to member SAIs and the public through the Organisation's website.

The roles and responsibilities of the Organisation's organs regarding the preparation, internal review and final approval of the above plans and reports are defined in the Organisation's Statutes.

6 GOVERNANCE ARCHITECTURE

The Organisation's governance architecture is characterized by the existence of diverse organs as well as the nature of their specific tasks and key roles they play in the context of Strategic Plan preparation, adoption, and implementation. Each organ in this governance architecture is expected to provide significant contributions to the efficient and effective implementation of the Strategic Plan. The specific roles and responsibilities of the individual organs are defined in detail in the Organisation's Statutes.

To this end, the specific roles and responsibilities of the various bodies and members are defined as follows:

General Assembly

The General Assembly is the supreme body of the organization. It meets once every three years and provides strategic direction to the organization.

Key roles:

- Adopt the strategic plan,
- Approve reports submitted by other AFROSAI bodies, including triennial performance reports.

Governing Board

The Governing Board is the executive body of the organization.

Key Roles:

- Approve the strategic plan prior to its adoption by the General Assembly,
- Approve annual work plans,

- Review and approve annual budget proposals to ensure they are aligned with the plan.

General Secretariat

The Head of the SAI of the country hosting the AFROSAI headquarters serves as the Secretary General.

Key roles:

- Develop and implement the Annual Work Plan for his/her jurisdiction,
- Raise awareness, popularize, and promote the AFROSAI Strategic Plan among its stakeholders
- Organize, supervise and report on the implementation of the Strategic Plan
- Initiate various evaluations of the Strategic Plan.

Language Sub-Groups

Established at the initiative of AFROSAI members to promote professional and technical cooperation among member institutions at the sub-regional level, taking into account their viability and effectiveness. The Sub-Regional Organizations (currently AFROSAI-A, AFROSAI-E, and CREFIAF) are responsible, among other things, for implementing AFROSAI's training and development activities.

Key Roles:

Conduct training and development activities at the level of AFROSAI's sub-regions

Contribute to reflections on technical issues

Report to the Steering Committee on their activities within the framework of this Strategic Plan

Technical Commissions, Working Groups, and Editorial Board of the AFROSAI Journal

Their tasks are to study specific issues related to the organization and functioning of AFROSAI and its member SAIs, in order to improve and harmonize auditing concepts and techniques.

Key Roles:

- Develop and implement the Annual Work Plans for their jurisdiction,
- Review actions taken and results achieved as outlined in the strategic plan,
- Contribute to the preparation of the future strategic plan.

SAI Members

SAIs are beneficiaries and stakeholders in the implementation of the Strategic Plan.

Key roles :

- To honor their commitments to AFROSAI in accordance with the statutes,
- Provide experts,
- Host and support, to the extent possible, the implementation activities of the Strategic Plan.

A1 SWOT Analysis

Strengths	Weaknesses
<ol style="list-style-type: none"> 1. Regional dynamics boosted by the stability of AFROSAI headquarters, the improving quality of the Governing Board meetings, the growing involvement of the Sub-Regional Organisations and an improved performance of the General Secretariat. 2. Great flexibility of AFROSAI to reforms and improvements in organisational models and practices. 3. Regional network, pool of resource persons (Training Specialist, ISSAI facilitators and others) and numerous current and diversified technical tools. 4. Some SAIs in the region are very proactive, providing financial resources, material resources and qualified staff to support regional activities. 5. Promotion of the activities and results of SAIs and Sub-Regional Groups. 6. Enhanced sense of community and regional identity. 7. Bilateral support and exchange of knowledge and resource persons between SAIs. 8. Greater transparency of AFROSAI's financial and accounting management. 9. Ability to serve as a platform for knowledge sharing and learning among member countries. 10. Diversity of languages and public financial management systems (Courts of Account, Westminster, General Inspections and Tribunal de Contas). 11. High number of members representing all African countries as well as some supranational organisations. 	<ol style="list-style-type: none"> 1. Limited appropriation and insufficient discharge of roles and responsibilities by several key actors in the implementation of the strategic plan. 2. Insufficient and limited financial resources due to the low contribution of members to the financing of AFROSAI. 3. Misunderstandings as to the appropriate articulation between regional activities and those of the Sub-Regional Organisations. 4. Limited exchanges between the Sub-Regional Organisations. 5. Limited communication and low responsiveness of members 6. Organic structure of AFROSAI less in tune with the changing aspirations, needs and institutional situations of the members and the Sub-Regional Organisations. 7. Lack of an adequately resourced Secretariat with multinational staff fully dedicated to regional activities. 8. The scope of AFROSAI's support to its members is still limited. 9. Many SAIs are understaffed and/or unable to involve their qualified staff in regional work. 10. No feedback and dissemination mechanism for the results of AFROSAI's participation in international meetings. 11. Limited access to funding from technical and financial partners and other donors. 12. Fragmentation of AFROSAI into 3 Sub-Regional Organisations with different priorities and perspectives on capacity building
Opportunities	Threats
<ol style="list-style-type: none"> 1. Growing demand from members for AFROSAI support in strengthening their institutional and technical capacity. 2. Growing commitment of members and desire for greater involvement of members in the conduct of AFROSAI activities and processes 3. Ongoing review of AFROSAI's Statutes for the modernization of its missions, structure, and practices. 4. Greater commitment by governments, global and regional political organisations to promote strong SAIs to help improve good governance. 5. Existence of strategic partnerships with INTOSAI regional groups, regional professional organisations and GIZ. 6. Better knowledge, visibility, and reputation of AFROSAI at INTOSAI and the African Union. 	<ol style="list-style-type: none"> 1. Economic slowdown in most member SAI countries likely to further weaken members' financial and in-kind contributions. 2. Differences in approaches, guidelines, and objectives between AFROSAI and its Sub-Regional Organisations, leading to competing actions. 3. Loss of qualified human resources who would leave SAIs and the region for better opportunities abroad. 4. External support with conditions not in line with AFROSAI's objectives and principles

<p>7. INTOSAI and IDI strategic options to prioritize the strengthening of INTOSAI regional organisations.</p> <p>8. Implementation of the 2030 and 2063 agendas involving the inclusive development of strong, effective, and transparent public institutions on the African continent.</p> <p>9. Implementation of joint capacity building programmes for some of AFROSAI member SAIs by IDI, CREFIAF, AFROSAI-E and several SAIs of AFROSAI-A.</p> <p>10. Greater flexibility of SAIs towards communication and availability of communication options and means.</p>	
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A2 Results Frameworks ¹

Overall Objective 1: A framework of actions adapted to the African context is implemented with a view to strengthening the technical and institutional capacities of African SAIs to address global issues that require a regional approach.

Specific Objectives	Principal Products	Key Actions
1.1 The independence of African SAIs, as the cornerstone of SAIs' credibility and hence the improvement of good governance and the well-being of citizens, is strengthened	<ul style="list-style-type: none"> Evaluations of the independence of several member SAIs exposed to high risk 	<ul style="list-style-type: none"> Establish effective partnerships and mobilize stakeholders to strengthen the independence of member SAIs, Assess the levels of independence of member SAIs exposed to high risk and support measures to fill the gaps according to their needs, Provide targeted support to SAIs in strengthening their independence.
1.2 The professional qualifications of public sector auditors and SAI staff in Africa are strengthened with a view to improving the quality of SAI audit results	<ul style="list-style-type: none"> Audit manuals elaborated in collaboration with the regional structures of SAI professionalization Training seminars to facilitate member SAIs' understanding and utilisation of new audit manuals 	<ul style="list-style-type: none"> Work with the African Professionalization Initiative to promote and establish structures and systems conducive for professionalising member SAIs and concerned public sector staff, Develop and propose options for competency frameworks adapted to the specific characteristics of existing SAI models at the continental level based on INTOSAI competency frameworks, Initiate actions to promote innovative auditing practices and to exploit the potential of technological tools for more professionalization in member SAIs, Contribute to the further development of the IFPP et disseminate it.
1.3 African SAIs evaluate implementation of the 2030 and 2063 agendas in their countries with a view to participating more actively and effectively in	<ul style="list-style-type: none"> Evaluation of statistical management systems in several African countries Regional framework of SAI participation in the agendas 2030 et 2063 	<ul style="list-style-type: none"> Monitor progress in the implementation of the SDGs and the AU's Agenda 2063, Encourage member SAI's to assess the compliance, financial and performance audits of major government programmes

¹ The present annex should serve an indicative frame of reference for AFROSAI's annual planning processes.

Specific Objectives	Principal Products	Key Actions
ongoing global and regional development initiatives.		<p>designed to achieve national development goals,</p> <ul style="list-style-type: none"> • Evaluate national statistical management systems and the ability of governments to use Big Data, • Encourage SAIs to audit and report on the public financial management reporting frameworks of their governments such that the data from those audits can be used on the continental level to address the identified weaknesses, • Develop and implement a regional framework for SAIs' participation in global processes of steering and reviewing achievement of the SDGs.
1.4 African SAIs work actively and effectively with key national and regional stakeholders to prevent and reduce the impact of IFFs in Africa	<ul style="list-style-type: none"> • Exemplary audit reports relating to new areas of external auditing published on AFROSAI's web site • Joint regional conference AFROSAI / AFROPAC regarding the prevention and reduction of IFFs in Africa 	<ul style="list-style-type: none"> • Encourage and provide technical support to member SAIs to conduct audits in new areas such as extractive industries, • Optimise AFROSAI's membership within the African GFG Network to take concerted actions, exchange of information and technical expertise to reduce the impact of IFFs, • Support member SAIs in capacity assessments of agencies and ministries responsible for financial management controls, governance, and surveillance of IFFs, • Establish mechanisms for the exchange of information on audit findings at regional, sub-regional and country levels, by optimizing the impact of member SAIs in reducing IFFs.
1.5 African SAIs, together with AFROSAI, promote the equality of men and women as a necessary precondition for sustainable economic, social, and political development	<ul style="list-style-type: none"> • Evaluation of gender aspects in the work of AFROSAI and its member SAIs 	<ul style="list-style-type: none"> • Facilitate the integration of gender issues in the audit work of member SAIs, • Take measures to promote the equal rights of men and women to participate in decision-making within AFROSAI and its member SAIs.

Overall Objective 2: The values of transparency, accountability, and integrity are reinforced in African SAIs permitting them to serve as models of good governance for the whole public sector.

Specific Objectives	Principal Products	Key Actions
2.1 African SAIs adopt and utilise effective and modern tools to enhance their performance	<ul style="list-style-type: none"> • Online training courses targeting member SAI auditors in the utilisation of modern and effective tools of performance management 	<ul style="list-style-type: none"> • Encourage member SAIs to use tools and conduct assessments of performance and to use the results of these assessments to engage with continental bodies (AU, Pan-African Parliament APRM etc.), donors, and development partners, • Contribute to the improvement of quality assurance and quality control systems in member SAIs.
2.2 Capacities for leadership and strategic change management in African SAIs are strengthened	<ul style="list-style-type: none"> • Regular publications relating to strategic management, leadership, and change management in member SAIs 	<ul style="list-style-type: none"> • Help to strengthen strategic change management in member SAIs, • Support member SAIs in their relations with their stakeholders.
2.3 African SAIs recognize and adopt good practices in transparency, accountability, and integrity	<ul style="list-style-type: none"> • Identification, documentation, and propagation of good SAI practices in use of codes of ethics and strengthening governance 	<ul style="list-style-type: none"> • Promote codes of ethics and their practical application in member SAIs, • Work towards effective good governance mechanisms in member SAIs.

Overall Objective 3: The transparency and visibility of AFROSAI as an umbrella and inclusive organisation of African SAIs are improved.

Specific Objectives	Principal Products	Key Actions
3.1 The structure and management of AFROSAI are adapted to better respond to the needs of the member SAIs	<ul style="list-style-type: none"> • Publication of AFROSAI's Statutes in several languages on its web site • Annual surveys of member SAI needs 	<ul style="list-style-type: none"> • Establish an efficient organisational structure within AFROSAI, • Strengthen transparency and accountability within AFROSAI's organs, • Improve the Organisation's performance management framework.
3.2 The mobilisation, management, and supervision of AFROSAI's resources contribute in an optimal manner to implementation of its Strategic Plan	<ul style="list-style-type: none"> • AFROSAI's sustainable financing strategy • Cooperation agreements with new technical and financial partners 	<ul style="list-style-type: none"> • Have qualified human resources working full time for AFROSAI, • Develop a sustainable financing strategy for the optimal mobilization of the internal and external resources needed to achieve our strategic objectives, • Develop cooperation with potential technical and financial partners, • Establish a regulatory framework conducive to the full and timely payment of annual member fees, • Ensure the sound management and financial stability of the Organisation's resources, • Sustain the achievements of the previous strategic plan and ensure the continuity of the organisation's operations
3.3 Cooperation and partnership agreements between AFROSAI, other regional organisations of INTOSAI and other regional and international partners are implemented efficiently and effectively	<ul style="list-style-type: none"> • Well-documented cooperation and partnership agreements that accessible to the public, • Independent evaluations of measures supported by new partners 	<ul style="list-style-type: none"> • Consolidate existing cooperation and partnership agreements, • Establish new agreements and close relations with other organisations that share AFROSAI's interests and objectives, • Conduct independent evaluations of the efficiency and effectiveness of measures realised according to the agreements.
3.4 The visibility of AFROSAI is improved	<ul style="list-style-type: none"> • Quarterly publication of the AFROSAI Journal • Active and visible participation in the activities of the LSGs, INTOSAI and other regional SAI networks 	<ul style="list-style-type: none"> • Develop visibility tools specific to AFROSAI, • Popularize the Strategic Plan among its stakeholders, • Promote the inclusion and representation of the LSGs in AFROSAI's actions, • Ensure an active presence in the forums of the continental political and professional organisations and of INTOSAI • Ensure a wide distribution of AFROSAI's principal products.

A3 List of Abbreviations

AFROPAC	African Organisation of Public Accounts Committees
AFROSAI	African Organisation of Supreme Audit Institutions
AFROSAI-A	African Organisation of Supreme Audit Institutions – Arabic speaking
AFROSAI-E	African Organisation of Supreme Audit Institutions – English speaking
APRM	African Peer Review Mechanism
ASOSAI	Asian Organisation of Supreme Audit Institutions
ATAF	African Tax Administration Forum
CABRI	Collaborative Africa Budget Reform Initiative
CBC	Capacity Building Committee
CREFIAF	Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques de L’Afrique Francophone
EUROSAI	European Organisation of Supreme Audit Institutions
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
GFG	Good Financial Governance
IDI	INTOSAI Development Initiative
IFF	Illicit Financial Flow
INCOSAI	International Congress of the International Organisation of the Supreme Audit Institutions
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAI	International Standard of Supreme Audit Institutions
KPI	Key Performance Indicator
KSC	Knowledge Sharing Committee
LSG	Linguistic Sub-Group
M&E	Monitoring and Evaluation
OLACEFS	Organisation of Latin American and Caribbean Supreme Audit Institutions
PAFA	Pan-African Federation of Accountants
PFM	Public Financial Management
PMF	Performance Management Framework
RBM	Results-Based Management
SAI	Supreme Audit Institution
SDG	Sustainable Development Goal
SWOT	Strengths, Weaknesses, Opportunities and Threats
UN	United Nations