

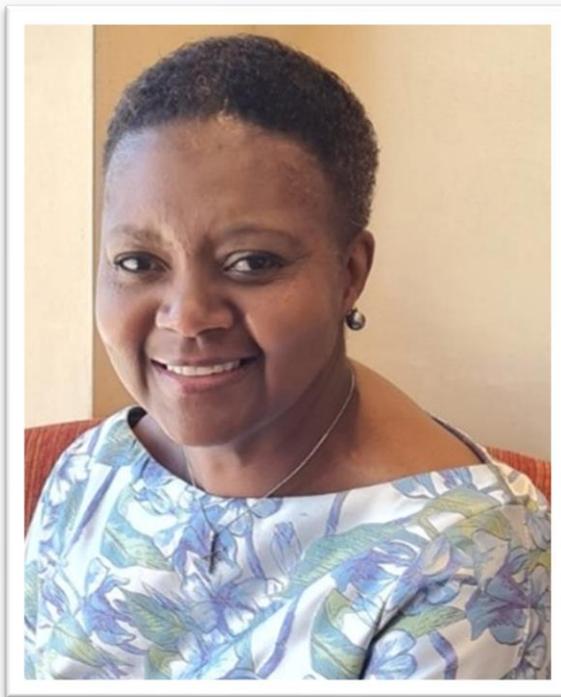
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## AFROSAI-E Welcomes new Auditors General

It is with great pleasure that we received news of the appointment of two new Auditors General in our region. We offer our heartfelt congratulations to the new Auditor General of Lesotho, Ms Mathabo Gail Makenete and the new Auditor General of Somalia, Avv. Ahmed Isse Gutale.

### Ms Mathabo Gail Makenete, Auditor General of Lesotho



Ms Makenete has nearly 32 years of experience working at the Central Bank of Lesotho. She served as the Second Deputy Governor for ten years before being appointed Deputy Governor. In this capacity, she served as a member of the Board of the Bank, the Monetary Policy Committee, the Audit Committee and other committees of the Board and Management.

She holds a Bachelor of Commerce degree and a Chartered Accountancy qualification. She is also an Accredited Fellow of the Macro Economic and Financial Management Institute (MEFMI) and a long-standing member of the Lesotho Institute of Accountants in the CA category.

Throughout her years of service, she displayed exemplary dedication. She is widely travelled across Africa, serving as a trainer of trainers around Reserves Management and visiting Central Banks of the Eastern and Southern African region to share experiences on good reserves management practices.

As Deputy Governor, she was nominated to participate in the Alliance for Financial Inclusion (AFI) meetings. She later became a member of the First AFI Gender and Finance Committee, serving for two terms. Later

she joined the Graça Machel Trust's Expert Leaders Group (ELG) on Financial Inclusion, where she still serves as the Convener of the ELG.

She is passionate about women's empowerment matters. Since 1994, she's been driving the agenda for Women in Sport in Lesotho, advocating for the full participation of women at the technical, administrative and superior player levels. In addition, she currently coaches and mentors women at various levels, participating in numerous women and youth empowerment groups.

## Avv. Ahmed Isse Gutale, Auditor General of Somalia



**Avv. Ahmed Isse Gutale**  
Auditor General, FRS

### Auditor General's Bio

Avv. Ahmed Isse Gutale has a Master's degree in Law and a Bachelor's degree in Islamic studies and Arabic language. He also holds a diploma in Mass Communication.

He is a practicing lawyer who previously served as the Legal Advisor for high-level government institutions. He has over 15 years of administrative experience and executed key roles in Somalia's legal, broadcast, and electronic media landscape with a special focus on law, social issues, justice, and reforms. Avv. Gutale has played a key role in recommending important reforms in the justice system and media policies in governance.

Avv. Gutale is a governance expert who has worked on a variety of policy initiatives, including community sustainable development, public policy, public administration and management, digital information, and regulation-making. He is also a social advocate who has spoken in various panels on human rights issues, governance, policy-making, the democracy and constitutional law.

## Farewell to Auditors General of Botswana and Somalia

We bid farewell to two Auditors General this quarter, Ms Pulane Letebele, the former Auditor General of Botswana and Mr Mohamed Ali, the former Auditor General of Somalia. Working with these distinguished Auditors General during their respective tenures was an honour and privilege.

As a founding member of the Interim Oversight Board (IOB) of the African Professionalisation Initiative (API), Ms Letebele leaves an indelible mark on the efforts to professionalise public sector accountancy in Africa.

Mr Ali was elected chairperson of AFROSAI-E in 2021, and although his time in this role was brief, his

support of and advocacy for our strategic goals was invaluable. In addition, as Auditor General of Somalia, he made significant inroads to transforming and professionalising the SAI.

Both AGs demonstrated commitment to developing the institutional capacity of their SAIs and have left a strong legacy for their institutions to build on in future. We wish them all the best in their future endeavours.



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## 2023 Strategic Review and 19th Governing Board meeting



In less than two months, our member Auditors General, their senior delegations, representatives from our partner institutions, and other stakeholders will gather in Accra, Ghana. Per usual, the proceedings will start with a two-day strategic review. This will include the official opening on the first day, the award for the Best Performance Report of 2022, an overview of the challenges and achievements against our strategic goals, and an open session of the Capacity Building Sub-committee. The second day will be dedicated to discussing accountability mechanisms that meet stakeholder expectations.

The 19th Governing Board meeting will take place on 10 May as a closed session for the Auditors General of member SAIs. Concurrently, a technical symposium will be held for all other delegates. Here, the recommendations and outcomes from the Capacity Building Subcommittee session and the thematic discussions of the previous day will be unpacked for operationalisation by SAIs.

Please contact Annerie Pretorius at [annerie@afrosai-e.org.za](mailto:annerie@afrosai-e.org.za) should you not have received your invitation.

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## AFROSAI-E 2023 Operational Plan



With great pleasure, we present the AFROSAI-E 2023 Annual Operational Plan. We are in the fourth year of our current strategy, and the plan defines what we will do in 2023 to achieve our strategic commitments as efficiently as possible.

This year, we will focus on creating more platforms for experience sharing and collaboration. This will enable us to strengthen and retain the collaborative regional knowledge for the benefit of all.

We take this opportunity to thank our institutional and collaborative partners for their continued commitment to the region. This invaluable support has enabled us to set ambitious plans to support our members to strengthen their capacity this year.

[Click here to download.](#)

## Report Writing Workshop in Namibia

The OAG Namibia held a report-writing workshop in March for 50 auditors from all audit areas. The workshop was conducted during a three-day visit by AFROSAI-E to assist the Public Relations team in refining and operationalising their Communication and Stakeholder Engagement Strategy and Implementation Plan. The report writing workshop was based on the upcoming guidance for creating reader-friendly reports, which we will introduce during the year.



## AFROSAI-E Learning Platform

### New online course on Quality Management

- *Find it under the ALP course category: Quality Management*

The quality of work is of great importance to SAIs, as it affects their reputation, credibility and, ultimately, their ability to fulfil their mandate. Ensuring the quality of their work can be a significant challenge for SAIs. In this online course, developed by the Netherlands Court of Audit, you will learn more about the international principles and standards for SAIs concerning audit work quality management and the possibilities to put them into practice.

We encourage you to take this course with your SAI colleagues to discuss your findings and identify follow-up actions together. The personal notebook in the course with reflective questions can be a good starting point for this discussion.

The course consists of four modules with a total duration of a minimum of 90 minutes.

- Module 1: Basics of quality management for SAIs
- Module 2: Quality management of audit staff
- Module 3: Quality control of audit products and processes
- Module 4: Quality assurance

The course is free and available to civil servants worldwide. You don't need any specific prior knowledge to benefit from the course. On completion, participants will be awarded a digital certificate of participation.

### Plain Language for Effective Report Writing

- *Find it under the ALP course category: Communication and Stakeholder Relations*

Writing high-impact, citizen-centric, and user-friendly audit reports are crucial for SAIs to elevate their audit impact. Using plain language when writing improves the accessibility and readability of content, making it easily understood by SAI stakeholders.

**Course duration:** This course is available from **15 March to 21 April**. To complete the course, learners must complete the seven modules and a final assessment. Each module will take about one to one and a half to complete. A voluntary online seminar to discuss the course content and share experiences will take place on **27 April 2023**.

## Multi-stakeholder events on Extractive Industries in Uganda and The Gambia

The Office of the Auditor General of Uganda hosted a successful Extractive Industry and Energy Stakeholders Symposium from 18 to 20 January. The theme of the event was *“The Extractive Industry and Energy Development in Uganda: A Roadmap to Sustainable Environment and Economic Growth”*.

The focus of the panel discussion at this well-organised stakeholder initiative was on what stakeholders need to do in future for Ugandans to enjoy the mineral wealth of their beautiful country. We look forward to the continued production of impactful audits in the EI sector that are of value and benefit to the citizens of Uganda.

From 30 January 30 to 3 February 2023, the **National Audit Office of the Gambia (NAO)**, in collaboration with AFROSAI-E, funded by the African Development Bank (AfDB), hosted a week-long multi-stakeholder consultative workshop on Extractive Industries (EI) Accountability.

Mr Abdoulie Jobe, Minister of Petroleum and Energy in The Gambia, officiated the workshop. Stakeholders from the National Assembly, government institutions, private mining and oil exploration companies, civil society, and NAO staff participated.

The workshop discussed the roles and responsibilities of the key stakeholders along the AFROSAI-E value chain and identified possible risks within The Gambia’s extractive industries sector. It included panel discussions, group exercises, and presentations from the key public institutions on their mandates, legal and institutional frameworks, accountability mechanisms and challenges. Following this engagement, the NAO will update its EI risk assessment, share audit tools per the AFROSAI-E EI Guidelines, identify audit areas and plan an EI audit to respond to identified risks.



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## Ethiopia SAI ITMA Application Workshop

The GIZ developed the Supreme Audit Institution Information Technologies Maturity Assessment (SAI ITMA). It is a diagnostic assessment tool aimed at holistically assessing the degree of maturity of SAIs concerning the use of information and communications technologies (ICT) in external control, including IT audits. The ITMA enables SAIs, development partners, and other interested parties to technically support the best decision-making to strategically strengthen the SAI's capacity to use ICT.

The Ethiopia SAI ITMA application workshop took place from 20 to 24 February 2023. In applying the ITMA methodology and tools, SAI Ethiopia aims to transform its organisation and enhance digitalisation and capabilities. The GIZ supported the workshop, which was facilitated by a consultant and AFROSAI-E moderators.

The next steps will be for the SAI to gather evidence to support the assessment, develop the assessment report and produce action plans to address the identified shortcomings, which can be integrated into the SAI's existing strategic plan.

[Click here to read more about the reflections from SAI Ethiopia and the workshop moderators.](#)



## Research Paper on SAI Automation and Technology Adoption

The primary aim of this study was to establish the key factors that SAIs can use to decide which technologies to adopt and the impact of audit automation. This study was motivated by the challenges SAIs experienced in providing technology support to their employees, especially during the pandemic.



The research findings showed that critical elements include technology compatibility, complexity, cost-benefit, top management commitment, and professional body support. The study also found that the quality of audits is positively influenced by adopting technologies.

The research concluded that, amongst other things, audit automation significantly influences the quality of audits. Further, the study revealed that adopting technologies in SAIs increased productivity, and the benefits of using technology outweighed its initial investment.

[Click here to read the Research Paper](#)

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## 2023 Mining Indaba: *Unlocking African Mining Investment - Stability, Security and Supply*



The annual Mining Indaba is a global platform for investors, mining corporations, and governments to network and do business. The conference is dedicated to successfully capitalising and developing mining interests in Africa. Over 9000 delegates, including 40 ministers from five continents (Africa, Asia, Australia, Europe and North America), gathered in Cape Town from 6 to 9 February 2023 for this prestigious event.

AFROSAI-E attends the event annually to stay up to date with the latest developments in the industry.

This enables us to develop the necessary capacity-building interventions to empower SAIs to audit the extractive industries along the Extractive Industries (EI) value chain.

In his opening remarks, the President of South Africa, Mr Cyril Ramaphosa, delivered a strong message on the urgency to achieve a secure electricity supply and accelerate economic reforms to improve the operating environment, tackle illegal mining, and improve the regulatory environment.

**[Click here to read more about the notable trends that are shaping the present and future of the African mining industry.](#)**

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## Performance Audit Report Prize winners exchange visit to the Swedish National Audit Office

As part of the Performance Audit Report Prize, the Swedish National Audit Office (SNAO) sponsors the winning team to visit Stockholm, Sweden, for an exchange visit. Unfortunately, due to the COVID-19 pandemic, the visits by the winning teams from 2019 (SAI Tanzania), 2020 (SAI The Gambia) and 2021 (SAI Ghana) were delayed. As a result, the three winning teams had a combined visit to Sweden in December 2022.

The exchange visit included presentations from the three winning teams on their reports to the staff of the SNAO and peer teams. This was a highly valuable knowledge and experience-sharing engagement, amplified by having the three winning teams there simultaneously and learning from each other. In addition, the SNAO team shared information about their activities covering various aspects of performance auditing, including:

- Communicating the results of performance audits.
- Using plain language in reporting.
- Follow-up on the implementation of recommendations.
- Applying quantitative and qualitative methods.

The teams visited the National Assembly of Sweden during their parliament's day called *Riksdagen*. This enabled the teams to learn more about how SNAO performance audit reports are processed, discussed and deliberated by the Swedish Parliament.

As part of the knowledge and experience exchange, SNAO arranged for the teams to visit public institutions in Sweden that perform similar functions to the entities they had audited in their winning reports. The SAI Tanzania team had the opportunity to visit the Stockholm Wastewater Treatment Plant. Here they learnt about how the water treatment plant is run and could compare the practices in Sweden and Tanzania on wastewater treatment. The SAI Gambia team visited Karolinska University Hospital to learn and experience how obstetric care is provided, and the SAI Ghana team visited the Swedish Disaster Management Agency (MSB).

It wasn't all work, however. The teams also got the chance to experience the culture and beauty of Stockholm with a city tour and a visit to the ABBA Museum.



*The combined experiences of all these activities made the exchange visit an unforgettable experience for our team. Furthermore, it has motivated us to work hard to get another opportunity to participate in the exchange visit as a winning team. – SAI Tanzania team*

*The trip was excellent as I was exposed to many experiences and had meaningful interactions with peers from Ghana and Tanzania. The sessions were elaborate and interactive and gave me new insight. My favourite sessions were on plain language and qualitative and quantitative analysis. The visit to the*

*hospital was fantastic, and the tour of the city, ABBA Museum and Parliament was top-notch. The trip was educational and friendly due to the hospitality of the Swedish National Audit Office colleagues. - Yasin*

**Jagne, The Gambia**

*When we say we learnt a lot during our short visit, it is a testament to the warmness and willingness of colleagues at SNAO to share knowledge that will remain useful to us throughout our careers. - SAI Ghana*

**team**

*The Stockholm experience was enlightening, allowing me to learn about the Swedish SAI and the system of accountability in which they operate and compare it to ours. Alhagie Jabbie, The Gambia*

*Visiting the city of Stockholm was exciting as it is unique in so many ways, particularly its stunning views, excellent museums, arty metro stations, great food, cosy cafes, shops, restaurants, and fun activities. The warm hospitality of colleagues from the SNAO also made it memorable as we were hailed as champions.*

*The opportunity and privilege to visit the parliament of Sweden was an overwhelming experience. Bai*

**Matarr Jaiteh, The Gambia**



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## Coordinated audits on SDG 2 and SDG 4

As part of our ongoing efforts to empower our members to support their governments in achieving the Sustainable Development Goals (SDGs) and adding value to citizens, we are implementing two coordinated SDG audits in 2023. Earlier this month, the audit teams participating in the coordinated audit/s gathered in South Africa for a workshop to discuss the audit methodology and approach. At the end of the audits, expected to conclude in October this year, SAIs will independently publish their findings. In addition, AFROSAI-E will publish the common findings from the two respective audits in combined reports.

The audits are focussing on the following:

- **Target 2.3: Impact of climate resilience/adaptation strategies on agriculture. Government efforts and progress on food security and agriculture.**

Despite governments agreeing to and signing the SDGs, Africa, especially our member countries, are still vulnerable to climate change. This is primarily because many of its agricultural products are at the edge of physical thresholds beyond which yields will decline.

In the era of higher temperatures and fluctuations in rainfall, what climate change strategies have governments taken and are these strategies yielding favourable results after implementation? In addition, a substantial part of some countries' economies - between one-third and one-fifth of GDP - depends on agriculture. It is, therefore, critically important to support governments in determining whether these climate strategies are helping them support and manage their economies.

- **Target 4.5: Equal, equitable and affordable education for the vulnerable. Government efforts and progress at meeting the SDGs.**

In 2011 the World Bank reported that globally, between 93 and 150 million children under the age of 14 have disabilities. In Africa, an estimated 6.4% of children in this age range have moderate or severe disabilities; less than 10% of all children with disabilities under the age of 14 attend school. In 2020, an estimated 65 million primary and secondary school-age children had disabilities – nearly half of them are out of school.

A government's inability to include children with disabilities in all educational and vocational interventions will have an adverse economic impact at the family, community, and country levels. The schooling deficit experienced by children with disabilities has the potential to become a challenging impediment to earning an income and long-run financial health as adults.



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**Other highlights from this quarter**



Financial & Compliance Audit Senior Management Group Audits

Regional Training Workshop  
24 - 26 January 2023