NOV - DEC 2022 — AFROSAI-E Bulletin — ISSUE 11 OF 2022

Dear reader,

This is our final issue for 2022. It has been a tremendously busy year, and this past quarter was no exception. In this issue, read more about:

- o   The new Auditor General of The Gambia
- o   Our online seminar on gender, diversity and inclusion initiatives
- o   The PFM Reporting Framework side event at XXVI INCOSAI
- o   PFM Reporting Framework refresher training workshops
- o   Five new online learning courses available on the AFROSAI-E Learning Platform
- o   The API presentation at the AFROPAC conference

Please note that the AFROSAI-E Secretariat offices will close on 15 December 2022 and reopen on 9 January 2023.

We wish all our readers a peaceful festive season and a prosperous new year.

Mr Moudou Ceesay appointed as the new Auditor General of The Gambia

Mr Modou Ceesay is the new Auditor General of the National Audit Office (NAO) of the Gambia following his appointment in November 2022. Before his appointment, Mr Ceesay was the Chief Executive of the Internal Audit Directorate under the Ministry of Finance and Economic Affairs of the Government of The Gambia. During this time, he collaborated with the NAO's management on external audit issues, including efforts to synergise the work of the two institutions.

His role at the Internal Audit Directorate included leading the public sector internal audit to facilitate the roll-out of internal audit services to all ministries, departments, and agencies in central government. Under his leadership, the unit also developed related policies and procedures in internal controls, risk management, and wider governance issues.
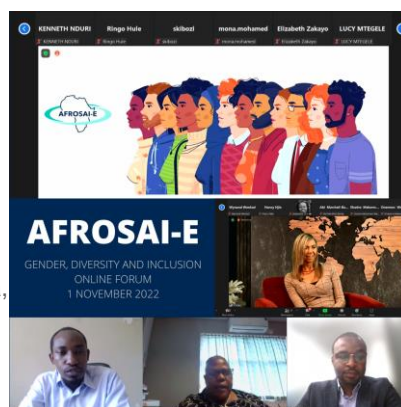
Click here to read Mr Ceesay's complete profile.

We offer our heartfelt congratulations and welcome Mr Ceesay to the AFROSAI-E community.

The impact of SAI culture on gender, diversity and inclusion initiatives

On 1 November 2022, in collaboration with the GIZ, we hosted an online workshop on "*The impact of SAI culture on gender, diversity and inclusion initiatives".* More than 80 participants from 25 SAIs in the AFROSAI-E and PASAI regions, South America, Morocco, the United Kingdom, Canada, and the United States, tuned in.

An impressive line-up of presenters included presentations by Alain Memvuh from IDI on the CBC HRM Guide and Annie Subactagin-Matto from the PASAI Secretariat. In addition, Amang Sanneh from The Gambia, Amanuel Isaac from Eritrea and Robert Mbaraga from SAI Rwanda presented their SAI challenges and successes in their gender, diversity and inclusion journeys.

The workshop focussed on creating awareness of this critically important topic and on our planned initiatives for 2023 to support our SAIs in becoming gender, diversity and inclusive organisations. We want to thank all participants, the GIZ, presenters, and technical support for their contribution to the overall success of the workshop.

A deep dive into the Public Financial Management Reporting Framework tool

Side event at XXIV INCOSAI presented by AFROSAI-E and the German Development Cooperation through GIZ.

At the 2016 INCOSAI in Abu Dhabi, SAIs deliberated on the different approaches through which they can contribute to the SDGs. Following the congress, AFROSAI-E and the regional Good Financial Governance (GFG) in Africa Programme, implemented by GIZ, got together to consider how they could operationalise the INCOSAI resolutions and support SAIs in contributing towards SDG implementation.

At a side event during the 2022 XXIV INCOSAI in Brazil, the AFROSAI-E and GIZ team had the opportunity to share the fruit of their labours, namely the Public Financial Management Reporting Framework (PFM-RF) tool.

The PFM-RF is an audit tool that allows SAIs to assess a PFM system's ability to support the SDGs' implementation. It also contributes directly to SDG 16 on peace, justice and strong institutions and strengthens the public finance fundaments vital for implementing policies cutting across all SDGs. The tool aims to contribute to developing more meaningful audit recommendations that speak to the actual problems at hand with an awareness of the broader interlinkages of the PFM system.

The XXIV INCOSAI side-event included a deep dive into the architecture and methodology of the PFM-RF. The team shared practical examples of the tool's audit procedures which focus on the role of SDGs at each step along the budget cycle. It also featured a discussion on the lessons learnt from two SAIs implementing the tool, SAI Kenya and SAI Mozambique.

The Auditor General of Kenya, Ms Nancy Gathungu, highlighted the benefits of the tool for her audit office: *"The PFM RF tool amplifies the SAIs voice in ensuring that our country's PFM systems support the implementation of SDGs and national development plans and the resilience of the economy in times of emergencies or disasters. SAIs take an active role in PFM Assessments, enhancing visibility in their countries. The tool adds value to the audit process, leading to improved quality of audits by ensuring the SAI provides clear, meaningful, evidence-based recommendations. The tool also enhances auditors' competence. The auditor approaches from a holistic and strategic approach."*

Judge Amilcar Ubisse from SAI Mozambique spoke about how their last audit report using the PFM-RF informed the country's Voluntary National Review process.

The PFM-RF is a simple tool which can be integrated into the traditional annual audit work and existing audit software of a SAI. It offers a concrete method for SAIs to strengthen their audit impact. Learn more about the PFM-RF at https://pfmreporting-tool.com/.

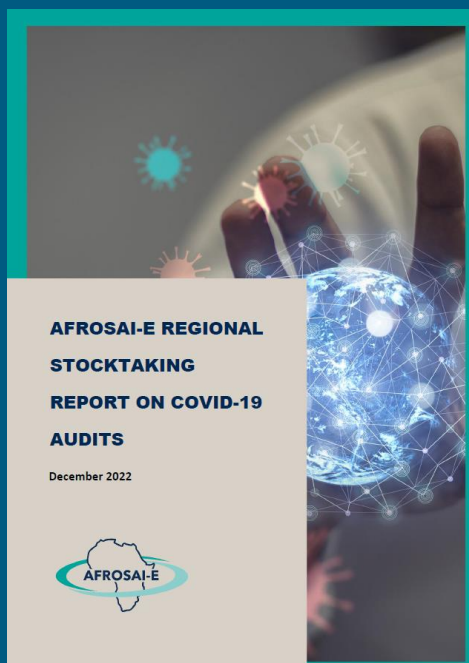*Photos attributed to the INTOSAI Journal*

Zimbabwe and Ghana take essential steps to institutionalise the PFM Reporting Framework

Together with the GIZ, we implemented two refresher courses on the PFM Reporting Framework in November. The PFM Reporting Framework is the primary vehicle of AFROSAI-E and GIZ to strengthen SAI's contributions to holistic PFM reforms and the SDGs. From 14 to 17 November, we trained a team from SAI Zimbabwe in the tool. Furthermore, UNDP Zimbabwe was integrally involved in the training and delivered a session on the country's most important SDG targets and the Voluntary National Review (VNR) process. The training in Zimbabwe concluded with a stakeholder dinner convening all auditees and parliament. SAI Zimbabwe, AFROSAI-E and GIZ presented the PFM Reporting Framework and the SAI's plan to implement the tool in 2023.

From 28 to 30 November, we trained SAI Ghana in the new developments of the tool, and as a result, the SAI produced their PFM RF audit plan for 2023. The PFM RF will be implemented alongside their statutory audits. SAI Zimbabwe and SAI Ghana are now moving to implement the PFM Reporting Framework a second time – an essential step for further institutionalisation of the tool.

The refresher courses in November showed the Reporting Framework's strong regional foundation as staff from the SAIs of Ghana, Kenya, Rwanda, Zambia, and Zimbabwe led the training.

AFROSAI-E Regional Stocktaking Report on COVID-19 Audits

AFROSAI-E REGIONAL STOCKTAKING REPORT ON COVID-19 AUDITS

December 2022

In the wake of the COVID-19 pandemic, it is clear and critical that SAIs share learning experiences to better prepare themselves against similar occurrences. This stocktaking report contributes to the dialogue by collating the different experiences of SAIs in the region. In addition, it will aid with the analysis of SAI training needs to develop relevant capacity-building initiatives around the audit of disaster situations.

The stocktaking report provides a synopsis of the following:

- SAI audit responses to COVID-19.
- SAI resilience in response to COVID-19 and other disaster aspects.
- Recommendations and learning points for SAIs going forward.

Click here to download the report.

Wide range of new online courses on the AFROSAI-E Learning Platfom

How to access the online courses on the AFROSAI-E Learning Platform

- o Step 1: Go to www.afrosai-e-learning.com.
- o Step 2: For new users – register a profile and log in using your chosen username and password.
- o Step 2: For registered users of the AFROSAI platform – log in using your username and password.
- o Step 3: Scroll down the homepage and click on the category Audit Innovation
- o Step 4: Download the Moodle app from the App Store or Google Play to take the course offline via a mobile device.

Fundamentals of Information Systems Audit

- o *Find it under the ALP course category: IT Audit and ICT Support*

This e-learning is intended for IS auditors of all levels, from beginner to experienced, who want to understand and apply the INTOSAI Framework of Professional Pronouncements in their work. The course has the following modules:

- Module 1: Where do we belong?
- Module 2: What is Information Systems audit?
- Module 3: The IS audit process – Planning an IS audit
- Module 4: The IS audit process – Conducting an IS audit
- Module 5: The IS audit process – Reporting on IS audit
- Module 6: The IS audit process – Follow up

Course duration: This course takes about two hours to complete. Learners can pause the course and return later. A knowledge assessment must be completed for each module before moving to the next.

Understanding the Information System Environment for Financial Audits

- o *Find it under the ALP course category: IT Audit and ICT Support*

This course is intended for auditors conducting financial audits. ISSAI 2315, *Identifying and Assessing the Risks of Material Misstatement*, has increased the financial auditors' need to understand the entity's information system and related control activities. It requires the auditor to understand the Information Technology (IT) applications and other aspects of the IT environment that are subject to risks arising from the use of IT. This course spotlights key information system aspects from the ISSAI, which are also incorporated in the AFROSAI-E Financial Audit Manual (FAM) and working papers.

This e-learning aims to equip financial auditors with the tools to understand the entity's information system and complete the corresponding working papers of the FAM. After completing the course, auditors should be able to identify the risks arising from IT use and develop adequate responses to the risks.

We recommend you complete each module in one sitting and the entire course within a month. Knowledge checks are added at the end of each module to test your knowledge.

Course duration: The course includes four modules and takes about two hours to complete.

Plain Language for Effective Report Writing

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

This year, we implemented two online, blended learning Plain Language for Effective Report Writing courses. Over 100 nominated staff from SAIs in the region have successfully completed the course. We are delighted to announce that we are now opening the course for open enrolment.

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. This online course will support learners to:

- o Distinguish and understand reader preferences and platforms
- o Recognise the global best practice and INTOSAI standards
- o Differentiate between writing styles and relate them to relevant communication objectives
- o Identify stakeholder needs and expectations
- o Identify and modify complex words and sentences to plain language
- o Prioritise and structure content based on the readers' perspective
- o Recognise and apply techniques to improve readability and emphasise important information
- o Identify appropriate tools and resources to review content for quality

Course duration: This course is available from **12 December to 10 February 2023**. 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 **13 February 2023**.

Digital Communication Training

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

This course aims to introduce the trends and general principles of digital media before focusing on social media strategy, planning and development. At the end of this course, learners should have a basic understanding of the following:

- How people consume and create digital content
- General principles for digital communications
- Developing a Social Media strategy
- Communicating on Social Media
- Developing a Social Media Plan
- Choosing Social Media Platforms
- Growing your audience
- Using Email Newsletters

Course duration: It takes about an hour to complete the course. Learners will earn an achievement badge after completing the course in full.

Crisis, Emergency and Risk Communication

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

This course enables learners to understand crises, emergencies and risks that SAIs could face and how to respond in these situations. All SAI staff will benefit from understanding this content, and we especially encourage SAI leadership and communication officers to complete this course.

Learning Objectives: At the end of the course, learners will be able to:

- define and understand the differences between disasters, emergencies, crises, and reputational risk
- identify the various types of crises that can affect every organisation and understand the communications strategy behind each type of crisis
- identify the key differences between crises and risk communications

- o understand the Crisis and Emergency Risk Communication (CERC) model and how it applies to SAIs by looking at the basic six principles of effective communications
- o identify and describe the stages of the Crisis and Emergency Risk Communication (CERC) lifecycle
- o understand good practice considerations for crisis communication as part of improving SAI resilience planning

Course Duration: It should take about an hour to complete this course. Learners will earn an achievement badge after completing the course in full.

API presents at the Parliamentary Accounts Committees Conference

The Africa Organisation of Parliamentary Accounts Committees (AFROPAC) Conference took place from the 31st of October to the 4th of November 2022 in Monrovia, Liberia.

The conference's theme was "Collect comprehensively, borrow wisely, spend efficiently: Public Finance Oversight in a time of pandemic recovery". GIZ and AFROPAC sponsored this successful conference. AFROPAC represents the voice of the African citizens collectively under the African Union.

The Honourable members of parliament actively engaged the API staff during the session covering the professionalisation of public sector Accountants and Auditors. The PAC members outlined some of the challenges they face in undertaking their work and requested to know how the Professionalisation initiative would assist them in addressing the same.

https://professionalisation.africa/api-presents-at-the-parliamentary-accounts-committees-conference/

Other highlights from this quarter

Top left: AFROSAI-E CEO Meisie Nkau and Executive Officer Wynand Wentzel attended the 58th AFROSAI General Assembly in Djibouti in October 2022.

Top right: *Our Executive Officer, Wynand Wentzel, attended the 14th ARABOSAI General Assembly in Saudi Arabia. On implementing accrual accounting, he explained what the African Professionalisation Initiative is doing to professionalise public sector accounting and auditing.*

Top: *A team of regional resources, led by Cynthia Mangaba from the AFROSAI-E Secretariat, implemented our first Monitoring, Evaluation, Reporting and Learning Regional (MERL) Workshop in November. The workshop was attended by representatives from 17 SAIs across the region. The successful launch of a MERL Working Group followed the workshop.*

Bottom left: *The AFROSAI-E team met with Gavi in early November to discuss our ongoing collaborative efforts to strengthen the capacity of SAIs to audit donor funds. The theme of the meeting was "Collaborations for impactful interventions".*

Bottom right: *AG Kenya with facilitators of the PA 3-Module course (Module 2: Pre-study) in Mombasa, 31 October to 11 November*

Top left: *A team from AFROSAI-E supporting SAI Angola to develop and implement effective Strategic Planning, and Monitoring and Evaluation systems and processes, 5 to 9 December 2022.*

Top right: *The AFROSAI-E Secretariat was honoured to be invited by the Swedish National Audit Office to participate in their Regional East-Africa Cooperation Workshop held in Kigali, Rwanda, in November. The SAIs of Rwanda, Kenya, Uganda and Tanzania were in attendance, receiving capacity-building support in Communication and Quality Control/Quality Assurance.*

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