



AU - AFROSAI Partnership

Agenda 2063 and the Role of Supreme Audit Institutions (SAIs)

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Addis Ababa - June 23, 2026



Context & Global Framework



African Union: the AU Commission (AUC) as Secretariat



Long-term vision: Agenda 2063 and its seven aspirations



Good governance and accountability at the core of Aspiration 3

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Role of SAIs: pillars of financial governance and transparency

History of the AU–AFROSAI Partnership

The Cooperation between AU and AFROSAI started back in 2014, and AU was given an Associate Membership during the 13th AFROSAI General Assembly, held in October 2014 in Sharm El Sheik, Egypt.

Signature of the AU–AFROSAI MoU: **9 February 2024**

Also, cooperation with Linguistic Groups like E & F in various areas.

Focus Areas

- Areas of Cooperation involved sharing of information, trainings, participating in meetings, working visits, etc
- Now working on Frameworks for cooperation with subgroups; AFROSAI-E (English); AFROSAI-F (French) and AFROSAI – A (Arabic).

Key Areas of Mutual Cooperation In the MoU .

- Promotion of Independence of Supreme Audit Institutions (SAIs)
- Promoting good Financial Governance and curbing IFFs (i.e. Illicit Financial Flows)
- Contribution to the Implementation of AU Agenda 2063
- Capacity building through Joint Activities.

Participatory with AU bodies:

- At the beginning, the areas of cooperation were limited and only a few departments/directorates of AUC were involved.
- Now it has been widened with
 - ✓ key departments of AUC - Internal Oversight, Strategic Planning & Delivery, Political Affairs, Peace & Security
 - ✓ Other AU Organs - APRM, and AU Advisory Board Against Corruption

Strategic Objectives of the MoU

Promote the independence and credibility of SAIs

Enhance audit standards and methodological harmonisation

Strengthen capacities (training, mentoring, peer support)

Increase impact on PFM and anti-corruption outcomes

AU–AFROSAI Action Plan

Governance & Advocacy

- ✓ African Charter on SAI Independence-exploration
- ✓ Ministerial forums on financial governance
- ✓ Embedding SAI indicators in Agenda 2063 tracking

Capacity & Quality

- ✓ Joint training programmes (E & F)
- ✓ Peer reviews and QA/QC
- ✓ Practical guides and toolkits

Components All Linguistics (A, E & F)

Target: Individual Linguistic SAIs focusing on their strengths and programmes for example: -

- Global Project on Independence of Supreme Audit Institutions in Djibouti under F
- IFF in Nairobi under E

Prioritise them accordingly and synergies accordingly.

Examples of Typical deliverables:

- manuals, assessment matrices, regional workshops
- training modules, peer reviews, communities of practice

Priority Areas could be:

- standardisation, audit digitalisation, risk management
- capacity building, performance auditing, integrity

Synergy Groups could be:

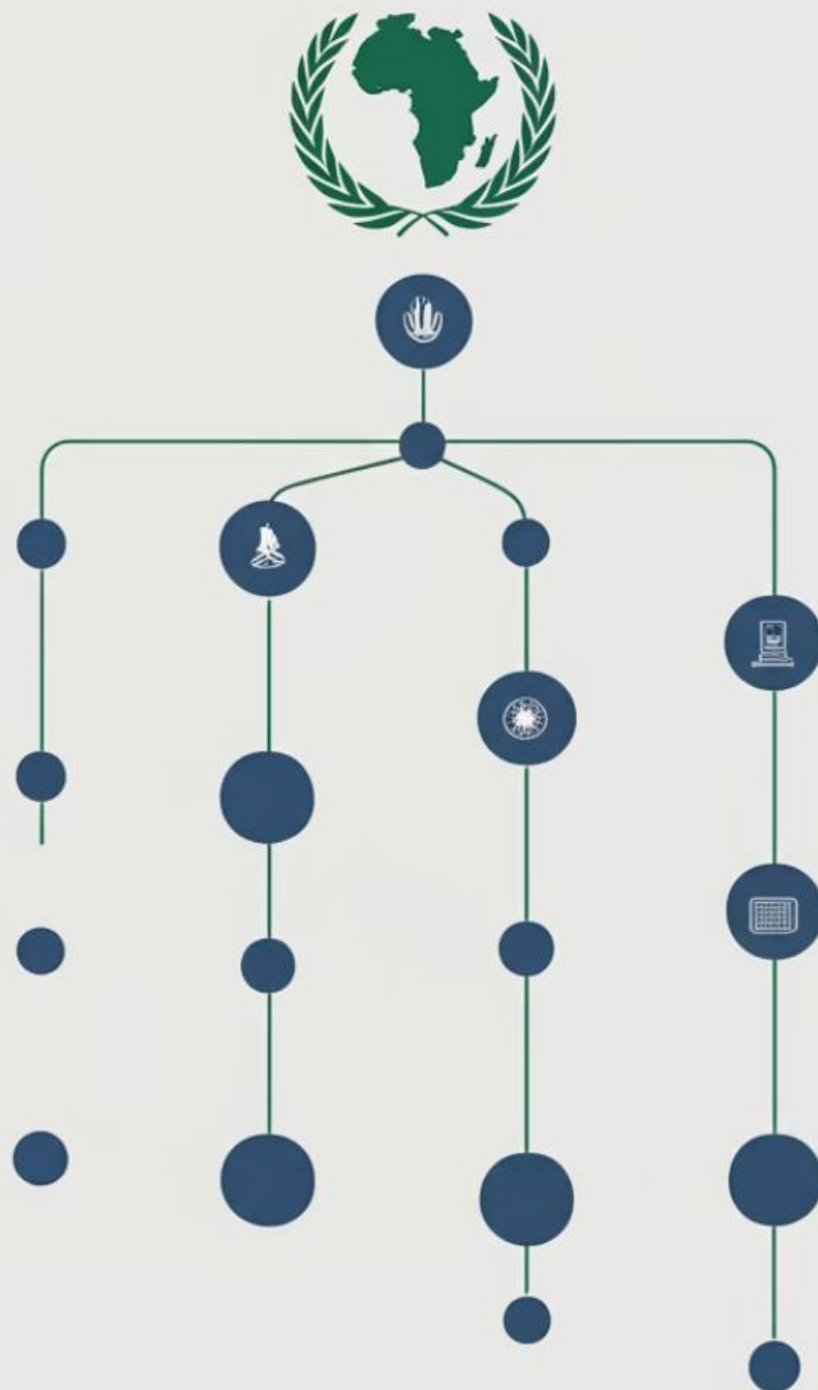
- IDI, APRM, OIO for continental alignment
- AU Advisory Board on Corruption, CREFIAF, OIO

Cooperation Levers (AU–AFROSAI)

- ✓ Capacity development (certified trainings, e-learning)
- ✓ Harmonization of standards and frameworks (ISSAI/IFPP)
- ✓ Peer reviews & quality assurance mechanisms
- ✓ Independence assessments & policy advocacy
- ✓ Data and practice sharing (regional platforms)
- ✓ Anti-corruption & asset recovery (CAPAR)
- ✓ Digitalization of SAIs (tools, cybersecurity, data analytics)

Role of the OIO/Other AUC Departments

- ✓ Bridge between international standards and African realities
- ✓ Dissemination of IDI/OECD results and good practices
- ✓ Technical Support and Coordination on various areas
- ✓ Follow-up on recommendations and implementation dashboards



Existing Mechanisms within the AU

The AU Advisory Board on Corruption

Autonomous body created within the African Union to promote and encourage the adoption of anti-corruption measures.

Works closely with SAIs to strengthen prevention mechanisms.

The African Peer Review Mechanism (APRM)

Self-assessment instrument voluntarily adopted by AU member states.

Incorporates the evaluation of SAIs' independence in its good governance criteria.

The African Governance Architecture (AGA)

Coordination platform for governance initiatives at the continental level.

Provides a framework for advocacy in favor of SAIs' independence.

Institutional infrastructure for advocacy: The AU already has several mechanisms that can be mobilized to promote the independence of SAIs, including the Committee of Experts on Public Financial Management and the partnership with AFROSAI (African Organization of SAIs).

Role of the Commission in Disseminating the IDI/OECD Project Results

A bridge between international standards and African realities: The African Union Commission can play an essential role in adapting and disseminating the results of the AFROSAI project to the specific context of the continent.

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|  <p>Adaptation</p> <p>Adaptation of IDI/OECD project results to the African context</p> |  <p>Sharing</p> <p>Organization of experience-sharing sessions between African SAIs</p> |  <p>Promotion</p> <p>Promotion of best practices identified in the project</p> |
|  <p>Assistance</p> <p>Technical assistance to Member States for implementing recommendations</p> |  <p>Mobilization</p> <p>Mobilization of resources for capacity building programs</p> |  <p>Observer</p> <p>Enabling IDI/OECD to participate and present as an observer at the African forum of asset recovery practitioners</p> |

Potential Mechanisms for Strengthening

Creation of a specific working group on the independence of SAIs

Establishment of a dedicated team of experts to coordinate continental efforts

Integration of SAI independence into Agenda 2063 monitoring indicators

Inclusion of specific metrics to evaluate progress in SAI independence

Organization of ministerial forums dedicated to financial governance

Creation of high-level policy dialogue spaces on the importance of SAIs

Development of an African Charter on the independence of SAIs

Development of a continental legal instrument to formalize commitments

Periodic monitoring mechanism of the independence status of national SAIs

Implementation of a regular evaluation system to measure progress

Organization of joint side events during G20 Anti-Corruption Working Group meetings

Establishment of a parallel exchange platform

Action levers for effective advocacy: To strengthen the independence of SAIs across the continent, several complementary mechanisms can be developed or reinforced.

Call to Action

- ✓ Validate the joint action plan and common indicators
- ✓ Mobilise resources and regional expertise
- ✓ Institutionalise peer reviews (E & F & A)
- ✓ Accelerate digitalisation and data sharing
- ✓ Strengthen advocacy for SAI independence

Thank You

