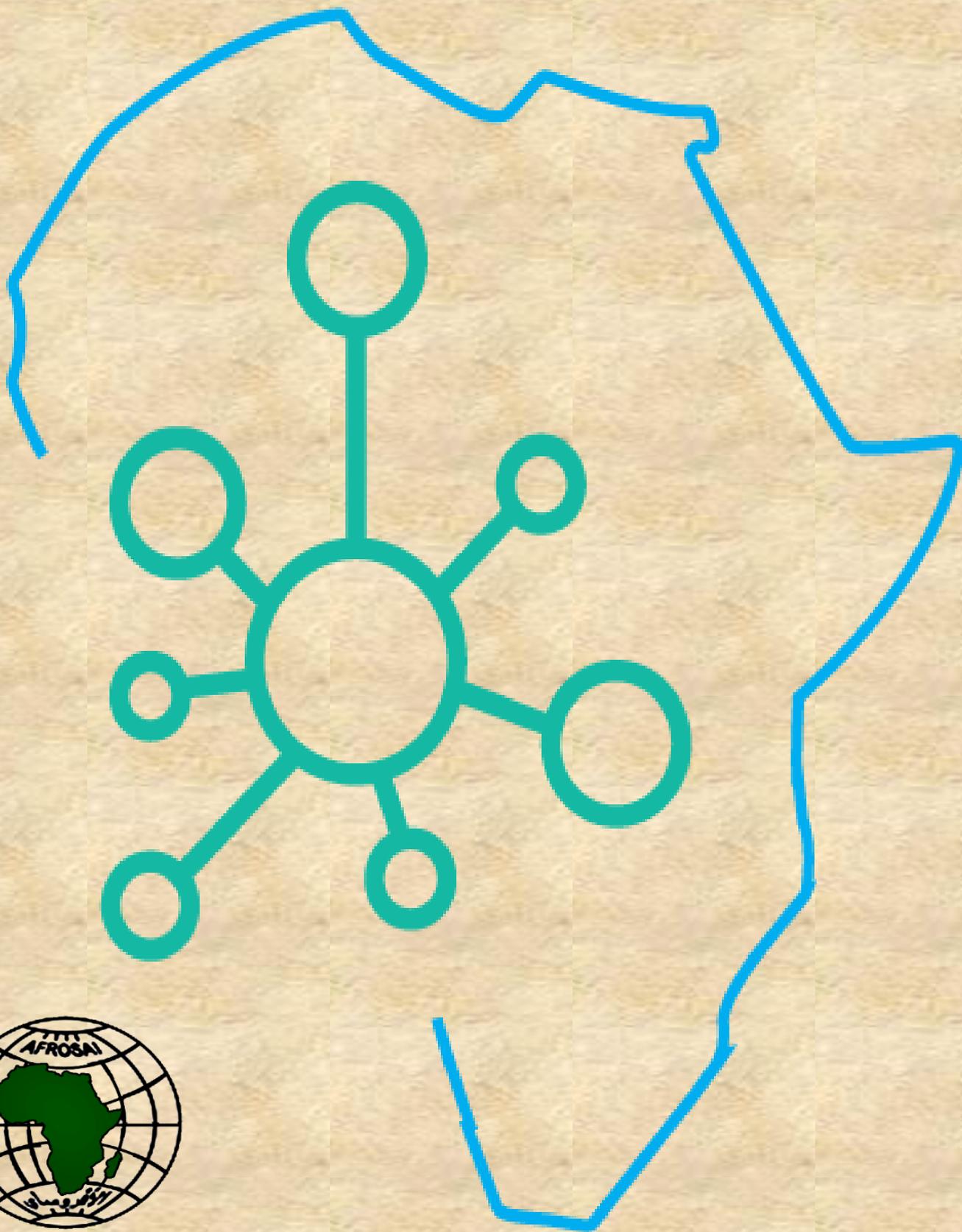


# African Organization of Supreme Audit Institutions



**2022-2027 STRATEGIC PLAN**

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## 1 OVERVIEW

### 1.1 VISION

AFROSAI a leading international organization at the service of good financial governance, serving as an open platform for African Supreme Audit Institutions (SAIs), for the pooling of assets and experiences, promoting the emergence of strong, independent and credible SAIs.

### 1.2 MISSIONS

The missions of AFROSAI as defined by its Statutes are as follows:

- (1) Act as a spokesperson and defender of the interests of its member SAIs at the continental level with a view to advocating for their independence;
- (2) Promote and sustain capacity building, cooperation and continuous improvement of the performance of member SAIs through the exchange of ideas, knowledge, professional and technical experience in public financial control;
- (3) Promote good governance by assisting SAIs so that they can help their respective governments improve their performance, increase accountability, preserve their credibility in public financial management, fight corruption, increase public confidence in the integrity of the state by encouraging the reception and effective and efficient use of public resources for the well-being of citizens;
- (4) Serve as a REGIONAL ORGANISATION of INTOSAI in the best interests of African SAIs and promote close and ongoing cooperation with INTOSAI and its other Regional Organizations;
- (5) Collaborate with its Sub regional Organizations in order to promote the pooling of their synergies and avoid duplication of efforts.
- (6) Collaborate with other African Organizations and Institutions working in the area of accountability, transparency, anti-corruption and good financial governance.

### 1.3 VALUES

To implement this Strategic Plan, we will be guided by the following values:

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

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

**Solidarity**: We advocate mutual support and cooperation between our SAIs, Sub-Regional Organizations and other INTOSAI Regional Organizations.

**Innovation**: We respond to emerging issues on the continent in terms of public finances.

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

**Equality**: We advocate legal equality and the sovereignty of each Member.

## 2 CONTEXT

The promotion of good governance in African States and the involvement of African SAIs in preserving the long-term sustainability of African States' policies are ideals on which AFROSAI's action is based as one of the seven INTOSAI Regional Organizations.

For the period from 2015 to 2020, AFROSAI has clearly set out its strategic vision of being "a leading international organization, fully committed to improving governance in Africa through the promotion of strong, independent and credible SAIs".

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

All in all, AFROSAI's previous Strategic Plan had, on the whole, the ambition to:

- strengthen AFROSAI's position as an organization capable of carrying the aspirations, needs, experiences and successes of all SAIs on the African continent to the global level and the INTOSAI community;
- promote a better response of AFROSAI to the needs and requests of its members, in particular with regard to strengthening the technical and institutional capacities of member SAIs;
- diversify, increase and strengthen interactions with stakeholders for the interest of capacity building of member SAIs;
- establish, consolidate and improve governance structures in order to support all actions to be carried out in an effective and credible manner.

The evaluation of the implementation of the previous Strategic Plan highlighted some positive aspects in terms of results achieved. Above all, it highlighted the difficulties that AFROSAI has faced during the period under review as well as some challenges, in view of its environment and the changing context for some of its members. All these elements allowed a strategic diagnosis of the organization, through a SWOT analysis (see Appendix A1), coupled with the examination of members' responses to the questionnaire intended to collect their opinions on the previous Strategic Plan. The purpose for these actions was to identify AFROSAI's priorities and develop clear strategies to achieve its priority areas during the new strategic period.

In addition, INTOSAI in its Strategic Plan, urges its Regional Organizations to play a greater role in its implementation in particular, by acting as "early warning" systems in the event of threats to the independence of SAIs. In addition, ensuring effective coordination, leadership and transparency of capacity-building efforts at the regional level will be addressed. Finally, Regional Organizations are also responsible for identifying, prioritizing and presenting emerging regional issues to INTOSAI.

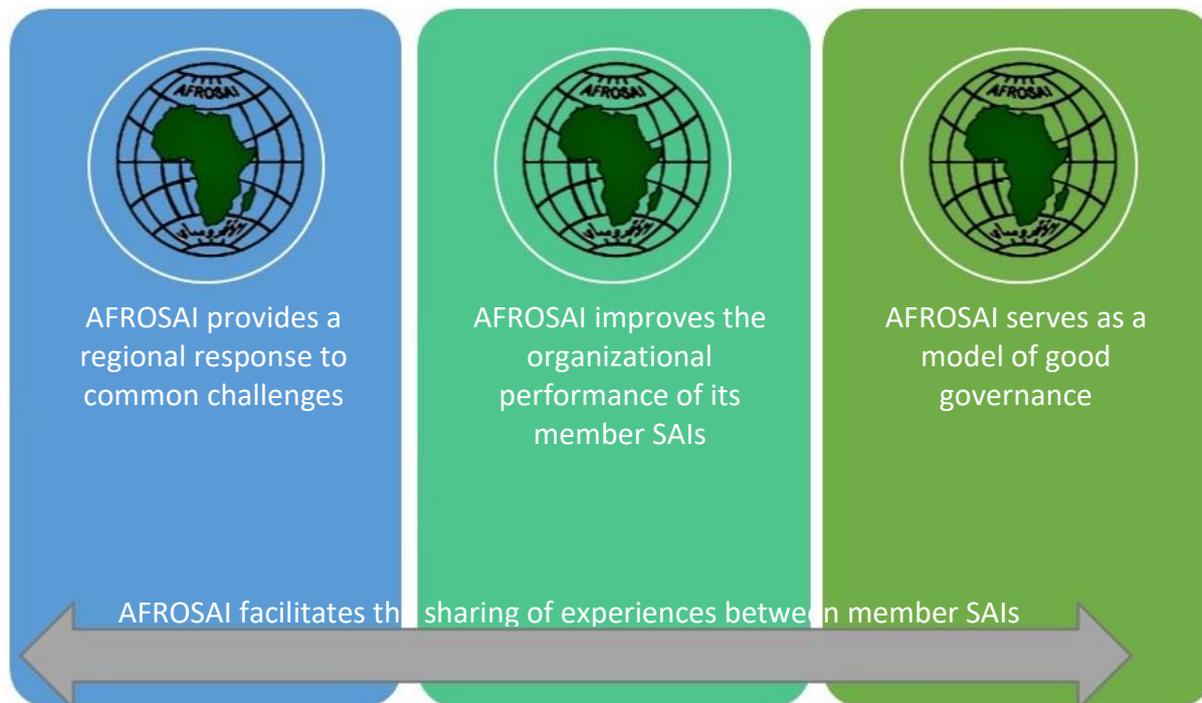
This Strategic Plan sets out AFROSAI's priorities for the next six years, from 2022 to 2027. This is the strategy that will govern the orientations of all the Organization's activities in terms of SAI development programs, sharing of experience, resource mobilization as well as the way AFROSAI will operate as an International Organization. It is also a common action programmed for the entire African community of public auditors, in which SAIs will choose the approaches and areas of work that will enable them have a great impact in their respective contexts.

Therefore, AFROSAI will help its member SAIs to identify their capacity development needs and obtain the necessary assistance. In this sense, this Strategic Plan is a real lever for creating the necessary capacities for SAIs, to become effective actors in the monitoring and review of sustainable development efforts at the national, regional and global levels, as well as to respond to other current and emerging opportunities and challenges.

Its orientations are part of three (03) priorities that will give us the direction to follow during the the Strategic Plan. These three priorities are based on another that is transversal to them and which

provides the modalities according to which AFROSAI will focus its interventions during the its strategic cycle, in order to optimize its chances of achieving its objectives.

The three (3) strategic priorities and the transversal priority of the Organization are as follows:



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

### Methodological Approach

The methodology applied in this Strategic Plan is based on the "results-based management" (RBM) approach. Thus, within each of the Organization's strategic priorities, distinctions are made between the following (causally related) levels of intervention:

- (1) **Global Objectives:** Significant high-level changes (impacts) induced by the implementation of the Strategic Plan,
- (2) **Specific Objectives:** Improved situations (outcomes) made possible in the strategic cycle through the use of AFROSAI's main products by its member SAIs, partners and own bodies,
- (3) **Main Outputs:** Goods and services of strategic importance (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 resources (instructors, inputs) required for the implementation of the Strategic Plan.

More detailed information on resources, actions (activities) and expected outputs will be provided within the framework of the Organization's Annual Work Plans (AWPs).

### 3 STRATEGIC PRIORITIES

#### 3.1 AFROSAI BRINGS A REGIONAL RESPONSE TO COMMON CHALLENGES

**Global Objective 1:** A framework for action stemming from global imperatives that AFROSAI adapts to the African context and implements, with a view to ensuring that SAIs in Africa appropriately address global issues that require a regional approach.

##### **3.1.1 Major Challenges**

One of the major challenges that has presided over the statutory reforms within AFROSAI is the clarification of the roles and responsibilities of AFROSAI on the one hand and the Sub-Regional Organizations (SROs) of the Organization on the other. Currently there are three Sub-Regional Organizations: AFROSAI-A, AFROSAI-E and CREFIAF. The objective is not only to reduce as much as possible the duplication of efforts and the waste of resources, both at the level of AFROSAI and the Sub-Regional Organizations, but also and above all to demonstrate to their members and different stakeholders the relevance of each of these umbrella organizations, one continental and the other sub-regional, by specializing each in the category of services they aim to offer to their member SAIs.

Also, although it is recognized that the prerogative of capacity building of member SAIs is generally devolved to Sub-Regional Organizations with regard to the geographical proximity and the linguistic and cultural community of their respective member SAIs, it remains that some issues due to their cross-border and multidimensional nature, the complexity of their challenges and the interdependence of their impact on the functioning of African SAIs, regardless of their subregional specificities, require a global approach initiated in the regional framework. To effectively address these challenges, AFROSAI intends to maintain its leadership in the direct capacity building services it provides to its member SAIs, and ensure the coordination, monitoring and transparency of capacity building efforts across the continent.

Among such questions, we can mention the following issues:

##### **3.1.2 Specific Questions and Answers**

###### **3.1.2.1 Independence of SAIs**

SAIs are confronted, each in its own environment, with institutional capacity problems mainly related to the issue of independence. While this assertion can be verified with all SAIs that make up the global public sector audit community, it is even truer in the context of African SAIs.

Indeed, these individual SAIs operate in different socio-political and economic contexts and are not often favourable to the establishment of total independence. Moreover, as the independence of SAIs is a prerequisite for the implementation of a sound audit practice in accordance with the INTOSAI Professional Declarations Framework, it should be consolidated throughout the African continent. Therefore, the guarantee of a more efficient and accountable public administration in Africa lies in the existence of more independent SAIs.

In this context, several SAIs within AFROSAI have put in place strategies, often with a very small scope, to strengthen their independence over the past decade, thus showing the limit of individual action.

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

To enable its member SAIs to fully fulfill their function in society, AFROSAI, following on from INTOSAI in this wake, through its various strategic planning, has always worked for the promotion of the independence of SAIs in accordance with the Lima and Mexico Declarations.

Over the period 2015-2020, AFROSAI's action has not been very noticeable in this area. Also, it must be more assertive for the next six years, in order to have stronger SAIs capable of making a difference

in the lives of African citizens. The actions to be carried out in this direction will contribute to the establishment of a monitoring system against threats to the independence of its member SAIs.

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

In order to achieve this specific objective, the following key actions are envisaged:

- establishing effective partnerships and mobilize stakeholders to strengthen the independence of member SAIs;
- assessing the levels of independence of member SAIs and support measures to address gaps according to their needs;
- providing targeted support to SAIs in strengthening their independence.

### **3.1.2.2 Professionalization of SAIs**

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

Indeed, if SAIs are to fully play their role as catalysts for the improvement of citizens' living conditions as prescribed by INTOSAI-P 12, they must necessarily carry out audits of the highest quality and provide reports to citizens that establish transparency, accountability and confidence in the management of public funds entrusted to the government.

Seen from this angle, professionalization therefore appears to be the keystone of the credibility of SAI's work and the guarantee of its relevance.

Although at the level of SAIs and Sub-Regional Organizations, professional development initiatives initiated individually by them remain crucial to ensure professionalism at the highest level (the African Professionalization Initiative led by AFROSAI-E), these may seem insufficient or fragmented if they are not part of logic of regional harmonization.

Thus, AFROSAI must work for professionalization at the continental level by communicating and coordinating on behalf of INTOSAI, the related actions with its member SAIs. This includes partnering with the Pan African Federation of Accountants (PAFA) and the INTOSAI Development Initiative (IDI) to assess the needs of its member SAIs and implement IDI's capacity development programs across the continent. AFROSAI can also act as a key partner in the development and dissemination of IDI products and initiatives.

**Specific Objective 1.2:** The professional qualifications of public sector auditors and SAI staff in Africa are strengthened in order to improve the quality of the results of audits carried out by member SAIs.

In order to achieve this specific objective, the following key actions are envisaged:

- work with Sub-Regional Organizations and Regional Professional Organizations to promote and establish structures and systems conducive to the professionalization of SAIs and their staff;
- develop and propose competence framework options adapted to the specificities of existing SAI models at continental level based on INTOSAI's competence frameworks;
- initiate actions to promote innovation in audit practices and exploit the potential of technological tools for a thorough professionalization of member SAIs;
- contribute further to the development of the INTOSAI Professional Declarations Framework and popularize it.

### **3.1.2.3 The 2030 agendas of the United Nations and the 2063 agendas of the African Union**

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

Two years later, in 2015, these aspirations were reiterated by all UN Member States that are committed to the Sustainable Development Goals (SDGs).

INTOSAI has responded to these requirements by integrating the SDGs into its cross-cutting priorities in order to achieve them. INTOSAI's cross-cutting priority No.2 calls for a contribution to the monitoring and revision of the SDGs in the specific context of each nation in terms of sustainable development and the individual missions of SAIs.

Therefore, the leading role of SAIs in the implementation of these development programs is undeniable as they can make a significant contribution through independent audits and thus bring value and benefits to the citizens of their country.

In order to offer this value, AFROSAI SAIs must have the required professional, institutional and organizational capacities. It is this quest for capacity development that underpins AFROSAI's intervention.

**Specific Objective 1.3:** African SAIs assess the implementation of the 2030 and 2063 Agendas in their countries, in order to participate more actively and effectively in ongoing regional and global development initiatives.

In order to achieve this specific objective, the following key actions are envisaged:

- monitor progress in the implementation of the SDGs and the AU Agenda 2063;
- encourage member SAIs to carry out financial, compliance and performance audits of key government programs established to achieve national development objectives;
- assess national statistical management systems and the ability of governments to exploit big data;
- encourage SAIs to audit and report on the public financial management framework of their respective governments, so that data from these audits can be used at the continental level to publicize identified weaknesses;
- develop and implement a regional framework for SAI participation in the overall SDG steering and review processes.

### **3.1.2.4 Illicit Financial Flows**

African Heads of State and Government adopted the Declaration on Illicit Financial Flows (IFFs) in 2015. This decision stems from the awareness by African countries of the growing scale and scale of IFFs from Africa, particularly in the extractive industries and natural resource exploitation sectors, which constitute a drain on the resources needed for Africa's development.

Based on this observation, African States are committed to combating this scourge through, among other things:

- the institutionalization of adequate legal and regulatory regimes for tax policies that prohibit banking secrecy;
- the fight against corruption;
- the establishment or strengthening of African institutions in charge of financial surveillance or investigation;
- strengthening the capacities of Member States to negotiate contracts (mining contracts, trade agreements, etc.). ;

- good fiscal management, identification and repatriation of lost resources through IFFs, which can greatly contribute to alternative sources of financing for Africa's development agenda.

Thus, good financial governance seems to be at the heart of the issues related to the challenges of IFFs.

In view of their pre-eminent role in this sector, African SAIs are once again called upon to promote through their missions, the efficient and rational management of public resources, the supervision of public administrations and the strengthening of transparency, accountability and integrity. However, it should be emphasized that good financial governance can only be achieved if all elements of the Public Financial Management (PFM) cycle function well and interact harmoniously.

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

**Specific Objective 1.4:** African SAIs engage actively and effectively in collaboration with key stakeholders at national and regional levels, to prevent and reduce the impact of IFFs in Africa.

AFROSAI's contribution to this initiative will be through the following actions:

- encourage and technically support member SAIs to conduct audits in the field of IFFs;
- optimize AFROSAI's membership of the BGF Network in Africa, to set up concerted actions for the exchange of information and technical expertise, in order to reduce the impact of IFFs;
- support member SAIs in assessing the capacities of ministries and agencies responsible for controls over the financial management, governance and supervision of IFFs;
- establish mechanisms for the exchange of information on audit results at national, sub-regional and regional levels, maximizing the impact of member SAIs in reducing IFFs.

### **3.1.2.5 Gender equality**

AFROSAI's sensitivity to gender equality is not new as evidenced by the adoption of a gender strategy in 2014. It should be intensified during this strategic cycle.

SAIs are key oversight bodies that can play an important role in promoting gender equality, notably through their audit and reporting on the implementation of national legislation and policies, but also international conventions, including SDG 5 on gender equality and the empowerment of women and girls.

The main reasons for examining compliance with the gender approach in audits are:

- to establish the extent to which the government is complying with its national and international commitments to gender equality, including the implementation of legislation, policies and action plans at the national level;
- to define and examine the gender-specific effects of public programs;
- to make recommendations to improve the design, implementation and results of public policies and programs, and thus contribute to better gender equality outcomes;
- to publish audit reports that address gender issues, in order to raise awareness among governments and other stakeholders on the importance of gender issues.

In addition, AFROSAI would also like to lead by example, by having a culture favourable to women's access to decision-making positions within it and within its member SAIs.

**Specific Objective 1.5:** African SAIs and AFROSAI support gender equality as a necessary social precondition to ensure full and sustainable economic, social and political development.

In order to achieve this specific objective, the following key actions are envisaged:

- facilitate the integration of gender in the audit work of member SAIs;
- take measures to promote gender equality in participation in decision-making processes within AFROSAI and its member SAIs.

## 3.2 AFROSAI IMPROVES THE ORGANIZATIONAL PERFORMANCE OF MEMBER SAIs

**Global Objective 2:** The values of transparency, accountability and integrity are reinforced within African SAIs, enabling them to serve as models of good governance for the entire public sector.

### 3.2.1 Major 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 they are national institutions in charge of supervising and controlling the use that governments make of public resources, in particular through procedures for controlling their resources and expenditures.

Yet, the analysis shows that if SAIs are to fully fulfill their assigned role in cleaning up public management, they must in turn lead by example and ensure good governance in all their operations. They represent models for the State and the public sector as a whole in terms of transparency, accountability and integrity. 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 good governance also depends on its credibility and its ability to carry out quality audits, which can have a real impact.

To ensure good governance within each SAI, each SAI must:

- plan, monitor, evaluate and manage its performance;
- adopt rules of ethics and promote a culture of integrity;
- drive organizational change;
- communicate with stakeholders and get their involvement;
- build strong partnerships.

Observation of the institutional and organizational environment of African SAIs shows weaknesses in their own governance systems in several respects. These weaknesses highlight the issues described below.

### 3.2.2 Specific Questions and Answers

#### 3.2.2.1 The Performance of SAIs

Several levers exist to increase performance within SAIs. Indeed, the search for performance by an SAI is not superfluous insofar as it contributes to the achievement of its internal development objectives and strengthens its credibility in the eyes of its external stakeholders.

The first step is to assess its performance against the INTOSAI Professional Declarations Framework and other internationally recognized practices in external public sector oversight, which would improve capacity development within SAIs.

In addition, the performance of the SAI is also based on the quality of the quality control and assurance mechanisms that exist within it.

**Specific Objective 2.1:** African SAIs adopt and use effective and modern tools to increase their performance.

In order to achieve this specific objective, the following key actions are envisaged:

- encourage member SAIs to use the tools, and to conduct performance evaluations and use the results of the evaluations 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 within the Member SAIs.

**3.2.2.2 Leadership and dialogue**

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

Strategic and operational plans can only be based on an assessment of the needs identified following a rigorous review of the SAI's audit and support functions in relation to its environment. Whether they are the result of a self-assessment, peer review or feedback on stakeholder perceptions, these assessments will provide a benchmark against which SAIs' progress in strategic change management can be measured. AFROSAI therefore intends to support all initiatives of member SAIs aimed at integrating this practice into their operation. For example, 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 from capacity development for good governance within its member SAIs.

In addition, while the performance of a SAI depends on the quality of its work, it is also strongly corollary of its ability to interact effectively with identified stakeholders who influence or are affected by the results of the audit. Although formal and informal, even institutional and non-institutional communication bridges 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 play their leadership role and improve their dialogue with key partners.

**Specific Objective 2.2:** Leadership and strategic change management capacities are strengthened within African SAIs.

In order to achieve this specific objective, the following key actions are envisaged:

- to help strengthen strategic change management within member SAIs;
- to provide support to member SAIs in relations with their stakeholders.

**3.2.2.3 The Good Governance of the SAIs**

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 analyzing their integrity risks and assessing the degree of maturity of good governance of SAIs

AFROSAI will also contribute to the establishment of a Code of Ethics within each SAI, in accordance with ISSAI 130 and to the establishment of mechanisms for the practical implementation of this Code.

Member SAIs must be transparent in their processes and in the way they report on their activities and performance in society, in order to serve as an example of the state structures they are called upon to control.

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

In order to achieve this specific objective, the following key actions are envisaged:

- to promote the development of Codes of Ethics and their practical application within member SAIs;
- to work towards the establishment of effective mechanisms for good governance within member SAIs.

### **3.3 AFROSAI SERVES AS A MODEL OF GOOD GOVERNANCE**

**Global Objective 3:** *The transparency and visibility of AFROSAI, as a lead and inclusive organization of African SAIs, is enhanced.*

#### **3.3.1 Major Challenges**

Governance refers to compliance with decisions, rules and practices intended to ensure the optimal functioning of an organization and the structures responsible for formulating, implementing and monitoring such decisions, rules and practices. It concerns the ability of an organization to effectively manage its resources and implement relevant policies, while ensuring democratic control over the bodies responsible for managing the organization.

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

- insufficient ownership of roles and responsibilities by AFROSAI Bodies;
- the lack of human resources working full-time for the Organization;
- the weakness of monitoring and evaluation mechanisms and reporting on the implementation of the Organization's Strategic Plans;
- the weak mobilization of internal and external resources to finance the Organization's operations;
- weak communication between AFROSAI and its internal and external stakeholders;
- the limited visibility of the Organization and its actions at the regional and global levels.

Despite these historical deficits, AFROSAI intends today more than ever to set an example and thus enshrine the Guiding Principles of Good Governance within the Organization.

SDG 16 of the UN's 2030 Agenda calls for effective, open and accountable institutions. AFROSAI, as the Umbrella Organization of External Auditors of the African Public Sector, considers this overall objective as the main objective of its interventions. It brings together institutions that, through their work, contribute significantly to the transparency and accountability of the public sector in their respective societies. The focus on SDG 16 demonstrates the societal relevance of AFROSAI not only for its member SAIs, but also for its external stakeholders. In order to remain relevant and effective, AFROSAI must constantly improve its mode of operation, its own accountability processes, as well as 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 progress towards organizational

excellence with a clear path to achieving the strategic objectives (global and specific) set out in this Plan.

### **3.3.2 Specific Questions and Answers**

#### **3.3.2.1 Meeting the needs of member SAIs**

This aspect is of paramount importance for more than one reason. On the one hand, it encourages AFROSAI to be proactive in making substantial changes in its organizational structure. These changes, reflected in the revised Statutes of the Organization, militate in favor of the creation of an Executive Directorate, that is to say a strong operational body responsible for steering the implementation of AFROSAI's Strategic Plans and fostering a spirit of excellence within the Organization. This change should also provide solutions to the problems of coordinating actions between AFROSAI bodies, dismantling silo mentalities and establishing a framework of coherence and convergence in the implementation of this Strategic Plan.

The Executive Directorate will help prepare effective AWP and ensure the best possible implementation of this Strategic Plan, through monitoring, evaluation and reporting on the actions provided for in the Plan. These actions will provide decision-makers, including the General Assembly and the Governing Board, with crucial information on their strategic and operational options.

**Specific Objective 3.1:** [The structure and management of AFROSAI are adapted to better meet the needs of member SAIs.](#)

In order to achieve this specific objective, the following key actions are envisaged:

- to establish an effective organizational structure within AFROSAI;
- to strengthen transparency and accountability within AFROSAI bodies;
- to improve the Organization's performance management framework.

#### **3.3.2.2 Implementation of the AFROSAI Strategic Plan**

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

In this context, AFROSAI intends to adapt its approach to resource mobilization by seizing existing opportunities to ensure funding for the implementation of this Strategic Plan. AFROSAI will promote the principles adopted in the INTOSAI Memorandum of Understanding on Donor Cooperation (MOU, 2009).

In addition, it will also develop and adapt its reporting tools at the continental level to meet the information needs of member SAIs, donors and international partners.

**Specific Objective 3.2:** [The mobilization, management and supervision of AFROSAI's resources contribute optimally to the implementation of its Strategic Plan.](#)

In order to achieve this specific objective, the following key actions are envisaged:

- to have qualified human resources working full time for AFROSAI ;
- to update and implement the sustainable financing strategy for the optimal mobilization of internal and external resources needed to achieve the Organization's strategic objectives;
- to develop and continue cooperation with technical and financial partners;
- to put in place a regulatory framework conducive to the full and timely payment of annual membership fees;

- to ensure the sound management and financial stability of the Organization's resources;
- to perpetuate the achievements of the former Strategic Plan and ensure the continuity of the functioning of the Organization.

### **3.3.2.3 Cooperation with other regional organizations**

As part of the implementation of INTOSAI's recommendations on cooperation between its bodies adopted in 2013, AFROSAI has committed to establish cooperation agreements with the other INTOSAI Regional Organizations. It has established partnership relationships with OLACEFS, EUROSAI and ASOSAI. AFROSAI has also entered into a partnership agreement with the Pan African Federation of Accountants (PAFA). To date, however, only a few actions of these commitments have been initiated.

For the next strategic cycle, AFROSAI aims at furthering expansion of its range of bilateral and multilateral relations and take full advantage of its membership in INTOSAI. This means that AFROSAI must identify, prioritize and present the key issues that emerge in the field of public sector external audit. It should also represent the interests of its member SAIs on these issues, through active participation in global events such as INCOSAI, and active cooperation with other institutions such as regional networks of SAIs and organizations with similar interests and objectives.

**Specific Objective 3.3:** *AFROSAI's cooperation and partnership agreements with other INTOSAI Regional Organizations and other regional and international partners are implemented in an efficient and effective manner.*

In order to achieve this specific objective, the following key actions are envisaged:

- to consolidate existing cooperation and partnership agreements;
- to establish new agreements and close relationships with other organizations that share AFROSAI's interests and objectives;
- to conduct independent evaluations of the efficiency and effectiveness of the measures initiated on the basis of the agreements.

### **3.3.2.4 The visibility of AFROSAI**

AFROSAI aims to develop a visibility strategy to capitalize on its strengths, and ensures that its main products are available and used effectively by its member SAIs and other stakeholders.

**Specific Objective 3.4:** *The visibility of AFROSAI is improved*

In order to achieve this specific objective, the following key actions are envisaged:

- to develop visibility tools specific to AFROSAI;
- to popularize the Strategic Plan to AFROSAI stakeholders;
- to promote the inclusion and representation of Sub-Regional Organizations in AFROSAI actions;
- to ensure a wide distribution of AFROSAI's main products;
- to ensure an active presence in the fora of continental political organizations and INTOSAI.

## **3.4 TRANSVERSAL APPROACH: AFROSAI FACILITATES THE SHARING OF EXPERIENCES**

**Global Objective 4:** *AFROSAI serves as an intermediary for the exchange of experience by facilitating professional cooperation at regional and international levels, with a view to the development of member SAIs.*

The sharing of experiences plays an important role in perpetuating, reusing, valuing and disseminating the knowledge produced within an organization so as not to leave anyone behind. This is why AFROSAI

makes a point of honor on this objective that it wants to cross-section, in order to serve as a base to facilitate the operationalization of its three strategic priorities.

The main interventions at this level are:

- to work for the establishment of a framework for cooperation and exchange between Sub-Regional Organizations;
- to develop a peer support mechanism;
- to seize and capitalize on the opportunities offered by INTOSAI and its structures.

### **3.4.1 Major Challenges**

In the face of time, faced with the constraints and challenges of the conjuncture linked to the diversity of its members, AFROSAI's unifying role, as an organization responsible at the regional level for the management and sharing of knowledge, has been somewhat hampered. Indeed, since its creation in 1976, AFROSAI has had to face several difficulties that have jeopardized its chances of achieving its ultimate goal, which is to foster close cooperation among its members.

The first difficulty worth noting here is related to linguistic diversity. The African continent is characterized by the multitude of spoken and written languages. This is a first level of blockage, preventing all SAIs from communicating effectively in the context of experience-sharing activities with each other.

The second difficulty, eminently linked to the previous one because it is corollary, is the cultural difference of SAIs. Indeed, if the SAIs of French-speaking and Portuguese-speaking countries have their origin in the Napoleonic system which favours the existence of SAIs of a jurisdictional nature (based on the Court of Auditors model), the SAIs in the English-speaking countries, for their part, are guided by the Westminster system (rather oriented towards the parliamentary system).

These characteristics of diversity both linguistically and in terms of types of SAIs explain the differences that exist at the level of AFROSAI SAIs in terms of organizational model, mandate, need and priority. All these discrepancies do not facilitate the implementation of experience-sharing activities.

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

It was noted in the previous strategic cycle by way of example that, there was a lack of clarity as to the areas to be covered by the sharing of experiences. In the absence of an appropriate collaborative platform, this challenge could not be fully addressed and the expected effects of this strategic direction remained mixed.

To overcome these shortcomings and restore knowledge sharing to its intrinsic dimension, AFROSAI has, in support of the three strategic priorities selected to guide its general orientations during the 2022-2027 strategic cycle, made the relevant choice to make the sharing of experiences a transversal objective in order to facilitate and sustain the achievements resulting from the effective implementation of these priorities.

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

### **3.4.2 Specific Questions and Answers**

#### **3.4.2.1 A framework for cooperation and exchange between Sub-Regional Organizations**

Reducing disparities between Sub-Regional Organizations is one of AFROSAI's leitmotivs for the next six years. The implementation of this objective will serve as an anchor for the erection of an open, collaborative and effective platform to facilitate the dissemination of products developed by The Sub-Regional Organizations and will consolidate practices within the Organization.

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

Here are some best practices that illustrate how AFROSAI wants to promote the exchange of experience between Sub-Regional Organizations:

- partnerships to organize interregional training seminars on topics of common interest;
- sharing of performance audit products and related tools such as the initiative for the adaptation of audit tools developed by AFROSAI-E to the needs of CREFIAF and vice versa;
- exchange of experts between Sub-Regional Organizations;
- peer reviews between Sub-Regional Organizations, for example when evaluating the performance of SAIs.

#### **3.4.2.2 Peer mutual aid mechanisms**

AFROSAI SAIs do not have the same level of development. Some need targeted support to sustainably strengthen their capacity and performance. Towards a role of mediator and facilitator in terms of knowledge sharing, AFROSAI intends to respond with agility and speed to the specific development needs of each of its members. The mutual assistance mechanism will consist of providing specific support to requesting SAIs by putting them in touch with international experts. This support will place greater emphasis on setting up a "knowledge market" where experts and SAIs are brought together to effectively support the latter.

Here are some exemplary cases that illustrate how AFROSAI wants to promote peer support mechanisms:

- the provision of targeted services tailored to the needs of requesting SAIs;
- the provision of AFROSAI experts for rapid interventions;
- coaching and mentoring activities.

AFROSAI will also encourage specific activities such as those deployed in Burkina Faso in 2014, where experts from various AFROSAI SAIs were mobilized to support the SAI of this 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 The opportunities offered by INTOSAI and its structures**

Through this support objective, AFROSAI intends to make the most of the range of opportunities offered by INTOSAI for the coming years. It is by no means a question of being passive at the rendezvous of giving and receiving, but rather of reciprocally making a regional contribution to the initiatives and products of INTOSAI and its structures, through the sharing of audit practices and tools developed within AFROSAI.

Here are some exemplary activities that illustrate how AFROSAI wants to seize the opportunities offered by INTOSAI and its structures:

- provide regional support for professionalization, including through cooperative audits and other experience-sharing activities, taking into account the context and individual mandates of SAIs;

- encourage member SAIs to actively participate in capacity building initiatives of IDI, the Knowledge Sharing Committee (KSC) and any other INTOSAI structure;
- communicate to the Capacity Development Committee (CBC) the needs of the African region and gaps in regional capacity building;
- collect and disseminate best practices and innovations in the African region;
- identify and share lessons learned in capacity building in the African region and with INTOSAI;
- represent the interests of the African region through active participation in all INTOSAI meetings;
- contribute to the development and revision of INTOSAI standards;
- raise awareness among SAIs about INTOSAI-donor cooperation and support capacity building initiatives on how to access available grants.

One of the best examples in this context is the collaboration between AFROSAI and EUROSAI. In this regard and on the issue of the SDGs, the two regional groups learned from one another about the results, challenges, recommendations and perspectives related to the audit of the SDGs.

#### 4 RISK MANAGEMENT

There are many internal and external factors whose probability and importance could significantly inhibit or even prevent the achievement of the actions and objectives described in the previous chapter. Some of these factors were discussed under the heading of major challenges and others were identified as threats in the SWOT analysis of this Plan (see Appendix A1).

In this context, significant strategic risks have been identified and prioritized and appropriate risk mitigation measures have been formulated and integrated into AFROSAI's results frameworks for the 2022-2027 strategic cycle (see table below).

Important Strategic Risks	Risk mitigation measures
Member SAIs are unable to establish and maintain adequate independence due to their socio-political and economic contexts	Assess the levels of independence of SAIs and support measures to address gaps based on the needs of each SAI
Member SAIs' financial and in-kind contributions to AFROSAI are weakened by economic, social and environmental risks	Help strengthen strategic change management within Member SAIs while facilitating relationships between Member SAIs and their stakeholders
Financial support from regional and international partners and donors is not enough to fill AFROSAI's strategic funding gaps	Develop a financial sustainability strategy for the optimal mobilization of internal and external resources necessary to achieve the Organization's strategic objectives

It is understood that clear focus and perseverance will be required to address these strategic risks and that activities and their outcomes in each strategic priority area can contribute to their mitigation.

It is also understood that the above table is limited to the main risks and risk mitigation measures of AFROSAI. Many other risk factors, both strategic and operational, may also impede the effective implementation of this Strategic Plan, and many other risk mitigation measures will also be required. Poor communication with member SAIs for example, can prevent AFROSAI from properly assessing their needs. Lack of access to the required expertise may prevent AFROSAI from providing 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 Organization's Statutes. The AFROSAI Executive Directorate will monitor, identify, prioritize, and report on significant risks and risk mitigation measures on a regular basis to inform member SAIs and external partners. Risk management issues will be highlighted in the Organization's monitoring and evaluation (M&E), reporting and communication systems.

## **5 MONITORING, EVALUATION AND REPORTING**

In a context of results-based management, the establishment of a monitoring and evaluation system remains a vital imperative for the realization of the Organization's new aspirations. Thus, three essential elements will make it possible to relate the results obtained with the objectives of the Strategic Plan and to explain the gaps if any; Monitoring, evaluation, and reporting.

### **5.1 Monitoring**

Monitoring requires the observation of the implementation of the Strategic Plan in a systematic way. Monitoring mechanisms should provide a continuous flow of reliable information to AFROSAI decision-makers and other stakeholders regarding the Organization's resource base (inputs), the status of planned actions and activities, the quantities and qualities of products made available to target groups (outputs), the level of achievement of its strategic objectives (outcomes), and the achievement of its overall objectives, missions, vision and values (impacts). Key Performance Indicators (KPIs) will be introduced to track progress in the level of achievement of each strategic objective (see below).

#### **Key Performance Indicator for the AFROSAI Strategic Plan 2022-2027**

- (1) Percentage of African SAIs meeting at least five (05) independence criteria set out in the Mexico Declaration (target: 50% by 2026)
- (2) Percentage of African SAIs that have published the results of SAI Performance Measurement Framework (PMF) evaluations based on INTOSAI methodology (target: 25% by 2026)

*Percentage of AFROSAI member SAIs who expressed moderate or high satisfaction with the quality of the Organization's main products (target: 75% by the end of 2026)*

***Audit Sources: annual own surveys, interviews, documentary research***

Additional performance indicators can be introduced and applied as appropriate for decision-making, monitoring and evaluation and reporting. The status of key performance indicators and other performance indicators should be reflected in the Organization's annual reports.

The monitoring should also provide an overview of the evolution of risk factors at the regional level and member SAIs that may hinder progress in the implementation of the Strategic Plan.

Thus, the tracking system is designed to cover most of the information needs that vary according to the user. In total, the Executive Directorate and the Presidents of the Priorities will carry out a systematic and detailed follow-up of the Strategic Plan and will produce regularly (quarterly and annually as appropriate) a report highlighting the results, both technical and financial, of the interventions provided for in the Strategic Plan.

To this end, the Executive Directorate and the Presidents of the priorities will be responsible according to their respective areas of competence, for the constitution and management of the reference database, the mid-term data and the target data referred to in the Strategic Plan.

## 5.2 Evaluation

The effectiveness of the Strategic Plan and the guarantee of its optimal implementation are also largely based on the evaluation mechanisms provided for within.

Thus, two types of evaluation are planned:

- Mid-term evaluation and
- final evaluation.
  
- Given that the strategic cycle will last for 6 years (2022-2027), the mid-term evaluation will be carried out before the next General Assembly. It will aim at enabling the various organs of AFROSAI to control not only the level of progress made in the implementation of their activities, but also their contribution to the overall performance of the Organization with reference to the AWP (operational plans), and in particular the related basic strategic framework. The mid-term evaluation should make it possible to assess:
  - the effectiveness of the mechanisms and procedures implemented;
  - the results and impacts of the Strategic Plan's interventions in relation to the stated objectives and indicators;
  - implementation gaps and analysis of their root cause.

The mid-term evaluation should result in relevant recommendations for optimal implementation in 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 done by an external evaluator, appointed by the Governing Board for this purpose. This evaluation will serve as a baseline diagnosis for the development of the Organization's next strategic framework.

These assessments are based on the Organization's Results Framework, which will take into account the indicators identified and contained in this and other strategic planning documents.

## 5.3 Reporting

While monitoring and evaluation (M&E) aims at ensuring the systematic collection and analysis of relevant information to support the optimal fulfillment of AFROSAI's missions and progress towards its vision, reporting and communication are necessary to ensure that AFROSAI member SAIs and other stakeholders benefit from the gains of the M&E system.

The main reports and planning documents to be prepared and communicated to all member SAIs are as follows:

- Annual work plan
- Annual activity and performance reports (including audited annual accounts);
- Semi-annual reports of the Executive Directorate;
- Mid-term evaluation report of the implementation of the Strategic Plan;
- Triennial performance reports
- Ad hoc reports on specific thematic areas of great importance;
- New editions of the AFROSAI Journal;
- Final evaluation report.

All of the above-mentioned reports will be made available to member SAIs and the general public on the Organization's website.

The roles and responsibilities of the organs of the Organization with respect to the preparation, internal review and final approval of the above-mentioned plans and reports are set out in the Statutes of the Organization.

## **6 GOVERNANCE ARCHITECTURE**

The governance architecture of the Organization is characterized by the existence of various bodies as well as the nature of their specific tasks and the key roles they play in the context of the preparation, adoption and implementation of the Strategic Plan. Each body in this governance architecture is expected to make a significant contribution to the efficient and effective implementation of the Strategic Plan.

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

### **The General Assembly**

The General Assembly is the supreme body of AFROSAI. It meets once every three years and provides strategic guidance to the Organization.

#### **Key roles:**

- adopts the Strategic Plan;
- approves reports submitted by other AFROSAI bodies, including triennial performance reports.

### **Governing Board**

The Governing Board is the executive body of the Organization.

#### **Key roles:**

- approves the Strategic Plan before its adoption by the General Assembly;
- approves the annual work plans;
- reviews and approves the annual budget drafts to ensure they are aligned with the Plan.

### **General Secretariat**

The Head of the SAI of the country hosting the AFROSAI headquarters assumes the functions of Secretary General.

#### **Key roles :**

- ensures the supervision and internal control of the activities and functioning of the Executive Directorate;
- produces report on AFROSAI's activities to the INTOSAI Governing Board.

### **Executive Directorate**

It is the operational and administrative body responsible for the overall implementation of the Strategic Plan.

#### **Key roles :**

- develops and implements the Annual Work Plan within its competence;
- raises awareness, popularizes, and promotes AFROSAI's Strategic Plan among its stakeholders;
- organizes, supervises and reports on the implementation of the Strategic Plan;
- initiates the various evaluations of the Strategic Plan.

### **Sub-Regional Organizations**

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

#### **Key roles :**

- provides training and development activities at the AFROSAI sub-regional level;
- contributes to reflections on Technical Themes;
- reports to the AFROSAI Governing Board on the activities they carry out within the framework of this Strategic Plan;

### **Specialized Organs**

These include the Presidents of priorities and technical working groups, the Governing Boards of the subcommittees of the Governing Board and the editorial committee of the AFROSAI journal, established in accordance with the Statutes of the Organization. Their tasks are to study specific issues related to the organization and functioning of AFROSAI, as well as those of its member SAIs, in order to improve and harmonize the concepts and techniques of public financial control.

#### **Key roles :**

- develop and implement the Annual Work Plans within their jurisdiction;
- review the actions taken and results achieved as planned in the Strategic Plan;
- contribute to the preparation of the future Strategic Plan.

### **Member SAIs**

SAIs are beneficiaries and actors of the implementation of the Strategic Plan.

#### **Key roles :**

- honour their commitments to AFROSAI, in accordance with the Statutes;
- make experts available;
- host and take charge to the extent possible, of the activities of implementation of the Strategic Plan.

## A1 SWOT Analysis

Strength	Weakness
<ol style="list-style-type: none"> <li>1. Regional dynamic reinforced by the stability of AFROSAI's headquarters, the increasing quality of the meetings of the Governing Board, the growing involvement of the Sub-Regional Organizations and a better performance of the General Secretariat.</li> <li>2. AFROSAI's great openness to reforms and improvements in organizational models and practices.</li> <li>3. Regional network, pool of resource persons (Training Specialist, ISSAI facilitators and others) and numerous, current and diversified technical tools.</li> <li>4. Some SAIs in the region are very proactive, providing financial resources, material resources and qualified personnel to support regional activities.</li> <li>5. Valorization of the activities and results of SAIs and Sub-Regional Organization.</li> <li>6. Strengthened sense of community and regional identity.</li> <li>7. Bilateral support and exchange of knowledge and resource persons between SAIs.</li> <li>8. Better transparency of AFROSAI's financial and accounting management.</li> <li>9. Ability to serve as a platform for knowledge sharing and learning among member countries.</li> <li>10 Linguistic diversity and public financial management systems (Courts of Auditors, Westminster, General Inspectorates and Tribunal de Contas).</li> <li>11. High number of members representing all African countries as well as some supranational organizations.</li> </ol>	<ol style="list-style-type: none"> <li>1. Limited ownership and insufficient exercise of roles and responsibilities by several key actors in the implementation of the Strategic Plan.</li> <li>2. Insufficient and limited financial resources, due to the low contribution of members to the financing of AFROSAI.</li> <li>3 Misunderstandings as to the appropriate articulation between regional activities and those of the Sub-Regional Organizations.</li> <li>4. Limited exchanges between Sub-Regional Organizations.</li> <li>5. Limited communication and low responsiveness of Members</li> <li>6. Organizational structure of AFROSAI less in line with the changing aspirations, needs and institutional situations of members and Sub-Regional Organizations.</li> <li>7. Lack of a Secretariat with sufficient resources and staff, fully dedicated to regional activities.</li> <li>8. Still limited scope of AFROSAI's support to its members.</li> <li>9. Many SAIs do not have quantitative and qualitative staff to participate in the implementation of regional work.</li> <li>10. Lack of a mechanism for feedback and dissemination of the results of AFROSAI's participation in international meetings.</li> <li>11. Limited access to funding from technical and financial partners and other donors.</li> <li>12. Fragmentation of AFROSAI into 3 Sub-Regional Organizations with different priorities and perspectives on capacity building.</li> </ol>
Opportunities	Threats
<ol style="list-style-type: none"> <li>1. Growing demands from members for support offered by AFROSAI to strengthen their institutional and technical capacities.</li> <li>2. Growing commitment of members and desire for greater involvement on their part in the conduct of AFROSAI activities and processes.</li> <li>3. Ongoing revision of the AFROSAI Statutes for the modernization of its missions, structure and practices.</li> </ol>	<ol style="list-style-type: none"> <li>1. Economic slowdown in most member countries likely to exacerbate the weakness of members' financial and in-kind contributions.</li> <li>2. Divergent approaches, orientations and objectives between AFROSAI and its Sub-Regional Organizations, resulting in competing actions.</li> </ol>

4. Increased engagement of governments, regional and global political organizations to promote independent SAIs to contribute to improved governance.

5. Existence of strategic partnerships with INTOSAI regional groupings, regional professional organizations and GIZ.

6. Better knowledge, visibility and notoriety of AFROSAI at the level of INTOSAI and the African Union.

7. INTOSAI and IDI strategic options to prioritize the strengthening of INTOSAI regional organizations.

8. Implementation of the 2030 and 2063 agendas involving an inclusive development of strong, efficient and transparent public institutions on the African continent.

9. Implementation of joint capacity-building programs for selected AFROSAI member SAIs by IDI, CREFIAF, AFROSAI-E and several AFROSAI-A SAIs.

10. Greater openness of SAIs to communication and availability of communication options and means.

3. Loss of qualified human resources that would leave SAIs and the region for better opportunities outside.

4. External support with conditions not in line with the objectives and principles of AFROSAI.

## A2 Results framework <sup>1</sup>

**Global Objective:** A framework for action stemming from global imperatives that AFROSAI adapts to the African context and implements to ensure that the African SAIS appropriately addresses global issues that require a regional approach.

Specific Objectives (Outcomes)	Main Products (Goods and services of strategic importance provided)	Key Actions (major processes ensuring the transformation of available resources)
1.1 The independence of African SAIs, as a cornerstone of SAIs' credibility, thus improving good governance and the well-being of citizens, is strengthened.	<ul style="list-style-type: none"> <li>Assessments of the independence of member SAIs</li> </ul>	<ul style="list-style-type: none"> <li>Establish effective partnerships and mobilize stakeholders to strengthen the independence of member SAIs;</li> <li>Assess the levels of independence of member SAIs and support measures to address gaps as needed;</li> <li>Provide targeted support to SAIs in strengthening their independence.</li> </ul>
1.2 The professional qualifications of public sector auditors and SAI staff in Africa are strengthened to improve the quality of audit results carried out by member SAIs.	<ul style="list-style-type: none"> <li>Audit manuals developed in collaboration with regional SAI professionalization structures;</li> <li>Training seminars to facilitate the mastery and use of the new audit manuals by member SAIs.</li> </ul>	<ul style="list-style-type: none"> <li>Work with Sub-Regional Organizations and Regional Professional Organizations, for the promotion and establishment of structures and systems conducive to the professionalization of SAIs members and relevant public sector staff;</li> <li>Develop and propose competence framework options adapted to the specificities of existing SAI models at continental level on the basis of INTOSAI's competence frameworks;</li> <li>Initiate actions to promote innovation in audit practices and exploit the potential of technological tools for a thorough professionalization of member SAIs;</li> <li>Contribute further to the development of the INTOSAI Professional Declarations Framework and popularize it.</li> </ul>
1.3 African SAIs are assessing the implementation of the 2030 and 2063 Agendas in their countries in order to participate more actively and effectively in ongoing global and regional development initiatives.	<ul style="list-style-type: none"> <li>Evaluation of the statistical management systems of African countries;</li> <li>Regional framework for SAI participation in the 2030 and 2063 agendas.</li> </ul>	<ul style="list-style-type: none"> <li>Monitor progress in the implementation of the SDGs and the AU Agenda 2063;</li> <li>Monitor progress in the implementation of the SDGs and the AU Agenda 2063; Encourage member SAIs to conduct financial, compliance, and performance audits of key government programs established to achieve national development goals;</li> <li>Evaluate national statistical management systems and the ability of governments to exploit Big Data;</li> <li>Encourage SAIs to audit and report on the public financial management framework of</li> </ul>

<sup>1</sup> This is an indicative frame of reference for AFROSAI's annual planning.

Specific Objectives (Outcomes)	Main Products (Goods and services of strategic importance provided)	Key Actions (major processes ensuring the transformation of available resources)
		<p>their respective governments, so that data from these audits can be used at the continental level to publicize identified weaknesses;</p> <ul style="list-style-type: none"> <li>• Develop and implement a regional framework for SAI participation in global SDG steering and review processes.</li> </ul>
<p>1.4 African SAIs actively and effectively engage with key stakeholders at national and regional levels to prevent and reduce the impact of IFFs in Africa.</p>	<ul style="list-style-type: none"> <li>• Exemplary audit reports on IFFs published on the AFROSAI website;</li> <li>• Joint AFROSAI / GFG in Africa Network regional conferences on the prevention and reduction of IFFs in Africa.</li> </ul>	<ul style="list-style-type: none"> <li>• Encourage and technically support member SAIs to conduct audits in the field of IFFs;</li> <li>• Optimize AFROSAI's membership of the GFG Network in Africa, to set up concerted actions for the exchange of information and technical expertise, in order to reduce the impact of IFFs;</li> <li>• Support member SAIs in capacity assessments of ministries and agencies responsible for controls over the financial management, governance and oversight of IFFs;</li> <li>• Establish mechanisms for the exchange of information on audit results at national, sub-regional and regional levels, maximizing the impact of member SAIs in reducing IFFs.</li> </ul>
<p>1.5 African SAIs and AFROSAI support gender equality as a necessary social precondition for sustainable economic, social, and political development.</p>	<ul style="list-style-type: none"> <li>• Evaluation of the gender aspect in the work of AFROSAI and its member SAIs.</li> </ul>	<ul style="list-style-type: none"> <li>• Facilitate the integration of the gender aspect in the audit work of member SAIs;</li> <li>• Take measures to promote gender equality in participation in decision-making processes within AFROSAI and its member SAIs.</li> </ul>

**Global Objective 2: The values of transparency, accountability, and integrity are reinforced within African SAIs, enabling them to serve as models of good governance for the entire public sector.**

Specific Objectives	Principal Products	Key Actions
2.1 African SAIs are adopting and using effective and modern tools to increase their performance.	Online training courses organized for staff of member SAIs on the use of modern and effective performance management tools.	<ul style="list-style-type: none"> <li>• Encourage member SAIs to use the tools, and conduct performance evaluations and use the results of the evaluations to engage with continental bodies (AU, Pan-African Parliament, APRM, etc.), donors, and development partners;</li> <li>• Contribute to the improvement of quality assurance and quality control systems within member SAIs.</li> </ul>
2.2 Leadership and strategic change management capacities are strengthened within African SAIs.	Regular publications on the strategic management, leadership and change management of SAIs.	<ul style="list-style-type: none"> <li>• Help strengthen strategic change management within member SAIs;</li> <li>• Provide support to member SAIs in their relations with their stakeholders.</li> </ul>
2.3 African SAIs recognize and adopt good practices of transparency, accountability and integrity.	Identification, documentation, and dissemination of SAI good practices in terms of Codes of Ethics and strengthening governance.	<ul style="list-style-type: none"> <li>• Promote the development of Codes of Ethics and their practical application within member SAIs;</li> <li>• Work towards the establishment of effective mechanisms for good governance within member SAIs.</li> </ul>

**Global Objective 3: Transparency and visibility of AFROSAI as a leading and inclusive Organization of African SAIs is enhanced.**

Specific Objectives	Principal Products	Key Actions
3.1 The structure and management of AFROSAI are adapted to better meet the needs of member SAIs.	<ul style="list-style-type: none"> <li>• Publication of the AFROSAI Statutes in all its official languages on its website;</li> <li>• Annual survey of the needs of member SAIs.</li> </ul>	<ul style="list-style-type: none"> <li>• Establish an effective organizational structure within AFROSAI;</li> <li>• Strengthen transparency and accountability within AFROSAI bodies;</li> <li>• Improve the Organization's performance management framework.</li> </ul>
3.2 Mobilization, management and supervision of AFROSAI's resources, contribute optimally to the implementation of its Strategic Plan.	<ul style="list-style-type: none"> <li>• AFROSAI Sustainable Financing Strategy;</li> <li>• Cooperation agreements with new technical and financial partners.</li> </ul>	<ul style="list-style-type: none"> <li>• Have qualified human resources working full-time for AFROSAI;</li> <li>• Update and implement the sustainable financing strategy for the optimal mobilization of internal and external resources necessary to achieve the Strategic Objectives of the Organization;</li> <li>• Develop cooperation with potential technical and financial partners;</li> <li>• Establish a regulatory framework conducive to the full and timely payment of annual membership fees;</li> <li>• Ensure the sound management and financial stability of the Organization's resources;</li> <li>• Perpetuate the achievements of the former Strategic Plan and ensure the continuity of the functioning of the Organization.</li> </ul>
3.3 AFROSAI's cooperation and partnership agreements with other INTOSAI Regional Organizations and other regional and international partners are implemented efficiently and effectively.	<ul style="list-style-type: none"> <li>• Cooperation and partnership agreements that are well documented and accessible to the public;</li> <li>• Independent evaluations of several measures supported by the new partners.</li> </ul>	<ul style="list-style-type: none"> <li>• Consolidate existing cooperation and partnership agreements;</li> <li>• Establish new agreements and close relationships with other organizations that share the interests and objectives of AFROSAI;</li> <li>• Conduct independent evaluations of the efficiency and effectiveness of measures initiated on the basis of the agreements.</li> </ul>
3.4 The visibility of AFROSAI is improved.	<ul style="list-style-type: none"> <li>• Quarterly publication of AFROSAI Journals;</li> <li>• Active and visible participation in the activities of Sub-Regional Organizations, INTOSAI and other regional SAI networks.</li> </ul>	<ul style="list-style-type: none"> <li>• Develop visibility tools specific to AFROSAI;</li> <li>• Popularize the Strategic Plan to AFROSAI stakeholders;</li> <li>• Promote the inclusion and representation of Sub-Regional Organizations in AFROSAI actions;</li> <li>• Ensure an active presence in the fora of continental political and professional organizations and INTOSAI ;</li> <li>• Ensure a wide distribution of AFROSAI's main products.</li> </ul>

### **A3 List of Acronyms**

AFROPAC	African Organization of Public Accounts Committees
AFROSAI	African Organization of Supreme Audit Institutions
AFROSAI-A	African Organization of Supreme Audit Institutions (Arabophone)
AFROSAI-E	African Organization of Supreme Audit Institutions (Anglophone)
APRM	African Peer Review Mechanism
ASOSAI	Asian Organization of Supreme Audit Institutions
ATAF	African Tax Administration Forum
AWP	Annual Work Plan
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 Organization of Supreme Audit Institutions
GGF	Good Financial Governance
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
IDI	INTOSAI Development Initiative
IFFs	Illicit Financial Flows
M&E	Monitoring and Evaluation
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
PAFA	Pan-African Federation of Accountants
PFM	Public Finance Management
PMF	Performance Measurement Framework
RM	Results-based Management
SAI	Supreme Audit Institutions
SDO	Sustainable Development Objective
SRO	Sub-Regional Organisations
SWOT	Strengths, Weaknesses, Opportunities and Threats
UNO	United Nations Organisation

