



Dear reader,

In this issue we are delighted to share several important announcements and news on new developments. With effect of 1 July 2021, the Secretariat will welcome a new Environmental and Sustainability Assurance Manager. We are also thrilled to announce that the Netherlands Court of Audit has launched a brand-new online learning course on our AFROSAI-E Learning Platform. The self-paced 'Visuals in Audits' course will enable auditors to better communicate their audit story and is available at no cost to all SAI staff world-wide.

Have you registered for the Performance Auditing in the Oil and Gas Industry Conference on 18 June? If your SAI is interested in conducting audits in the petroleum sector, this is a not-to-be-missed opportunity to learn from the experiences of SAIs in our region. The registration link details can be found below.

Continue reading to learn more about an important development to capacitate SAIs to contribute to SDGs implementation, to access our revised AFROSAI-E Statutes and Regulations and to view the outcomes of an evaluation conducted on our joint programme with the IDI to support SAI Somalia.

We hope you enjoy this issue!

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## **Secretariat welcomes new Environmental & Sustainability Assurance Manager**



The AFROSAI-E Secretariat is excited to welcome Mr Richard Pappoe from SAI Ghana as Manager: Environmental & Sustainability Assurance. Richard is a member of the Institute of Environmental Science in the UK, and holds an MBA in Finance and a BSc. in Environmental Science. He joined SAI Ghana in 2008 and has extensive experience in performance and environmental auditing as well as capacity building.

Richard will officially join our team on 1 July 2021.

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## Using VISUALS IN AUDITS – an online course by auditors, for auditors

Do you want to learn how to use visuals to analyse your audit data, get on the same page as your team and how to communicate your audit story? Then the brand-new e-learning course on the AFROSAI-E Learning Platform (ALP) is the answer.

The Netherlands Court of Audit developed the online course, *Visuals in Audits*, by building on the insights of their [Design Audit Team](#). The interactive course is available free of charge to staff from all SAIs world-wide, for self-paced learning. The course will be of value to SAI auditors who want to increase or test their knowledge in this field. Do you want to know more about this topic? Click on the link to read the article, [Visual Stories That Transform Audit Speak Into Engaging, Understandable Reports](#), that appeared in the INTOSAI Journal in [Winter 2019](#).

This course is currently available in English and will be made available in Arabic, Dutch, French and Portuguese by August 2021.

The course includes five modules and will take a learner about 90 minutes to complete in full.

- (1) **Basics of visual theory**  
*The basics of visual theory*
- (2) **Visuals to analyse**  
*How to use visuals to structure and analyse audit data*
- (3) **Visuals to get on the same page**  
*How visuals can help you, your team and your supervisors collaborate to get on the same page*
- (4) **Visuals to get the message across**  
*How visual stories can deliver your audit message to your audience*
- (5) **How to brief a designer?**  
*How to brief a designer to make visual stories that fit your audit*

To access the course go to <http://www.afrosai-e.org.za> and click on the E-learning tab (top right). Click on register and complete the profile information. You will receive an email confirming access within 24 hours. With your confirmed username and password, you can then log in on the AFROSAI-E Learning Platform (ALP), enrol for the course and start learning.

Queries regarding access to ALP, can be sent to Annerie Pretorius at the AFROSAI-E Secretariat: [annerie@afrosai-e.org.za](mailto:annerie@afrosai-e.org.za)

Feel free to send your comments or share experiences on this course to Ms. Marike Noordhoek (NCA) at [m.noordhoek@rekenkamer.nl](mailto:m.noordhoek@rekenkamer.nl). You can reach out to [das@rekenkamer.nl](mailto:das@rekenkamer.nl) for questions on the content of the course or for inclusion in the community of practice.

## Last chance to register for the Performance Auditing in the Oil and Gas Industry Conference – 18 June 2021

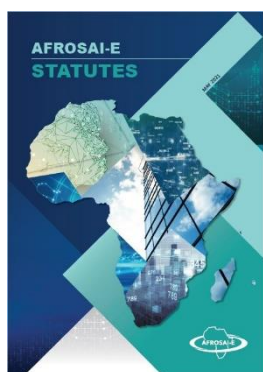
Do not miss out on the opportunity to register for the AFROSAI-E / Netherlands Court of Audit (NCA) Performance Auditing in the Oil and Gas Industry Conference. The Conference on **18 June 2021** will include reflections on the parallel audits by the SAIs of Kenya, Tanzania and Mozambique on the management of oil and gas.

The Conference will be especially relevant for SAIs worldwide, that are interested in conducting audits in the petroleum sector.

- **Date: 18 June 2021** [Click here to register](#)
- **Time 10:00 – 13:00 (South African Time)** [Click here to view the programme](#)

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## AFROSAI-E revised Statutes and Regulations



In 2020, our Governing Board members approved the establishment of a Statutes Review Committee to review the AFROSAI-E Statutes and Regulations, which were approved in 2013. The Committee held several meetings over the course of the last year to align the content of these documents with current practices and a progressive view for the future. To enable easier amendment of the Regulations in future, should it be required, the Statutes and Regulations were separated into two documents. Both documents are now available on our website. Click on the document links to view the 2021 [AFROSAI-E Statutes](#) and [Regulations](#).

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## PFM-RF Tool – Smart Partnership Programme with DeVAL aiding SAIs to contribution to SDG Evaluation



Since its official launch in 2018, the Public Financial Management Reporting Framework (PFM-RF) has been implemented by several SAIs in Africa as well as a number of Portuguese-speaking SAIs outside the Continent. These SAIs are currently at various levels of implementation, having produced both internal and external audit reports using this tool. The latest changes to the tool have enhanced its agility in the audit of the Sustainable Development Goals (SDGs) and is therefore poised to aid SAIs to make a greater contribution to their attainment.

The PFM-RF is designed to interrogate the entire Public Financial Management cycle of a country. It focuses on the core PFM institutions and selected line ministries, that play a significant role to the attainment of SDGs.

Together with the GiZ Good Financial Governance Programme in Africa, our thinking behind the PFM-RF is driven by two philosophies:

1. The attainment of Agenda 2030, to a reasonable extent is very much dependent on good governance through transparency and accountability in the management of public funds allocated for SDG related programmes. SAIs therefore have a role to play towards the attainment of these goals.
2. Well-functioning PFM systems are central in the contribution to the achievement of the SDGs. The reality is that funding national programmes towards the achievement of these goals will only work if PFM systems function efficiently, effectively and consistently for the benefit of citizens.

As part of our *Smart Partnerships Programme*, we are developing a partnership with the German Institute for Development Evaluation (DeVAL). Through this partnership, established with the help of Mr Norbert Hauser, the former Vice President of SAI Germany and Chairman of the Panel of External Auditors of the United Nations, we aim to improve SAI capacity to evaluate the SDGs through the PFM-RF.

DeVAL has published a guide for evaluation commissioners and managers titled “*Evaluation to connect national priorities with the SDGs*”. In May, we participated in a three-day workshop on this guide. The workshop was attended by 30 government officials from Anglophone Africa and Latin America. This highly valuable workshop covered three key areas:

- a) How evaluation can help in connecting the SDGs with national priorities.
- b) How evaluation can capture the multidimensional characteristics of the SDGs.
- c) The role of evaluation in facilitating national policy dialogues and SDGs reporting.

During the workshop, participants recognised the need for SAIs to take a more active role in contributing to the evaluation of the attainment of SDGs by their countries. The workshop outcomes also clearly indicating the benefits of AFROSAI-E becoming an active participant in the EVALSDG network. In line with this outcome, we took part in a panel discussion on 31 May, hosted by DeVAL as part of the gLOCAL 2021 Evaluation week. The topic of discussion was the contribution of SAIs to an evaluation culture – exchange of experiences between Africa and Latin America. Several presenters from the SAI community participated and through the examples shared, the discussions highlighted how SAIs can potentially contribute to a national evaluation system in the context of Agenda 2030 and SDG implementation.

The extent to which a SAI can make a difference to the lives of its citizens depends on the tangible actions it takes. Contributing to the attainment of the SDGs by implementing the Public Financial Management Reporting Framework Version 2.0, is a tangible action that will enable SAIs to make a difference. To learn more about the PFM-RF, visit <https://pfmreporting-tool.com/>.



### **Evaluation of IDI and AFROSAI-E's dedicated support to SAI Somalia 2018-2020**

In partnership with the INTOSAI Development Initiative (IDI) we have been providing the SAI of Somalia with accelerated support since 2018. The support programme will continue in

2021 to 2022 with the objective of enabling SAI Somalia to successfully implement their strategic priorities for the period.

Recently an external evaluation of the 2018 to 2020 project period was concluded. According to the evaluation, the project has made a good contribution to the strengthening of the external audit function in Somalia. The project's objectives were mostly met and the project scores well on the OECD-DAC evaluation criteria. According to the evaluator, the project's contribution has been recognised particularly regarding the introduction of and training on ISSAI-based financial and compliance audit manuals, the introduction of a strategic and annual planning and control cycle and various human resource management tools.

The improvement in the performance of SAI Somalia was evidenced by its ability to audit the Government's annual budget execution report in a timely manner for the first time in 2019 and its willingness to report openly on challenging topics involving corruption and malpractice regarding donor-funds. The Project has also contributed to the drafting a new Audit Law. If enacted, following approval by the President of Somalia, the SAI will achieve a higher degree of independence from the Executive. Once the Act is in place the OAGS will be in a stronger position to make recommendations for the improvement of public financial management by the Somali Government in the coming years.

The evaluation has been guided by the six OECD-DAC evaluation criteria. [Click here to read more about the evaluation](#) and the assessment of the criteria in more detail.

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[Click here to view Bulletin 6 of 2021 online.](#)

