STRATEGIC **PLAN**
2020-2024

AFROSAI-E

OUR **VISION**

To make a difference in the performance of SAIs

OUR **MISSION**

We commit to support and cooperate with our member SAIs to enhance their institutional capacity to successfully fulfill their audit mandates, thereby making a difference to the lives of citizens

OUR **VALUES**

Professional
Innovative
Collaborative

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FOREWORD

The AFROSAI-E Auditors-General met in May 2019 in Maputo, Mozambique for the 16th Annual General Meeting. They shared ideas and reflections on the region's growth to date and deliberated on the strategic direction for the period 2020 to 2024. This underscored the value of regional interactions, sharing ideas with development partners and the importance of continuously assessing progress of this Strategic Plan and its objectives.

This Strategic Plan builds on the achievements from the previous Corporate Plan with goals and objectives that are purposeful and outcome driven. These will guide and position the planned capacity building interventions to be more impactful both at the Secretariat and individual member-SAI level.

In developing this strategy, the mission statement and the values were reviewed and amended to be more inclusive and reflective of the journey for the next strategic period. Previous achievements and future milestones were carefully considered to set more relevant and aspiring values.

The ultimate achievement of the outcomes as detailed in this Strategic Plan, is dependent on successfully matching SAI needs with the Secretariat-driven capacity development opportunities / interventions and implementation of these learnings at SAI level. Below are some of the opportunities / interventions available to meet member-SAI needs:

- **Leadership development:** Effective leadership is the area where the most significant impact can be achieved in the shortest amount of time. To continue a transformative and sustainable path, emphasis will be on:
  - succession planning across all levels of the organisation;
  - continuously evaluating organisational culture;
  - inclusivity, especially in terms of gender and country demographics to empower all staff to perform to the best of their ability;
  - creating more opportunities for Heads of SAIs to benefit from peer support, knowledge and experience; and

  - leadership development covering technical and influential leadership skills.

- **Professional accountancy capacity:** For the work of SAIs to enhance public finance management, talented accountancy professionals are needed in SAIs and the wider public sector. The African Professionalisation Initiative (API) is designed to address this need. Its success can be catalysed through:
  - Auditors-General conducting high-level advocacy for the activities and principles of the API with continental structures like the African Union and in their countries with Heads of State, Parliament, Ministers of Finance, Public Service Commissions, professional accountancy organisations and local regulators.
  - SAIs support the development and retention of talented accountancy professionals in the public sector.

- **Emerging opportunities and risks**: Member-SAIs should continually scan local, regional and international environments for developments, adapt approaches and respond through sound risk management processes. Public sector auditing will continue to be impacted by technology, political and societal change, which presents both opportunities and threats to SAIs. For example:
  - The fourth industrial revolution is changing both what is audited and how it is audited through applications of artificial intelligence, big data, automisation and block chains, amongst others.
  - Risks to the independence, reputation and relevance of SAIs continue to emerge.
  - Citizens, armed with access to more information than ever before, will continue to demand greater accountability of leaders and institutions.

- **Monitoring progress:** The Institutional Capacity Building Framework (ICBF) continues to be a vital regional tool to measure member-SAI progress to close maturity gaps as they implement the learnings acquired from various interventions. It is for this reason that the ICBF forms the basis of the Theory of Change for this strategic plan period. Reliable self-assessment results are paramount to illustrate

both SAI needs and the level of developmental growth in SAIs. AFROSAI-E quality assurance reviews will be used to validate the self-assessment results but cannot replace the need for strong SAI internal quality management and institutional strengthening.

- **Training capacity:** Increasing the number and quality of experts to be used as trainers, facilitators, resource persons etc., is a fundamental principle to sustain capacity building in the region.

  Gaining a deeper understanding of SAI needs, matching these needs to capacity building opportunities and growing a sustainable regional pool of experts will create further opportunities for the Secretariat to be more innovative in its approaches to research and develop relevant and most needed material, methodologies and tools.

- **Peer support:** SAIs with strong capacity and capability in specific areas will be encouraged to provide peer support to other member SAIs to help them build similar capabilities. To ensure the success of such an approach, SAIs in need of peer support will be matched to the SAIs with available capacity and capabilities.

PART I: STRATEGIC PLAN

1. ABOUT US

Background

In 2005 the relationship between English-speaking Supreme Audit Institutions (SAIs) in Africa was formalised by the adoption of a set of Statutes and Regulations, subsequently amended in 2013, in terms of which AFROSAI-E is an autonomous, independent and non-political organisation established as a permanent institution with links to INTOSAI and AFROSAI.

Since then the member base grew to 26 members. In line with our mandate, we continue to support our members to enhance their institutional capacity, improve their audit performance and successfully fulfil their audit mandates thereby enabling our members to make a difference in the lives of citizens and being recognised globally as leading organisations in their countries. We are proud that our recent independent evaluation report showed that member SAIs collectively achieved value from AFROSAI-E.

This Strategic Plan builds on the recommendations from the independent evaluation conducted in 2018 and incorporates the principles from ISSAI 12. It details the desired final SAI outcomes, Secretariat outcomes and key performance indicators for each of the strategic goals. These outcomes will be catalysts of enablers for SAIs' development and will be reported on in the Integrated Annual Report. The changes on SAI level, in terms of impact, will be measured via the ICBF and reported on in the annual State of the Region report.

Accountability and Reporting

The organisation consists of a Governing Board, which is the supreme authority and an executive Secretariat responsible for implementing the Governing Board's decisions. The Governing Board meets annually and, in terms of the Statutes:

- Approve the five-year strategic plan, annual work plan and budget, annual report and audited financial statements and the state of the region report. These are made available to donors and development partners in accordance with specific agreements.

- Take policy decisions and providing strategic direction, reviewing progress and establishing guidelines necessary to attain the objectives of the organisation.

- Approve and amending the statutes and regulations.

- Foster communication and close cooperation amongst its members and stakeholders within the framework of INTOSAI.

The Governing Board has four Sub-committees to oversee certain activities of the organisation on its behalf: Capacity Building, Human Resources, Finance and Audit. Each board member serves on one of these Sub-committees and the outcomes and recommendations stemming from their deliberations are considered for endorsement by the full Board.

AFROSAI-E Governance Structure

Institutional partners/donors

Governing Board 26 Members

Chief Executive Officer

Executive Officers

Executive Secretariat

Planning Committee

Technical Committee

Subject Matter Expert Committee

Subcommittees

Capacity building

Human Resources

Finance

Audit

The capacity building subcommittee
Oversees matters pertaining to the planned outputs and performances of the preceding year, including but not limited to the state of the region report and work plan outputs, the upcoming year's work plan activities, stakeholder satisfaction and independent mid-term reviews.

The human resources subcommittee
Oversees the matters provided for in the Human Resource Regulations of the Secretariat.

The finance subcommittee
Oversees matters pertaining to the funding of programmes, including but not limited to, membership fees, budget of the upcoming work plan activities and donor funding proposals.

The audit subcommittee
Oversees matters pertaining to the financial performance of AFROSAI-E and its programmes, including but not limited, to the financial statements and auditor's report, financial information contained in process reports and the appointment of external auditors.

The Secretariat is hosted by a member SAI and the head of that SAI has an oversight responsibility in terms of article 11(3) of the Statutes and reports to the Governing Board on an annual basis. The Secretariat is hosted in South Africa and in 2016 signed a Memorandum of Understanding for the period until December 2022. The Secretariat is led by a Chief Executive Officer appointed by the Governing Board.

The values we live by

Professional
- we lead by example
- we uphold high standards of ethics and quality
- we take ownership & accountability

Innovative
- we constantly strive to redefine the standard of excellence
- we are responsive to change, adaptable and agile
- we have a constant desire for renewal & improvement

Collaborative
- we listen and are open to the ideas of others
- we work together to achieve common goals
- we find mutually beneficial solutions

THE ROLE OF SUPREME AUDIT INSTITUTIONS

WHO

SAIs play a vital role in facilitating accountability of governments to legislatures and the public for their stewardship of public funds.
Their primary role is to help ensure the transparency of government operations.

WHAT

SAIs are uniquely positioned to provide independent assurance on:

The use of public resources and how effectively such resources are utilised to essentially make a difference in the lives of citizens.

The extent to which the executive branch of government is operating within the law.

The effectiveness of its public financial management systems.

This underpins accountability mechanisms, which in turn leads to improved decision-making and good financial governance.

HOW

Carrying out mandates, guided by ISSAI 12: Value and Benefits of Supreme Audit Institutions – makes a difference to the lives of citizens.

Through audits governments can be influenced to strengthen accountability, transparency and integrity of its actions.

Being a source of independent and objective insights and having meaningful dialogues with stakeholders on the outcomes from their work.

ISSAI 12 also requires SAIs to lead by example by reporting on its own performance and be audited annually by an independent auditor.

2. THE INSTITUTIONAL CAPACITY BUILDING FRAMEWORK

In responding to the changes, pressures and challenges in the public sector, SAIs should continuously develop their professional and institutional capacity to discharge the requirements of their mandates in the most efficient and effective way. One of the methods used to measure capabilities of SAIs is the AFROSAI-E Institutional Capacity Building Framework (ICBF) – used in the following ways:

• Via general self-assessments, enabling SAIs to identify areas of improvement and how these can be achieved from an institutional perspective (own capacity building). If used effectively and continuously, this will provide invaluable information to management to guide their strategies and track progress against planned initiatives and ultimately improve performance. This should, however, be done at least quarterly if not more frequently and monitoring and evaluation must be done on an executive level.

• Benchmark self-assessment results against other SAIs through the annual state of the region report.

• As a joint strategic target among members to achieve. The target is level 3 of the maturity framework and, going forward, members that have already achieved level 3 should better assist members that are still below target.

• This collective knowledge enables the Secretariat to better understand the needs in the region and allow for the development of learning interventions in a responsive way, and can be used to assess the implementation of learning outcomes.

• When development partners and donors interact with SAIs, they can also use the specific ICBF information to better understand the SAI's needs and focus bilateral agreements.

The ICBF covers five domains and five development levels. An annual State of the Region ICBF Self-Assessment Report is prepared and, once adopted at the annual Governing Board meeting, becomes a public document. This Report has piqued the interest of donors, institutional partners, and other stakeholders, and it is therefore crucial that the information from the individual SAIs should be as valid and realistic as possible. Any "over-rating" of the actual situation at the SAI regarding its maturity level can be counterproductive to the interest of and support from development partners and donors.

"The secret of change is to focus all your energy

not on fighting the old, but on building the new."

- Socrates -

Five Domains

Domain	Independence and Legal Framework	Organisation and Management	Human Resources	Audit Standards and Methodology	Communication and Stakeholder Management
What it covers	Lima Declaration (ISSAI 1) Mexico Declaration (ISSAI 10)	Organisational and management tools and to use them efficiently, and in the way leaders should behave	Management and staff development	All audit types as per ISSAIs	Internal and external communication by the SAI
Includes	Constitutional / legal framework Mandate to discharge its function with access to information	Leadership direction, strategic and operational planning	A human resource and professional development policy	Audit planning, capacity, risk assessments, audit coverage	Strategy covering legal framework, vision, mission and values, stakeholder analysis
	Financial autonomy and managerial / administrative autonomy	Organisational development, including performance auditing, IT/IS auditing and IT-support function	Development plan(s) aligned with the strategic and annual operational plan	Audit manuals aligned to international standards, reviewed and updated regularly	Communication with Parliament, Public Accounts Committee and Judiciary, oversight bodies, ministries etc.
	Independence of the Head of SAI and staff	An operational internal control system	Staff recruitment, development, welfare, performance, retention and exit	Audit manuals connected to learning programmes	Internal communication aligning vision, mission, goals and objectives
	Publish and disseminate audit reports directly to Parliament	Management information system (MIS) tracking key information	Onboarding programme, on-the-job training, qualifications and coaching and mentoring	Quality control measures and quality assurance (internal and external)	Engagements with media, public, academic institutions and international community etc.
	SAI report on own performance and audited by independent external auditor	Code of ethics and its monitoring	Capacity to use information and develop skills plans (a learning organisation)	Audit techniques e.g. electronic working papers and computer assisted audit techniques	

Five Developmental Levels

The ICBF is measured across five development levels with an institutional perspective at each level, which describe the development of the SAI.
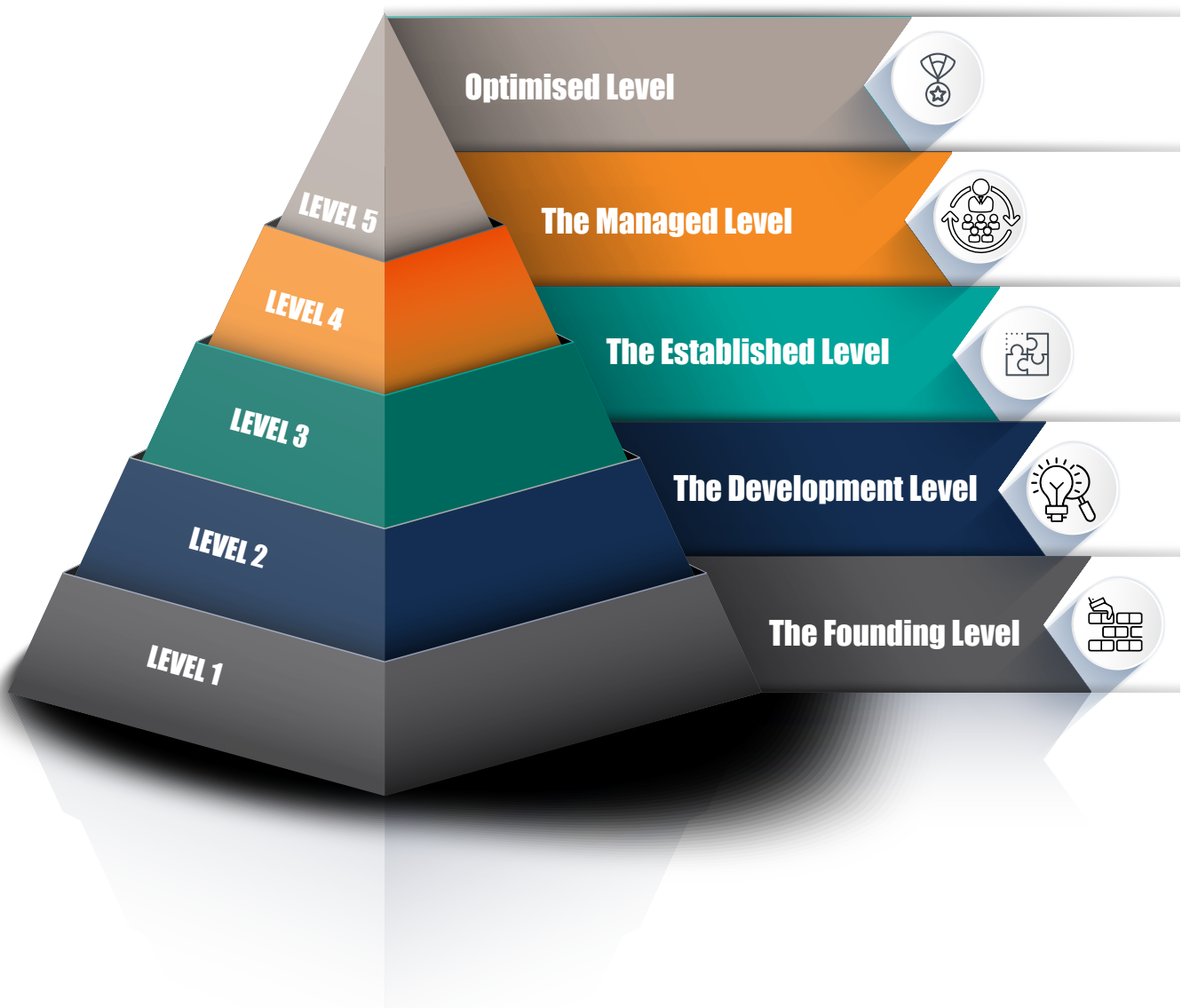
LEVEL 1

Level 1: The Founding Level

A SAI exists, but everything is very rudimentary is not independent of the executive government structure and no plans exist or are carried out to change the situation. Audits are not organised according to a strategic, annual operational or audit work plan and not carried out according to the INTOSAI Code of Ethics and/or international standards for auditing for SAIs. The SAI reports directly to the executive, ministry of finance or the presidency.

LEVEL 2

Level 2: The Development Level

The SAI has some legal provisions for independence, but it is not adequate, and the SAI is dependent on the executive for human and financial resources. The SAI has no direct access to parliament to submit audit reports. There are plans in place on what is to be developed and do, but very little is implemented.

LEVEL 3

Level 3: The Established Level

The plans prepared or under development at level 2 are in the process of being implemented. The SAI may be independent in legislation but needs improvement in terms of administrative/managerial and financial independence. The head of the SAI is appointed by parliament. Functional, strategic and operational plans are implemented, as well as important quality control requirements as set by top management. The financial and compliance audits cover 100% of the budget expenditure, and a performance audit unit is organised. A communication strategy for internal and external engagement is implemented.

LEVEL 4

Level 4: The Managed Level

All requirements for the 5 domains and level 3 are met, and the SAI and key stakeholders are fully satisfied with the implementation of plans, procedures etc. The SAI has achieved full sustainable development and can manage its core business. It is independent, and risks are expertly managed. Human resource and development policies are perfectly integrated with the key audit processes. The regularity of audit coverage is as at level 3 and has achieved 100% budget expenditure, to the satisfaction of key stakeholders. The annual report is submitted to parliament within legislated time frames.

LEVEL 5

Level 5: The Optimised Level

The SAI is fully compliant with all requirements on level 4 and is capable of scanning the environment and positioning itself to use resources in the most proactive and value-adding way. This is achieved through constant evaluation, analysis and assessment of its policies, objectives, strategies, systems, procedures, capacity, the skills of its staff and the impact of its decisions. To promote its products and its image, the SAI will issue special reports to enable audit observations and "early warning" recommendations.
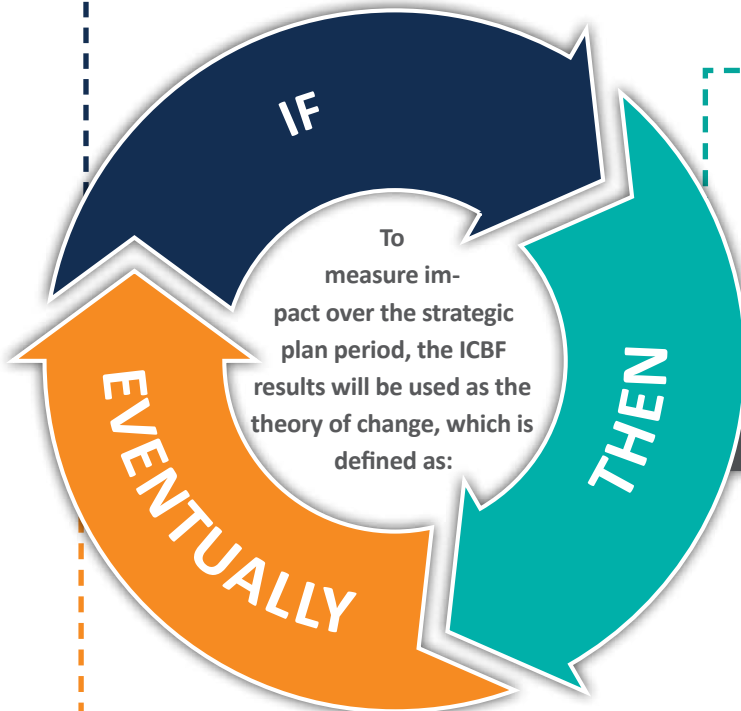
ICBF as a Theory of Change and Targets for 2024

SAIs are supported with capacity building opportunities through:
- learning
- on-site visits
- technical advice and assistance
- provided with generic and customised audit manuals and tools

- **public sector auditing will become increasingly professionalised**
- **SAIs will be empowered for greater audit impact**
- **become a model institution and be able to lead by example**

IF

THEN

EVENTUALLY

To measure impact over the strategic plan period, the ICBF results will be used as the theory of change, which is defined as:

- better governance in the public sector
- increased transparency and accountability
- reduction in corruption and misuse of funds
- increased access to services
- reduction in poverty

The ICBF results will be verified by correlating scores through quality assurance reviews. This will illustrate the extent and level to which SAIs implemented learnings from different interventions offered. The quality assurance reviews will verify the self-assessment rating and confirm management's commitment to address findings and implementing recommendations. The inputs and outcomes are measured at Secretariat level as per goals 1 to 4.

Key assumptions:
- Learning and other tools offered for capacity building are relevant and in line with the general and unique needs of numerous SAIs.
- Correct staff will be identified and sent for training by the SAIs.
- SAIs will make use of the training and tools provided (implement the learnings from interventions attended).
- Capacitated SAIs will be better enabled to ensure that public funds are used and managed properly so that countries are more enabled to provide socio-economic services and tackle poverty.
- Building the capacity of SAIs will equip them to perform their functions effectively despite challenges in their in-country context.

Outcomes, key performance indicators and targets

Outcomes	Key performance indicators	Baseline 2018	2020	2021	2022	2023	2024
Public sector auditing increasingly professionalised with SAIs that are empowered for greater audit impact Transformed SAIs lead by example in organisational excellence	% of SAIs attaining level 3 ICBF rating per individual domain	Domain 1: 60% Domain 2: 38% Domain 3: 25% Domain 4: 38% Domain 5: 31%	Domain 1: 60% Domain 2: 40% Domain 3: 25% Domain 4: 40% Domain 5: 35%	Domain 1: 65% Domain 2: 45% Domain 3: 25% Domain 4: 45% Domain 5: 40%	Domain 1: 65% Domain 2: 45% Domain 3: 30% Domain 4: 50% Domain 5: 45%	Domain 1: 70% Domain 2: 50% Domain 3: 35% Domain 4: 50% Domain 5: 45%	Domain 1: 75% Domain 2: 55% Domain 3: 40% Domain 4: 55% Domain 5: 50%
	% of SAIs attaining on average level 3 of the ICBF	38% of SAIs on average at level 3 of the ICBF	40%	45%	50%	50%	55%
	Correlation of ICBF self-assessment scores with external quality assurance reviews conducted	70% correlation	75%	75%	80%	80%	85%

Challenges Hindering SAI
Capacity Building

The region has recorded an incremental improvement in the development of public sector auditing across the five ICBF domains in the past four years. Increased capacity building interventions across the region during this period may explain the link to the impact being made. However, there are still capacity gaps and challenges across the domains when it comes to the existence of SAI policies and systems versus their actual implementation.

The key challenges include:

- absence of updated work tools and inadequate number of skilled human resources to manage the various SAI functions.
- funding constraints, inadequate resources and legal framework gaps are challenges that threatens SAI independence and operational effectiveness.
- organisational and process level challenges that threatens the sustainable delivery of high-quality audit services.
- the establishment and maintenance of robust quality control management systems as a universal prerequisite for the sustainable delivery of ISSAI-compliant audit services

These constraints and persistent challenges encountered by SAIs are strategic and operational risks that regional and SAI-leadership teams are expected to mitigate.

(Information based on 2018 State of the Region: ICBF Self-Assessment Report)

Techniques to Improve
Self-Assessment Results

During the roll-out of the 2015 to 2019 Corporate Plan, the following actions were taken to improve the accuracy of the SAIs' self-assessments on the ICBF:

ACTIONS:

Training workshops on the ICBF guideline

Accurate self-assessments by all SAIs will ultimately ensure the credibility and usefulness of the ICBF, so in February 2018 and 2019 workshops were hosted to enhance the understanding of the ICBF questions, the scoring criteria, and the quality of the self-assessment results. We anticipate that this will become a regular intervention to provide SAIs with a platform to discuss and share experiences regarding the use of the self-assessment results. Approximately 50% of the members attended the workshops and the aim is to reach all 26 members by 2021.

Correlated ICBF self-assessment scores with QA review findings

Correlating the ICBF self-assessment results with the institutional QA reviews assist with the identification of capacity gaps and introduction of relevant interventions. This enhances the Secretariat's understanding of the individual SAI and regional needs. The correlation will be constantly monitored to ensure closer alignment and accuracy of self-assessments as a capacity building framework.

Online questionnaire submitted via SurveyMonkey

Since 2015, the web tool SurveyMonkey has been used for the ICBF questionnaire. The Secretariat will continue to automate its offerings to improve efficiencies, response rates and integration of SAI information systems.

3. STRATEGIC GOALS AND OBJECTIVES

For this strategic plan period, we have identified four strategic goals.

Strategic Goal 1

PROFESSIONALISE PUBLIC SECTOR ACCOUNTANCY	Objectives	Outcomes
	Collaborate with INTOSAI Professionalisation activities based on specific regional needs	• Regional perspectives and expertise are reflected / incorporated in the INTOSAI standards and guidance • Timely, practical and impactful contributions to the Task Force that represent the views of AFROSAI-E
	Actively contribute towards the African Professionalisation Initiative (API) strategy	• An independent, recognised, sustainable and impact-driven API structure established • Advocacy and support by SAIs for professionalisation efforts
	Actively support SAIs to create pathways for professional development	• Professional capacity building initiatives in member SAIs to implement professionalisation strategies • Internal training schemes established at SAI-level, for aspiring professionals to obtain practical experience

Goal 1: Professionalise public sector accountancy

Africa as a continent currently faces a shortage of accountancy professionals to meet the needs of the public sector. Where professional accountants are active in the public sector, their qualifications are often private sector based, or those with public sector qualifications were not exposed to the public sector context during their initial professional development. This can be attributed to the fact that public sector accountants are not required to demonstrate the unique competencies required for a role in the public financial management, reporting or auditing sector. This culminated into a strategy to professionalise public sector accountancy in Africa.

CURRENT: The implementation of this strategy has resulted in the establishment of the African Professionalisation Initiative (API), a partnership between AFROSAI-E, CREFIAF, ESAAG and PAFA.

The API has made steady progress in its objectives and is now widely recognised as the pre-eminent response to the shortage of accountancy professionals in the African public sector. The governance structures envisaged in its inception strategy included an Interim Oversight Board (IOB), Project Steering Group and an Interim Academic Advisory Committee. These structures have been established and is leading the migration of these interim bodies to a permanent structure for the API.

Success of the API is dependent on solid partnerships and engagements at country and African Union level. Through a MOU signed between our partner PAFA and the African Union Commission (AUC), engagements with the African Union are at an advanced stage. The International Federation of Accountants (IFAC) has also demonstrated their support for the initiative through advocacy and funding support. The development of generic learning materials commenced in 2019 which is expected to produce valuable and innovative resources, which will

integrate public sector competencies into accounting qualifications and contribute to the professionalisation of public servants responsible for public financial management.

AFROSAI-E remains committed to building capacity of accountancy professionals to serve in SAIs and the broader public sector, and to continue working closely with the INTOSAI CBC on the Task Force for INTOSAI Auditors Professionalisation. For the 2020-2024 period, the work in this area will be divided into three levels of intervention.

CONCLUSION: We remain convinced that SAIs will not be able to professionalise in isolation. Building professional capacity is dependent on external partnerships with the accounting profession, government, academia, the private sector and many other stakeholders. SAIs are well-placed to influence and benefit from the broader professionalisation of public financial management.

Threat to professionalisation: Individual stakeholders may place their own short-term needs above the longer-term vision.

Success of professionalisation: Depends on the continued cooperation amongst regional and local stakeholders and the commitment of all to the vision of a professional public sector.

FOCUS AT A GLANCE

INTERNATIONAL LEVEL

AFROSAI-E focuses on representing members in the ongoing efforts in INTOSAI to drive professionalisation in SAIs through the development of competency standards and accompanying guidance and education interventions.

CONTINENTAL LEVEL

AFROSAI-E will continue to support the API and the establishment of a sustainable permanent structure. This support will move from a leadership role to one of being a partner who contributes actively to the API strategy. It remains important that the API is responsive to both the needs of SAIs and the observations of SAIs into the needs of the public sector. To this end, we will continue to provide representation from the AFROSAI-E community to the governance structures of the API and provide resources to its Secretariat when it is established.

SAI LEVEL

We will work with our members to ensure that they derive maximum benefits from our participation at international and continental level. We will plan interventions that drive the integration of the expected INTOSAI competency standards and professionalisation guidance into our member SAIs. Where API-aligned professionalisation initiatives are implemented at the country level, we will support SAIs to both contribute effectively to these efforts and ensure they themselves derive benefits through the knock-on effect to their own professional capacity building needs.

"Success belongs to those who are goal-orientated, determined and persevering".

- Dr T.P. Chia -

Strategic Goal 2

EMPOWER SAIs FOR GREATER AUDIT IMPACT AND QUALITY

Objectives

Develop and provide value-adding audit learning opportunities and services to SAIs

Research and develop relevant technical materials in accordance with ISSAIs and best practices

Outcomes

- SAIs have implemented customised audit manuals in accordance with ISSAIs
- SAIs conduct annual internal quality assurance reviews, improving the quality of audits and overall institutional credibility
- A high correlation of ICBF results with independent quality assurance reviews

- Technical materials developed and/or updated in accordance with ISSAIs, that address issues affecting the public sector e.g. Sustainable Development Goals and the Public Finance Management Reporting Framework

Goal 2: Empower SAIs for greater audit impact and quality

a) Develop and provide value-adding audit learning opportunities and services to SAIs

Considering the high number of auditors employed by SAIs, it is essential that we look at new ways to increase our reach to them. In the previous Corporate Plan period, the number of training interventions grew from 95 in 2015 to over 220 in 2018. This has resulted in a general improvement in the capability of SAIs, however, there is a need for continuous improvement of training approaches and methodologies to ensure long-term sustainability and effectiveness.

CHALLENGE 1: While donors acknowledge the growth in activities, and our member SAIs attribute their capability improvement to the training interventions and support from AFROSAI-E, the Secretariat is challenged to demonstrate the visible and sustainable results flowing from the capacity building interventions. However, it is important to acknowledge that other contributing

factors like the involvement of the SAI leadership, partners and donors complicate the direct link of our intervention to the desired impact.

CHALLENGE 2: With limited skilled training content developers and trainers in the region, an increase of this proportion in interventions/activities requested by the SAIs is not sustainable.

SOLUTION 1: The focus will begin to shift from the traditional face-to-face training where only a few individuals are exposed, towards new learning opportunities that reaches more people. These new learning opportunities will be in the form of, amongst others:

- Improved quality of learning material
- Better integration between audit domains and soft skills development
- Distance learning or e-learning
- Self-study material and pre-reading
- Post workshop exercises

The expectation is that we will grow our dedicated experts at SAI level and encourage them to become product owners who are responsible for in-country implementation. This will reduce the dependency levels of SAIs when it comes to the design and delivery of some of the basic training interventions.

SOLUTION 2: Capacitate trainers of trainers in the Secretariat and in the region. In early 2019 the first group of people were exposed to the train-the-trainer programme. This programme considered the recommendation from the 2018 independent evaluation on decentralised training as an approach to create a long-term sustainable learning model for the region, and aims to:

- Improve the quality of the Secretariat's capacity building programmes and courseware(s) in the design and development of learning content and material (addressing solution 1 above).

- Enable the development of responsive learning programmes (for individual SAIs and for the region) to implement customised audit methodologies.

- Evaluate and assess learning and programme outcomes.

- Develop a pool of regional trainers with the ability to train their own SAI staff on technical materials.

- Increase the pool of experts and trained trainers for the Secretariat to deploy for regional learning interventions.

SOLUTION 3: A functioning institutional quality control process must be implemented across all SAIs in order to monitor compliance with auditing standards and proactively address deficiencies in the overall work quality. The certification of quality assurance reviewers and proactive support of their review work will continue throughout the Strategic Plan period.

b) Research and develop relevant technical material in accordance with ISSAIs and best practices

Participation in INTOSAI committees and working groups have been very beneficial to ensure that:
- Developments on an international level are incorporated into the working methods of the region; and
- International developments are influenced by incorporating requirements that may be specifically relevant.

CONCLUSION: We will continue to perform the aforementioned practices and consider other research options that may be beneficial to our member SAIs. The technical committee remains pivotal to the quality of guidance developed, although we need to look at strengthening its structure and functionalities.

Strategic Goal 3

TRANSFORM SAI ORGANISATIONAL CAPABILITIES FOR GREATER IMPACT

Objectives

Outcomes

Objectives	Outcomes
Enable SAIs to instil results-driven stakeholder relationships	• Opportunities created for strategic engagements between SAIs to share knowledge, skills, learnings and experiences • Enhanced organisational credibility including independence
Improve leadership and organisational capability for transformational excellence	• Improved leadership capability and organisational alignment to drive sustainable change
Highly skilled, productive, professional and engaged staff	• Highly competent, productive and skilled HR Practitioners in the SAI that develop and implement value-added HR Interventions to improve the performance and engagement of SAI Staff

Goal 3: Transform SAIs' organisational capabilities for greater impact

a) Enable SAIs to instil results-driven relationships

CHALLENGE 1: The Auditor-General is the only position of its kind in a country and can be perceived as a lonely one, especially with respect to the sharing of best practices, ideas and challenges with peers. Building relationships and collaborations with other Auditors-General in the regions and in the INTOSAI community is key.

SOLUTION: Being part of the AFROSAI-E community provides members with opportunities to support each other through SAI peer-to-peer learning and country partnerships, especially from the perspective of members that are already on level 3 supporting those that are not.

CHALLENGE 2: SAI independence is more than the legal requirement and should be reflected in the support given to the SAI to be able to carry out its mandate fully without any financial and capacity limitations. SAIs need unique structures and a combination of professionals to be able to carry out its mandate successfully. Improvements on the quality of audit reports and stakeholder interactions does increase external scrutiny and pressure on the Auditor-General.

SOLUTION 1: Advocacy for stronger SAI independence, and a regional and local understanding of the Lima and Mexico Declarations and the UN Resolution on SAI independence through focused engagements with relevant organisations and institutions is vital. This can be achieved through the strengthening of relationships and greater cooperation with international, regional and sub-regional organisations such as the AU, and regional organisations such as the APRM, Pan African Parliament,

AFROPAC and Public Accounts Committees. Independence also relates to the audit mandate of SAIs, as in many cases the legislation does not provide the SAI with comprehensive access rights to audit all the bodies and organisations which either spend public money or collect revenues.

SOLUTION 2: Having conducted audits and produced audit reports of high quality that are aligned to the principles of IS-SAI 12 (plain language, relevance and impact), SAIs are to take ownership and responsibility for:

- Publishing relevant, reliable and timely reports to increase their credibility as sources of independent and objective insights and guidance for accountability.
- Developing professional relationships with relevant legislative oversight committees and audited entities' management and boards to help them better understand the audit reports and conclusions and take appropriate action.
- Having sound internal risk management practices and being accountable for its own spending, utilisation of resources and for the outcomes of their strategic plans and targets.
- Being audited independently on an annual basis, and issue a public report on its own performance.

b) Improved leadership and organisational capability for transformational excellence

CHALLENGE 1: Incoherent organisational cultures, low staff motivation, bureaucratic and hierarchical structures and management practices are deterrents to SAIs achieving their mandates and strategic plans successfully. As a result, improving individual and organisational performance and consistently maintaining an ethical workforce with high integrity levels is paramount to the credibility of a SAI.

SOLUTIONS: Through Leadership and Organisational Development AFROSAI-E aspire to assist SAIs to align its strategy, staff and processes to improve overall performance. This will be done through, amongst other SLDP, MDP, Strategic Planning and Integrity and Culture Values Assessments.

It is therefore the SAI's responsibility to:

- Analyse organisational factors that negatively influence performance against the ICBF or other assessment frameworks.
- Implement Change Management Practices enabling them to:
  - foster a culture of continuous improvement
  - build change resilience
  - keep conversations focused on the importance of transformation to stay relevant
  - understand the elements of change as a process and how it works to create deep change for lasting impact
- Use INTOSAINT or other tools to assess integrity and maturity of internal control systems.
- Apply Strategic Management Principles to continually improve performance.

c) Highly skilled, productive, professional and engaged staff

CHALLENGE 1: SAIs currently fail to successfully engage, develop, retain and manage the performance of staff, negatively impacting the overall performance of the SAI.

SOLUTIONS: Through strengthening the HR capability in SAIs and developing effective Human Resource Management practices and interventions, AFROSAI-E aims to assist SAIs to achieve success through its people.

It is therefore the SAI's responsibility to:

- Continuously engage with the Public Service Commission on HR needs and expectations.
- Develop and grow Human Resource Capacity.
- Align to or adopt AFROSAI-E's Integrated Competency Framework.
- Develop and implement critical HR practices and interventions.

Strategic Goal 4

LEAD BY EXAMPLE AND DELIVER ON OUR MANDATE

Objectives

- Establish sustainable relationships with members, institutional partners and donors
- Provide staff with development opportunities to enrich knowledge and skills
- Entrench good governance, transparency and accountability principles

Outcomes

- Strengthen relationships between AFROSAI-E, partners and donors to become the preferred capacity building regional body
- Staff compliment that is capacitated to proactively implement strategic goals and objectives
- Effective governance principles implemented to enable oversight
- Management information that allows for effective decision making

Goal 4: Lead by example and deliver on our mandate

Establish sustainable relationships with members, institutional partners and donors

As a Secretariat we strive for a more structured approach and improved coordination with our stakeholders. We prioritise stakeholder identification and mapping aimed at understanding and defining short and long-term mutual needs and expectations that are results driven or impactful.

Our focus is on:
- Organisational sustainability, linked to brand reputation and awareness to strengthen credibility.
- Proactive annual planning with partners.
- Effective partnerships and donor agreements.
- Engagements with other organisations i.e. AU, INTOSAI, etc.

- Effective coordination with partners/donors to share information and avoid duplication of programmes.

Develop customised support based on SAI needs and strengths, clusters of SAIs as per maturity levels absorption capacity (in specific areas) and monitoring of MoUs with SAIs to ensure projects are implemented as agreed. Country based programmes to be implemented in an effort to ensure paced and sustainable SAI improvement.

Provide staff with development opportunities to enrich knowledge and skills

In an effort to capacitate staff to implement the goals in this strategic plan and maintain excellence in the region, the Secretariat will take a holistic approach to staff development, including personal development plans, coaching and mentoring, and performance management and monitoring. Staff will continue to be encouraged to demonstrate ethical behaviour that reflects organisational values in accordance with the INTOSAI code of ethics and AFROSAI-E policy.

Entrench good governance, transparency and accountability principles

As part of the supreme audit institution community, the Secretariat should lead by example when it comes to good governance, transparency and accountability. The regulations and statutes regulate the scope or authority of the organisation and it is essential that it is reviewed from time to time, in order to assess its relevance. The last review of the current Statutes was done in 2013.

The following are areas to be reviewed and enhanced:

- Assess statutes in line with good governance practices.
- Improve internal ICT Systems for financing, contract management, intranet etc.
- Enhance usage of ICBF as self-assessment tool and validation of results via 3-yearly QAs.
- Strengthen feedback mechanisms to ensure strategy relevance.
- Improve risk assessments, monitoring and evaluation framework to track, monitor and report on own performance.
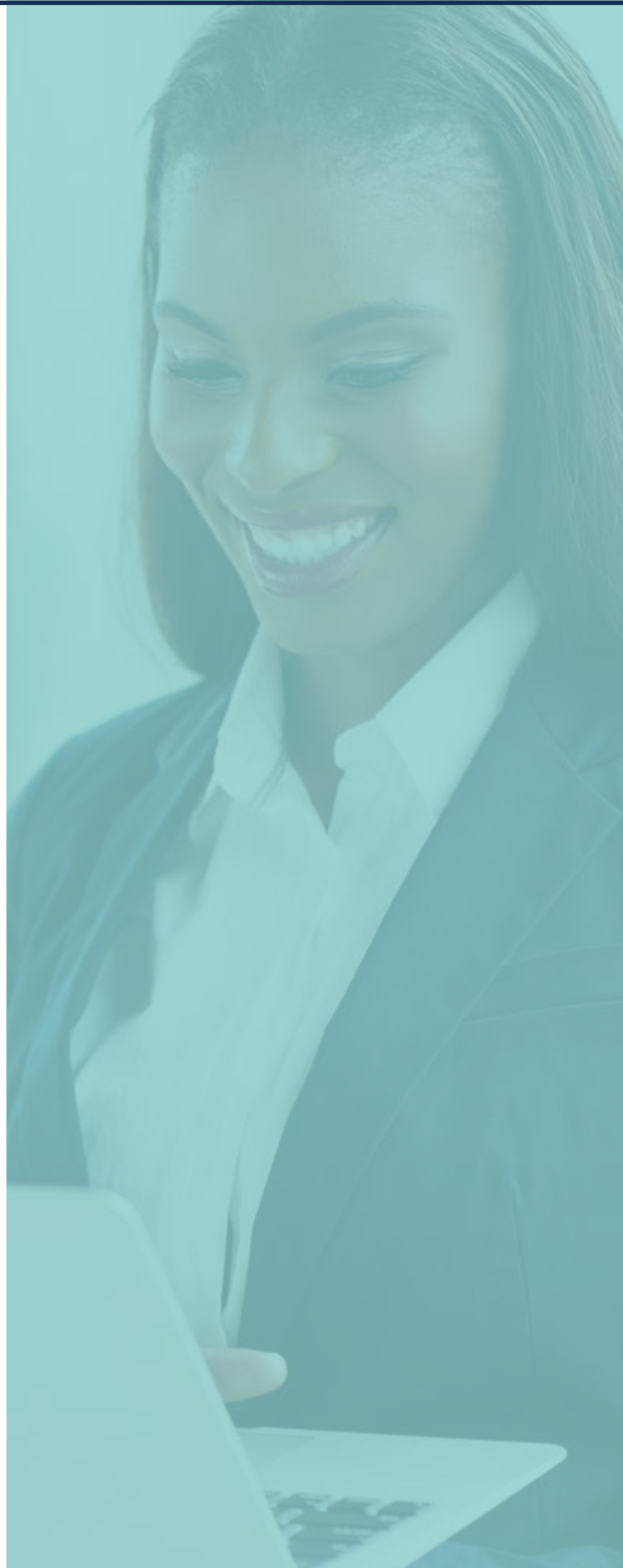
4. CAPACITY BUILDING PROCESS

The capacity building process by the Secretariat informs and influences the capacity building process by member SAIs. To ensure sustainable success and progress of the member SAIs, it is vital that each member SAI take ownership and accountability for their own growth, performance and capacity building efforts, as outlined in the table below.

"Planning is bringing the future into the present so that you can do something about it now".

- Alan Lakein -

Capacity building process by the Secretariat

STEP 1 — **1**

5-year strategic plan – set overall direction for the organisation and agreed upon with all members

STEP 2 — **2**

Identify matters affecting or potentially affecting SAIs:
- Changes on international and continental levels i.e. ISSAIs, international proclamations such as SDGs and Agenda 2063, other best practices etc.
- ICBF self-assessment results
- Through triennial quality assurance review results, culture values assessments, organisational development programmes
- Learning survey questionnaire before annual technical update and direct engagements with SAIs

STEP 3 — **3**

- Develop annual learning programme based on critical (common) needs and communicates the learning objectives of each intervention
- Identifies subject matter experts (based on individuals trained) for peer-to-peer support / twinning arrangements arrangements etc.
- Secretariat and SAI signs a MoU where applicable

STEP 4 — **4**

Delivering work plan activities via:
- Distance learning
- Face-to-face learning – regional or in-country
- Train-the-Trainer programme – improve quality of learning material

STEP 5 — **5**

- Integrated annual report to reflect on achievements

Capacity building process by member SAIs

1 | STEP

1

SAI identifies areas that require capacity building support:
- By comparing its own Strategic Plan and Goals with ICBF results to get a baseline of capacity building needs and areas not covered in the strategic plan
- From internal quality assurance, AFROSAI-E triennial quality assurance findings and culture values assessments
- Other information i.e. from Parliament, management information, external reviews or assessment, information from development partners

2

Compare areas with Competency Framework to identify knowledge, skills and behaviours required to achieve objectives for each area identified and conduct a gap analysis

STEP | **2**

3 | STEP

Prioritise needs based on SAI strategic objectives and annual operational plan, broken into short (12 month), medium (12 to 36 months) and long term (36+ months) timeframes and coordinate with development partners

3

4

Allocate responsibilities and cascades learning needs for:
- Overall monitoring and management
- Functional responsibility and operational implementation

STEP | **4**

5 | STEP

Identify individuals to attend internal training, learning interventions by AFROSAI-E or another provider, based on learning objectives. Implementation on SAI level, including customisation and implementation of manuals, etc.

5

6

Assessment of learning outcomes, implementation thereof on organisational level, monitoring and reporting

STEP | **6**

PART II: Operational Plan and Budget

1. FIVE YEARS OF DEVELOPMENT: 2015 TO 2019

In this section, we will discuss the goals and milestones as outlined and identified in the 2015 to 2019 Corporate Plan, to evaluate how each individual plan has been implemented, addressed or adapted within the given period.

THE PLAN: Share knowledge regionally and among the international community

THE REALITY: We participated in the majority of INTOSAI working groups, the insights of which were shared with our members. An increasing number of member-SAIs are becoming more active in the international community, and their experiences have greatly benefited the organisation. Going forward, increased efforts are required in terms of coordination and information sharing.

THE PLAN: Engage experts and experience from institutional partners

THE REALITY: To date, we have enlisted the help of institutional partners predominantly in areas where the organisation doesn't have the capacity or skills required. We currently have a number of experts in the field of audit development, but we lack capacity in terms of organisational development, human resources, communication, legal practitioners, and finance and administration learning. Where possible, regional experts are employed to improve capacity and capabilities.

THE PLAN: Prepare annual activity and integrated reports on the outcomes of such activities

THE REALITY: This exercise has been successfully conducted on an annual basis since 2012. According to one of the findings from the independent evaluation, improvement is needed in terms of monitoring, evaluation and reporting – currently covered in Strategic Goal #4 and in the process flow.

THE PLAN: Constantly research and develop new concepts and audit tools

THE REALITY: New developments include the public finance management reporting framework, IT auditing and IT auditing software, updated HR guideline, financial and compliance audit manuals, performance and leadership. These developments will continue to be rolled out in the next strategic period.

THE PLAN: Use standardised regional audit methodologies and manuals to enhance implementation

THE REALITY: The majority of SAIs have customised manuals in their possession, however various implementation challenges have been observed. The more notable obstacles include SAIs who do not distribute manuals to all staff, areas where internal quality control is lacking, and SAIs who do not conduct internal reviews on a regular basis.

THE PLAN: Perform quality assurance reviews at SAIs on a three-year rotational basis

THE REALITY: This was implemented consistently over the course of the previous Corporate Plan period, by the Secretariat. However, member SAIs should monitor corrective actions more closely, and link ICBF and QA results when doing strategic planning and in-year monitoring. We conducted a total of 35 QA reviews in the period 2015-2019. Ongoing internal QA processes are crucial for the success of the Corporate Plan roll-out and the SAIs at large, covered in Strategic Goal #2 and the Theory of Change.

"Sometimes in order to keep moving forward, not only must you take one step at a time, but you must be willing to look back occasionally and evaluate your past".

- G.K. Adams -

THE PLAN: Significantly invest into performance auditing and fraud risk assessments

THE REALITY: The performance audit development process is progressing well, and to encourage accurate reporting the Swedish National Audit Office annual prize for the best performance audit report has been issued for many years. However, new technical guidelines and learning material need to be developed, and the AFROSAI-E website should be updated in terms of performance auditing reports issued by SAIs. For fraud risk assessments, AFROSAI-E has entered into a MoU with the Association of Certified Fraud Examiners SA, under which a sharing of material and expertise will be encouraged.

THE PLAN: Develop regional experts' groups and respond to the needs of member countries

THE REALITY: We can be proud of the quality of regional resources that has been used and the willingness of members to make those resources available. To further upskill regional capacity and in response to the needs of member SAIs, the Train-the-Trainer programme was established in 2019, covered in Strategic Goal #2.

THE PLAN: Establish a strong cooperative regional network between professional and regional bodies/organisations

THE REALITY: A detailed professionalisation strategy is being implemented on an ongoing basis, to create a results-driven and accountable regional operating structure.

GROWTH IN ACTIVITIES

The degree to which the Secretariat depends on external financial support should be considered in conjunction with the significant increase in activities since 2015. The Secretariat has expanded the number of focus areas and activities, to become almost a "one-stop" service provider for most of our SAIs' developmental needs. However, in the process of shifting the responsibilities for implementation to the member SAIs – as outlined in the capacity building process – we started rethinking the learning processes, which have been incorporated in the strategic goals.

FACTORS INFLUENCING GROWTH SINCE 2015:

- A greater focus on training in different sub-regions, especially in West- and East Africa. This was a specific recommendation in the 2014 Independent Evaluation Report.
- More requests from members for in-country support.
- Changes in the international auditing standards resulted in new audit methodologies being developed and rolled out.
- Additional focus areas such as the sustainable development goals and emphasis on information systems audit and human resources training.
- Increased activities on audit innovation, including research and design of a Public Financial Management Reporting Framework and Extractive Industries.
- Greater participation by the Secretariat in INTOSAI technical committees to ensure better regional integration and customisation of material.

RESULTS:

- Activities increased from 91 (2015) to 222 (2018)
- Increase of annual participants by 47% from 1 685 (2015) to 2 234 (2018)
- An average of 42% female participation from 2015 to 2018

2. OPERATIONAL PLAN

To operationalise the strategic objectives, the tables below identifies the main performance targets for each year along with the desired outcomes. The annual performance targets may change over the period, depending on outcomes and progress, funding etc

Goal 1: Professionalise public sector accountancy

Strategic Objective	Key Performance Indicator	Performance Targets					Outcomes
		2020	**2021**	**2022**	**2023**	**2024**	
Collaborate with INTOSAI Professionalisation activities based on specific regional needs	% active participation in INTOSAI professionalisation programmes	80% active participation in INTOSAI professionalisation programmes					Regional perspectives and expertise are reflected / incorporated in the INTOSAI standards and guidance Timely, practical and impactful contributions to the Task Force that represent the views of AFROSAI-E
Actively contribute towards the African Professionalisation Initiative (API) strategy	Representation of AFROSAI-E partner membership in API governance structures as per Terms of Reference	80% occupation of positions offered to AFROSAI-E in the API governance structures					An independent, recognised, sustainable and impact-driven API structure established Advocacy and support by SAIs for professionalisation efforts
	Together with partners, establish API permanent governance structure with and Independent oversight Board (IOB) and strategy	Launch IOB API structure	Launch IOB API structure	Support API to achieve IOB KPIs IOB KPIs achieved: 60%	Support API to achieve IOB KPIs IOB KPIs achieved: 70%	Support API to achieve IOB KPIs IOB KPIs achieved: 80%	
Actively support SAIs to create pathways for professional development	Development of relevant and responsive research outputs on professional capacity building in a SAI	At least 1 research output which responds to emerging SAI professionalisation needs					Professional capacity building initiatives in member SAIs to implement professionalisation strategies Internal training schemes established at SAI-level, for aspiring professionals to obtain practical experience
	# of impactful interventions at regional and SAI level to ensure benefit from task force products and AFROSAI-E guidance materials	Professionalisation interventions in at least 3 SAIs					
	Capacitated country professionalisation experts on SAI level	1 designated professionalisation expert in all SAIs that expressed an interest in AFROSAI-E professionalisation support					
	# of SAIs accredited as training offices for local professional accountancy organisations (cumulative)	0	1	2	3	4	
	# of SAIs in the process of obtaining accreditation as training offices	2	2	2	2	2	

Goal 2: Empower SAIs for greater audit impact and quality

Goal 2: Empower SAIs for greater audit impact and quality

Strategic Objective	Key Performance Indicator	Performance Targets					Outcomes
		2020	2021	2022	2023	2024	
Develop and provide value-adding audit learning opportunities and services to SAIs	% of value adding learning opportunities/trainings delivered as per annual work plans for: (a) FAM and CAM (b) IS Audit (c) PA	(a) 70%-80% (b) 70%-80% (c) 70%-80%	(a) 80%-85% (b) 80%-85% (c) 80%-85%	(a) 90%-95% (b) 90%-95% (c) 90%-95%	(a) 90%-95% (b) 90%-95% (c) 90%-95%	(a) 90%-95% (b) 90%-95% (c) 90%-95%	SAIs have implemented customised audit manuals in accordance with ISSAIs
	Capacitating SAIs to conduct annual QA reviews as per ISSAIs: (a) % of certified QA reviewers carrying out QA reviews at SAIs (b) Number of SAIs with dedicated QA functions producing annual reports as per standards	(a) 70% (b) 16	(a) 70% (b) 16	(a) 75% (b) 18	(a) 80% (b) 20	(a) 85% (b) 22	SAIs conduct annual internal quality assurance reviews, improving the quality of audits and overall institutional credibility
	Number of QA reviews conducted: (a) Tri-annual QA reviews at SAIs (b) Annual independent reviews of SAIs' own reviews conducted	(a) Quality reviews in at least 8 SAIs annually (b) Number of annual reviews as per specific agreement / roster					A high correlation of ICBF results with independent quality assurance reviews
Research and develop relevant technical materials in accordance with ISSAIs and best practices	Material approved by the technical committee as per their annual project plan % of annual project plan targets being met	75%-80%	75%-80%	80%-85%	80%-85%	85%-90%	Technical materials developed and/or updated in accordance with ISSAIs that address issues affecting the public sector e.g. SDGs, the Public Finance Management Reporting Framework, 4th Industrial Revolution etc.

Goal 3: Transform SAIs' organisational capabilities for greater impact

Strategic Objective	Key Performance Indicator	Performance Targets					Outcomes
		2020	2021	2022	2023	2024	
Enable SAIs to instil results-driven stakeholder relationships	Coordinate SAI peer-to-peer learning, twinning (coaching or on the job training) and partnership mechanisms. % of annual requests being dealt with	75%-80% (of requests received)	75%-80% (of requests received)	80%-85% (of requests received)	80%-85% (of requests received)	85%-90% (of requests received)	Opportunities created for strategic engagements between SAIs to share knowledge, skills, learnings and experiences
	Engagements with relevant organisations to advocate for SAIs' independence and operationalising thereof: (a) With a continental or regional organisation (b) At country level	(a) 1 constructive engagement with a regional or continental organisation on SAI independence per year (b) Constructive engagements at country level (2 countries per year)					Enhanced organisational credibility including independence
	Support provided to SAIs to demonstrate ongoing relevance to citizens, parliament and other stakeholders through: (a) Communications and stakeholder relations guideline(s) (b) Training to strengthen communication practitioners' skills and knowledge (c) # of SAIs supported with implementation of Internal/External Communication Strategies	(a) Communication and stakeholder relations guideline approved by the technical committee (b) Regional training workshop held for new and intermediate-level communication practitioners (c) At least 3 countries supported	(b) Regional training workshop held for advanced level communication practitioners (c) t least 3 countries supported	(b) Regional training workshop held for new and intermediate-level communication practitioners (c) At least 3 countries supported	(a) Guideline updated and approved by the technical committee (b) Regional training workshop held for advanced-level communication practitioners (c) At least 3 countries supported	(b) Regional training workshop held for new and intermediate-level communication practitioners (c) At least 3 countries supported	

Goal 3: Transform SAIs' organisational capabilities for greater impact

Strategic Objective	Key Performance Indicator	Performance Targets					Outcomes
		2020	2021	2022	2023	2024	
	Enhance accountability of SAIs through: (a) Capacitate SAIs to report on own performance	(a) Prepare learning material on reporting on own performance	(a1) Regional training to SAIs on reporting on own performance (a2) Learning material integrated in Leadership and Organisational Development programmes	(a1) Regional training to SAIs on reporting on own performance (a2) Learning material integrated in Leadership and Organisational Development programmes	(a1) Regional training to SAIs on reporting on own performance (a2) Learning material content and templates updated and approved by the technical committee	(a1) Regional training to SAIs on reporting on own performance (a2) 80% of SAIs reporting on own performance	
	(b) Advocate for the importance of being audited independently by an external auditor	(b) Understand root causes limiting SAIs from being audited externally and agree on a plan of action with the Governing Board	(b) 75% of approved action plan implemented	(b) 80% of approved action plan implemented	(b) 85% of approved action plan implemented	(b) 100% of approved action plan implemented	
Improved leadership capability and organisational alignment to drive sustainable change	(a) Enhanced leadership capabilities of executive and senior staff at SAIs	(a) Regional SLDP 1	(a1) Regional SLDP 1 (a2) Internal evaluation of SLDP 1	(a) Regional SLDP 2	(a) Regional SLDP 2	(a) Internal evaluation of SLDP 2	Improve leadership and organisational capability for transformational excellence
	(b) % in-country MDPs provided on request	(b) 80%	(b) 80%	(b) 80%	(b) 80%	(b) 80%	

Goal 3: Transform SAIs' organisational capabilities for greater impact

Strategic Objective	Key Performance Indicator	Performance Targets					Outcomes
		2020	2021	2022	2023	2024	
Improved leadership capability and organisational alignment to drive sustainable change	(a) Enhanced leadership capabilities of executive and senior staff at SAIs	(a) Regional SLDP 1	(a1) Regional SLDP 1 (a2) Internal evaluation of SLDP 1	a) Regional SLDP 2	(a) Regional SLDP 2	a) Internal evaluation of SLDP 2	Improve leadership and organisational capability for transformational excellence
	(b) % in-country MDPs provided on request	(b) 80%	(b) 80%	(b) 80%	(b) 80%	(b) 80%	
	(c) % of in-country Strategic Management Interventions provided on request	(c) 80%	(c) 80%	(c) 80%	(c) 80%	(c) 80%	
	(d) % of OD support interventions provided on request	(d) 80%	(d) 80%	(d) 80%	(d) 80%	(d) 80%	
Highly skilled, productive, professional and engaged staff	(a) Enhanced Human Resource Capability	(a1) Update HR Handbook and expand practical guidance on at least 2 HRM practices (a2) Regional Training on HRM practices	a1) Update HR Handbook and expand practical guidance on at least 2 HRM practices (a2) Regional Training on HRM practices	a1) Update HR Handbook and expand practical guidance on at least 2 HRM practices (a2) Regional Training on HRM practices	a1) Update HR Handbook and expand practical guidance on at least 2 HRM practices (a2) Regional Training on HRM practices	a1) Update HR Handbook and expand practical guidance on at least 2 HRM practices (a2) Regional Training on HRM practices	Highly competent, productive and skilled HR Practitioners in the SAI that develop and implement value-added HR Interventions to improve the performance and engagement of SAI Staff
	(b) Implemented AFROSAI-E's Integrated Competency Framework	(b) At least 3 countries implemented the framework	(b) At least 3 countries implemented the framework	(b) At least 3 countries implemented the framework	(b) At least 3 countries implemented the framework	(b) At least 3 countries implemented the framework	
	(c) HR incorporated in QA reviews	(c) 1 QA Review conducted	(c) 2 QA Reviews conducted	(c) 2 QA Reviews conducted	(c) 3 QA Reviews conducted	(c) 3 QA Reviews conducted	

Goal 4: Lead by example and deliver on our mandate

Strategic Objective	Key Performance Indicator	Performance Targets					Outcomes
		2020	2021	2022	2023	2024	
Establish and effectively manage members, institutional partners and donor relationships	Develop and implement stakeholder relationship strategy and deliverables	Development of stakeholder relationship strategy 90%-100% implementation of deliverables	90%-100% implementation of stakeholder relationship strategy deliverables			90%-100% implementation of stakeholder relationship strategy deliverables and evaluation of the strategy	Strengthen relationships between AFROSAI-E, partners and donors to become the preferred capacity building regional body
	Defined sustainable organisation with a mixture of internal resources, regional resources sponsored by member SAIs, support from development partners, own funds generated and donor support (a) % implementation of sustainable strategy deliverables (b) % targets met as per the resource plan	(a) 70%-75% (b) 70%-75%	(a) 75%-80% (b) 75%-80%	(a) 80%-85% (b) 80%-85%	(a) 85%-90% (b) 85%-90%	(a) 90%-100% (b) 90%-100%	
Provide staff with development opportunities that enrich knowledge and skills	Implementation of skills enhancement plan deliverables for our staff (i.e. training capacity, communication skills and etc.)	Development of consolidated skills enhancement plan for all our staff	80%-90% implementation of skills enhancement plan deliverables				Staff compliment that is capacitated to proactively implement strategic goals and objectives
	Staff alignment level to organisational strategy	Internal culture values assessment conducted and actioned	Maintain staff alignment to organisational strategy				
Ensure good governance, transparency and accountability	Continuous assessment of good governance practices to identify areas of improvement	Benchmarking of good governance practices conducted and report submitted to Governing Board	Implement actions as per Governing Board decisions on benchmarking report	Monitoring of implemented actions			Effective governance principles implemented to enable oversight
	Develop and continuous enhancement of integrated management information system, including a monitoring and evaluation framework	Develop integrated management information system and commence implementation	Continuous enhancement of integrated management information system				Management information that allows for effective decision making

3. BUDGET AND FUNDING ARRANGEMENTS

Projected income and expenditure of the strategic plan period

Financial sustainability is important to the Secretariat, but serving the needs of members and freely sharing available information and guidance with the broader public sector is the priority. While charging a fee for our materials would strengthen the financial position of AFROSAI-E, this would go against the INTOSAI motto of mutual experience benefits all. The fulfilment of our objectives is therefore largely dependent on cooperation agreements and support from member countries and comes in the form of:

- Annual membership fees.
- Other financial support from member SAIs, including the costs incurred to send staff to attend training interventions or host workshops on behalf of AFROSAI-E. These are in addition to the project costs depicted in the table below. In 2018, members contributed over R21 million in this regard, demonstrating their commitment to the sustainability of AFROSAI-E.
- Technical and in-kind contributions from member SAIs include making resources available to support capacity building interventions. In 2018 alone, resource support totalled 788 working days.
- Financial support from donors.
- Financial support from the hosting SAI.
- Billing of the specialised learnings offered.
- Any other sources of income approved by the Governing Board.

"Education beats at the heart of sustainability".

- Andrea Illy -

	2019	2020	2021	2022	2023	2024	Total of Strategic Plan
	(R 000)	(R 000)	(R 000)	(R 000)	(R 000)	(R 000)	(R 000)
PROJECT COSTS PER STRATEGIC GOAL	**44 799**	**44 027**	**44 918**	**47 861**	**50 337**	**54 345**	**241 487**
Professionalise public sector accountancy	-	5 541	5 382	5 704	6 065	6 449	29 141
Empower SAIs for greater audit impact and quality	-	25 086	26 552	27 681	29 778	31 225	140 322
Transform SAI organisational capabilities for greater impact	-	8 905	8 438	9 357	9 350	10 918	46 968
Lead by example and deliver on our mandate	-	4 494	4 546	5 118	5 144	5 753	25 056
OPERATING COSTS	**11 058**	**11 890**	**12 736**	**13 642**	**14 615**	**15 658**	**68 541**
Funded from basket funding	5 308	5 738	6 091	6 466	6 865	7 288	32 448
Funded by host SAI	5 750	6 152	6 644	7 176	7 750	8 370	36 093
TOTAL ANTICIPATED COST	**55 857**	**55 917**	**57 654**	**61 503**	**64 952**	**70 003**	**310 028**
% Change in project costs (Year on Year)		0.1%	3%	7%	6%	8%	
COMMITTED FINANCIAL SUPPORT	**59 941**	**30 464**	**29 073**	**27 756**	**29 105**	**30 379**	**146 777**
Membership fees, interest and reserves	9 048	1 935	1 945	1 956	2 126	2 139	10 100
Support from AGSA as per MoU (incl. salaries of seconded staff)	13 939	15 069	16 099	17 200	18 379	19 640	86 387
Committed donor support	36 954	13 460	11 030	8 600	8 600	8 600	50 290
ANTICIPATED SHORTFALL	**4 084**	**-25 453**	**-28 580**	**-33 747**	**-35 847**	**-39 624**	**-163 251**

4. EXTERNAL EVALUATION

As per Article 18 of the Statutes, in order to provide its stake-holders with the assurance that the organisation is fulfilling its intended value-adding role in Africa with ongoing professionalism and commitment to effective service delivery, an independent external evaluation of the organisation will be performed during each strategic cycle of five years. It is envisaged that the evaluation will be performed in 2023 to influence the next Strategic Plan.

"You may never know what results come of your action, but if you do nothing there will be no result".

- Mahatma Gandhi -

5. ABBREVIATIONS

ABBREVIATION	DEFINITION
AFROPAC	African Organisation for Public Accounts Committees
AFROSAI	African Organisation of Supreme Audit Institutions
API	African Professionalisation Initiative
APRM	African Peer Review Mechanism
AU	African Union
AUC	African Union Commission
CBC	Capacity Building Committee
CREFIAF	Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques de l'Afrique Francophone subSaharienne
ESAAG	East and Southern African Association of Accountants-General
ICBF	Institutional Capacity Building Framework
IFAC	International Federation of Accountants
INTOSAI	International Organisation of Supreme Audit Institutions
IntoSAINT	Self-Assessment Integrity
IOB	Interim Oversight Board
ISSAI	International Standards of Supreme Audit Institutions
IT	Information Technology
HR	Human Resources
KPI	Key Performance Indicator
QA	Quality Assurance
MDP	Management Development Programme
MoU	Memorandum of Understanding
PAFA	Pan African Federation of Accountants
PFM RF	Public Financial Management Reporting Framework
SAI	Supreme Audit Institution
SDGs	Sustainable Development Goals
SLDP	Senior Leadership Development Programme
UN	United Nations

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