



BULLETIN 7 | 8 JULY 2021

Dear reader,

As the world continues to navigate the COVID-19 pandemic, many countries have lifted restrictions on international travel, while maintaining some controls and limitations. As a result of these factors, as well as ongoing vaccination programmes across the continent, we have updated our policy decision on international travel. Requests for in-country support and training interventions will now be considered on a case-by-case basis as per the communique sent to member SAIs. Through the careful and considered resumption of in-country interventions, we strive to support our members meet their most critical capacity building needs.

On 14 July, we will host a Seminar on the topic, Elevation of SAIs. The seminar is aimed at sharing information and having interactive discussions with SAI leadership teams and our stakeholders on the challenges and opportunities to elevate SAI capacity during these challenging times.

Read more about the Seminar programme, and the latest news and updates from our region in this issue.

We hope you enjoy this issue!

WHAT'S INSIDE THIS ISSUE:

- Elevation of SAIs Seminar - p 2
- SAIs in challenging contexts poised for greater performance - p 3
- Survey on impact of COVID-19 on SAI independence - p 3
- Reminder: Using visuals in audits online course - p 3
- Annual EI Workshop: Transparency Data Working for Communities - p 4
- Call for interest in API implementation support - p 5
- SAI The Gambia reflects on PA Prize win - p 5
- PA in the Oil & Gas Industry Conference resounding success - p 6

AFROSAI-E MOURNS

The AFROSAI-E region deeply mourns the loss of the former Auditor General of SAI Liberia, Ms Yusador Gaye, who tragically passed away on 1 July 2021.



We also extend our sincere condolences to SAI Uganda for the loss of Mr Francis Masuba, the Assistant Auditor General -Corporate Services and Accounting Officer of SAI Uganda.





The Elevation of SAIs Seminar

14 July 2021

INVITATION

THE ELEVATION OF SAIS SEMINAR ON 14 JULY 2021 IS A SPECIAL KNOWLEDGE SHARING SESSION OPEN TO ALL OUR MEMBER AUDITORS GENERAL, THEIR LEADERSHIP TEAMS, OUR PARTNERS AND STAKEHOLDERS.

The Seminar will include the following sessions, which are all intended to be highly interactive:

- The institutional resilience of SAIs to meet stakeholder expectations as the COVID-19 pandemic rages on, is critical. During this session we will hear from different perspectives on the progress and developments in this area of audit and the challenges to implement initiatives to address the gaps.
- Civil societies can be highly valuable engagement partners for SAIs, a factor that necessitated the development of a new CBC publication, Engagement with civil society – A Framework for SAIs. In this session we will hear from Auditors General in our region on the key considerations relevant to their engagements with civil society and their experiences in collaborating with these stakeholders to make greater audit impact.

Two breakaway sessions will take place concurrently in the afternoon to enable in-depth discussion:

Ø Elevating Audit Impact – Deliberations on focus areas that will enable SAIs to elevate their audit impact and relevance, especially in challenging times.

- Big Data and cyber security areas that SAIs should priorities to improve security and be data driven.

- Emerging issues in public sector audit related to the extractive industries and the sustainable development goals.
- Quality assurance and the impact of organisational culture on quality.
- Challenges SAIs encounter to ensure the timely production of audits, implementing robust internal quality control systems and mechanisms to select, prioritise and budget for audits.

Ø Elevating Institutional Capacity – Building strong institutional capacity to weather challenging times is the focus of this session.

- The StrengthFinder assessment tool enables SAI leaders to maximise their potential and leverage on strengths. We hear from the SAI leaders who have completed the assessment and the value it has added to their lives to be resilient leaders.
- Intensive support programmes such as PAP-APP, enable SAIs to establish long-term capacity development projects and implement them for greater performance and impact. Join the discussion to engage on intensified support options available to SAIs.

[REGISTER NOW](#)

We look forward to your participation! [Click here](#) to view the full programme. Queries regarding the event can be sent to Bernadene Rautenbach at bernadene@afrosai-e.org.za.

SAIs in challenging contexts poised for greater performance



Nine SAIs in challenging contexts are strengthening their performance with the support of the PAP-APP programme – a partnership of INTOSAI IDI, AFROSAI-E and CREFIAF. The INTOSAI International Journal of Government Auditing, has published an insightful article on the Programme. Click here to read: <https://intosaijournal.org/sais-greater-performance/>. The article will also be published in the summer issue of the Journal at the end of July.

Important survey on the impact of COVID-19 on the independence of SAIs

The INTOSAI IDI is currently conducting an important survey on the impact of the COVID-19 pandemic on the independence of SAIs. The survey seeks to complement the information collected through the INTOSAI Global Survey and the recent IDI survey on the use and audit of COVID-19 funds. The focus of this survey is on whether and how SAI independence was affected by the pandemic in the period March 2020 to June 2021.

The survey was distributed to SAIs in all regions in June and the due date for submission is 19 July 2021. We strongly encourage our member-SAIs to complete the survey before the due date.

The survey results will be analysed, consolidated, and shared through a report on the impact of the global pandemic on SAI independence globally and regionally.

Link to the IDI survey:

<https://s.chkmkt.com/?e=234285&h=B09E9726B797186>
Please do not hesitate to contact Freddy Ndjemba at freddy.ndjemba@idi.no if you have any questions or need further information.



Reminder: VISUALS IN AUDITS – an online course by auditors, for auditors

The Visuals in Audits e-learning programme is available free of charge to staff from all SAIs world-wide, for self-paced learning. The course will enable learners to use visuals to analyse audit data and better communicate your audit story. It is available on the AFROSAI-E Learning Platform (ALP), under the category: **Effective Report Writing.**

- Queries regarding access to ALP, can be sent to Annerie Pretorius at annergie@afrosai-e.org.za.
- Comments on this course can be sent to Marike Noordhoek (NCA) at m.noordhoek@rekenkamer.nl.
- For questions on the course content, please contact das@rekenkamer.nl.

Annual EI Workshop: Transparency Data Working for Communities

The mining sector has been identified by most countries globally, including members countries of AFROSAI-E, as a potential catalyst for economic development. As a result, there is a determined effort to develop the sector and to make it more attractive to investors.

In collaboration with our partners in Extractive Industries, we held our annual workshop on this topic as a three-day online event at the end of June. The workshop theme was transparency data working for communities.

“Over the years this annual workshop has become a recognisable part of the AFROSAI-E brand with tangible outcomes and impact on the way our SAIs are performing audits in the Extractive industries” - Meisie Nkau, AFROSAI-E CEO

Over the years, this annual workshop drawn together extractive industries experts from various institutions, especially our member SAI auditors. This year we partnered with SAI Norway, the GiZ and the INTOSAI Working Group on Extractive Industries (WGEI) to deliver this workshop. The workshop attracted presentations and contributions from key institutions in the sector such as African Tax Administration Forum (ATAF), Transparency International, Tax Justice Network, Open ownership, OXFAM International, Natural Resources Governance Institute (NRGI), Extractive Industries Transparency International (EITI) and Corruption Watch. We also had a keynote presentation by the Auditor General of Zambia, Dr Sichembe.



The key take-away from the discussion was that there is a lot of available Beneficial Ownership (BO) data, including data templates and tools, which could be useful for SAIs in their execution of EI sector audits of high impact and quality. However, this beneficial ownership data and information is scattered and originates from various sources. In line with ISSAIs, auditors have a duty to ensure the completeness, accuracy, validity and veracity of the data before they use it in their audit assignments. Discussions confirmed that there is a need for SAIs to collaborate with institutions who provide BO data more often and consistently, towards improving the quality and impact of their EI audits.

Mining companies around the world are looking for growth opportunities and Africa. With its wealth of minerals, over 1 800 mining projects are in various stages of development or operation across Africa. Miners, investors and governments all strive to overcome a host of challenges to become successful in their endeavours. The issue of beneficial ownership transparency is at the heart of some of these challenges.

For any mining project or operation to have beneficial outcomes for all stakeholders, especially citizens, it is our experience, that transparency and accountability through the SAI is a key success factor.

Read more on this topic in the [Report: Improving the Extractive Industries Auditing Practices](#) and as well as the article published by OXFAM, [Auditing the Auditor: Examining the role of Supreme Audit Institutions in Auditing the Extractive Industry in Africa](#).



**AFRICAN
PROFESSIONALISATION
INITIATIVE**

Partnering to professionalise accounting
and auditing in the public sector

Call for countries to express an interest in API implementation support

The African Professionalisation Initiative (API), a collaboration between AFROSAI-E, CREFIAF, ESAAG and PAFA, aims to contribute to strengthening public value management systems to achieve value creation, fiscal discipline, effective resource allocation and effective service delivery to citizens. This is achieved through growing the capacity of accountancy professionals with the required competencies for a dynamic public sector role.

As critical role players in the public finance management cycle, it is crucial for SAIs to participate in professionalisation efforts to ensure critical finance skills are developed in the public sector, resulting in the better use of public funds and improved reporting on public spending.

The API is issuing a call for countries to express an interest in receiving API implementation support. Receiving this support will enable the selected countries to be one of the first adopters of the API's learning resources and capacity building methodology. The API will be hosting an information session webinar on Wednesday, 4 August 2021, to explain the country selection criteria and the support that will be extended to the selected countries.

The following documents have been included to provide further information:

- [Invitation to express an interest](#)
- [API implementation country selection criteria](#)
- [API Strategy](#)
- [API White Paper: Building Professional Capacity for Public Value Management](#)

Register **now** to join in on this information session. French interpretation will be available.



SAI The Gambia reflections as winners of the 2020 Best Performance Audit Report Prize

Click on the link below to read the collaborative article by the The Gambia National Audit Office's Performance Audit Unit staff, winners of the 2020 Best Performance Audit Prize, on the CBC website:

<https://www.intosaicbc.org/winners-of-the-prize-2021-sai-the-gambia/>



Performance Audit in the Oil & Gas Industry Conference resounding success

A joint regional project with the Netherlands Court of Audit, the SAIs of Tanzania, Mozambique and Kenya and AFROSAI-E, concluded on 18 June with a successful online Conference. As part of the collaborative project, the three SAIs conducted parallel performance audits of the oil and gas sector in their respective countries.

At the project closing conference, the leaders and respective audit teams from the project partners took the opportunity to share the lessons their institutions have learned, the key outcomes of the audits performed and the cross-cutting issues that stemmed from the parallel audits. With an audience of over 200 people from across the globe, the Conference provided valuable knowledge and experience sharing platform for other SAIs interested in conducting audits in the petroleum sector.

One of the key outcomes of the project was the development of an online learning programme on "How to audit governments management of oil and gas contracts". The course is available on the AFROSAI-E Learning Platform – www.afrosai-e-learning.com – to staff from all SAIs globally, in English, French, Arabic and Portuguese.

Ø To view the recording of the Conference proceedings [click here](#).

Ø [Click here](#) to view the Conference presentations.



3rd Floor, Pegasus 2 building, C/) January Masilela Av and Amarand Av
Waterkloof Glen Ext 2, Pretoria, South Africa, 0181

info@afrosai-e.org.za

