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Editorial of

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Editor-in-Chief of the Journal

"The Role of Supreme Audit Institutions during Crises and the Applied Best Practices"

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the Accountability State Authority
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The concept of crisis is widely prevalent in contemporary society and affects all aspects of life in one way or another, starting from crises facing individuals to those encountered by governments and institutions, concluding with international crises. This status drives us into serious consideration of how to address and effectively manage these crises in order to mitigate their negative impacts as well as - where possible - leverage their positive outcomes, if available.

During times of crises, the importance of Supreme Audit Institutions (SAIs) becomes particularly evident as they act as a shield protecting public funds to ensure continued trust in State institutions. Crises could range from economic, health, environmental or social ones, but in all cases, these institutions need a strong and effective auditing system to face challenges and maintain their stability.

The Supreme Audit Institutions are considered a fundamental milestone that ensures transparency and accountability in crisis management by contributing to a precise analysis of situations, providing necessary recommendations for optimal resource utilization and combating corruption. They also play a key role in evaluating the effectiveness of crisis response, identifying strengths and weaknesses in the pre-planned response system and offering necessary advice to improve future procedures and policies.

Understanding SAIs' role in emergencies and adapting it has become critically important for these bodies in the framework of their strive to maintain business continuity and fulfill their duties during disasters and crises.

Certainly, there is an active role undertaken by SAIs in anticipating and responding to emergencies through foresight and the use of appropriate accountability mechanisms.

Among the best practices applied in this regard, we find the importance of collaboration and coordination between Supreme Audit Institutions and government bodies as well as developing auditing methods that suit the crisis' nature, such as advanced analytical techniques and big data. Furthermore, transparency in publishing reports and recommendations contributes in enhancing public trust and asserts the credibility of the audit work.

Finally, enhancing the effectiveness of Supreme Audit Institutions is an integral part of establishing a robust system capable of addressing crises in an efficient, effective, and transparent manner. I would like to encourage African SAIs to develop effective strategies that would enhance the auditing role in facing future challenges and establishing clear regulations for crisis management.

Section One

The Scientific Articles

The Impact of Using Artificial Intelligence Technologies on SAI Audits' Quality

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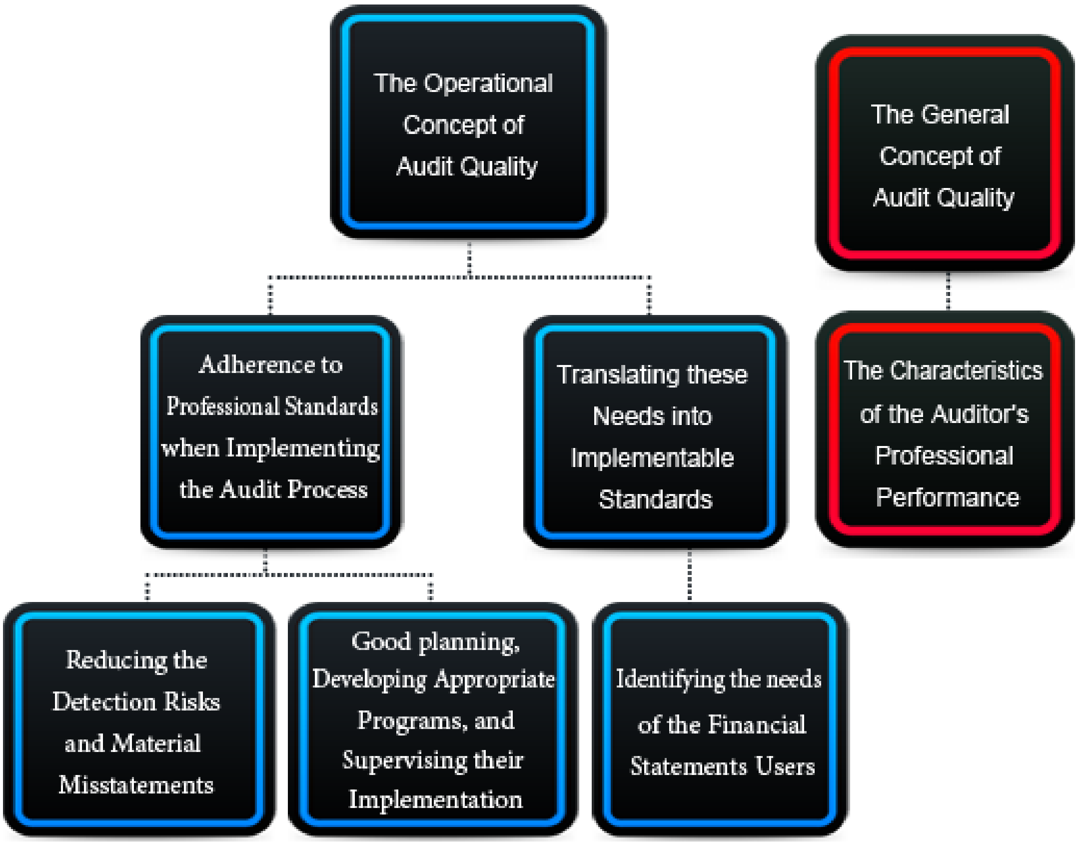
First: Introduction and Research Problem:

Over the past two decades, the business environment has witnessed tremendous developments in technology, its uses and applications, which has affected most business sectors and workers in various professions in those sectors, most notably auditors, as they are a major source of providing decision-makers with the necessary information, as they have been forced to acquire new skills and experiences to enable them to employ these technological techniques to achieve the goals of companies and society.

The quality of the audit process is defined through two concepts: **the general concept of audit quality** which is represented by the characteristics of the auditor's professional performance that satisfy the needs of the financial statements users, and **the operational concept of audit quality** which explains that the starting point is identifying the needs of financial statements users so that these needs are translated into implementable standards. Then comes the second step which is adherence to professional standards when implementing the audit process, through good planning, developing appropriate programs and supervising their implementation, which leads to reducing the detection risks and material misstatements that may exist in financial statements, including the level of familiarity and adherence of SAI's members with the latest professional and technological developments in performing the audit mission.



The Concept of Audit Quality Prepared by the Researcher

Artificial Intelligence helps in changing the auditors' traditional work methods, especially in light of the emergence of advanced AI technologies, increasing productivity by 40%. With the enormous analytical capabilities of AI, it will work to bring about a radical transformation in the audit function through its ability to perform accurate analyzes and rapid calculations with the highly efficient completion of much of the audit work, and how they collect audit evidence and deal with, analyze and interpret data, which affects the audit report quality.

Second: Research Objective:

Analyzing the impact of using AI technologies on developing professional performance, its ability to perform complex audit processes and improve audit quality.

Third: Research Importance:

Adopting AI technologies as one of the modern techniques in the field of information technology due to its role in improving the audit process quality by performing audit missions quickly and in a good manner, and reducing the time of the audit process.

Fourth: Research Methodology:

The study covers the following:

1- What is AI - its importance, advantages and types.

2- Using AI Technologies in audit.

3- The impact of AI Technologies use on the audit process quality.

1- What is AI - Its Importance, Advantages and Types:

1/1 The Concept of Artificial Intelligence (AI):

Artificial Intelligence (AI) is the intelligence that can be demonstrated by machines and information programs. The origin of the name Artificial Intelligence goes back to the year 1955, when Scientist John McCarthy defined it as the science and engineering of making intelligent machines.

AI Technologies are also known as a science of computer science that works to design intelligent information systems that provide the same characteristics that intelligence has in human behavior, as it works by dealing with the description of things, events, and processes using their qualitative properties and their logical and mathematical relationships in an intelligent manner. It is also interested in building programs capable of studying and implementing repetitive activities performed by humans.

1/2 The Importance of Artificial Intelligence:

The importance of AI Technologies comes from the following:

- They contribute to preserving accumulated human experiences by transferring them to smart machines.
- Human language is used to deal with machines instead of computer-based programming languages, which makes the use of machines accessible to everyone.

- They assist in medical and legal sciences, security and military fields, accounting and auditing as well as other sciences.
- They mitigate the psychological pressures and risks on people, and make them focus on other, more important things.

1/3 Advantages of Using AI Technologies:

The most important advantages of Using AI Technologies are as follows:

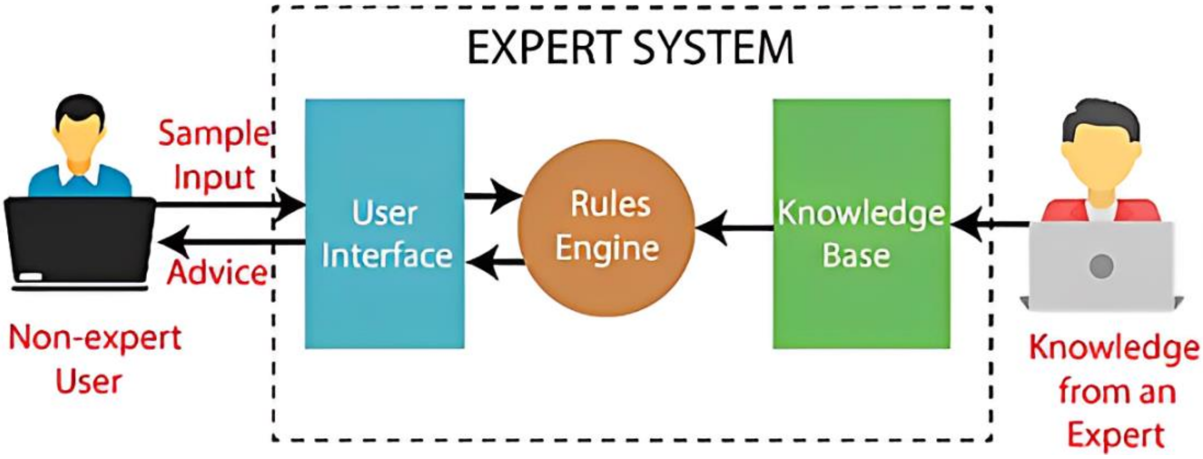
- **The possibility of representing knowledge**: A special structure is used to describe knowledge, this structure includes facts and relationships between these facts and the rules that connect these relationships. The group of knowledge structures forms among themselves a knowledge base. This rule provides the greatest possible amount of information about the problem to be solved.
- **Ability to deal with incomplete information**: AI programs can find some solutions even if the information is not completely available at the time the solution is required. The consequences of incomplete information lead to conclusions that are less realistic or less worthy, but on the other hand, the conclusions may be correct.
- **Ability to learn**: AI Technologies have the ability to learn from previous experiences and practices, and improve performance by taking into account previous mistakes.
- **Inferenceability**: It has the ability to derive possible solutions to a specific problem from known data and previous experiences, as it stores all possible solutions in addition to using laws or strategies of inferenceability and laws of logic.

1/4- Artificial Intelligence Technologies:

There are many AI Technologies that can be used in the field of auditing, the most important of which can be presented as follows:

1/4/1 Expert Systems:

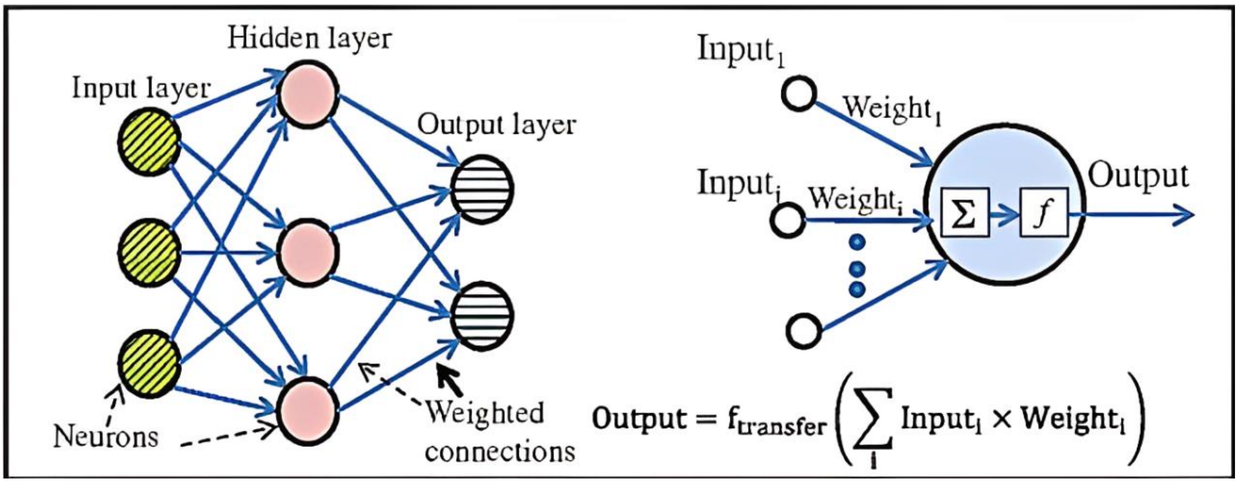
They considered one of the oldest and most important AI Technologies, and are viewed as knowledge engineering in the applied field, as their database is used through knowledge derived from experts, and is prepared and stored in the expert system. They include training, rules, concepts, relationships, and professional practices, to be referred to when needed to accomplish tasks.



Expert Systems

1/4/2 Artificial Neural Networks (ANN):

It is known as a processing technology, to simulate the way in which the human mind and nervous system perform a certain task. This technology has developed significantly as a result of advances in neuroscience to understand the mechanisms of the mind in the processes of logical deduction and processing, through massive processing distributed in parallel and consisting of simple processing units called nodes or neurons.



Artificial Neural Networks

1/4/3 Robots:

A robot is defined as a mechanical machine capable of performing programmed actions with a direct signal and control from a human or with a signal from computer programs, and it is called a robot. The robot, as a system, contains sensors, control systems, power and motion supply units, and programs that all work together to carry out a specific task. It is also built with capable systems capable of feeling in ways similar to the way humans sense through the use of sensors.

Robotics

2- Using Artificial Intelligence Technologies in Auditing:

2/1 The Role of AI Technologies and their Uses in Auditing:

In light of the current global challenges and the global restrictions imposed in the field of rationalizing institutional consumption and reducing the amount of waste in resources, time and money, this is considered a prominent challenge in the auditing process. The use of expert systems in the field of auditing has spread, and has become a tangible reality that has extended to the practical practice of some SAIs, as an auxiliary tool whose primary task is to rationalize the auditor's personal judgment. Its use in the audit process has a positive impact on the auditor's responsibilities, it contributes to the speed of planning and implementing the audit program, reducing the cost of implementing the audit process and completing it in the shortest possible time while ensuring the accuracy factor. This, in addition to the speed of submitting the audit report in the specified time without delay which leads to increased confidence in the contents of the report, and thus the auditor can increase the scope of his/her specialization and tests, and benefit from the speed and capabilities of the computer that may enable him/her to carry out a complete audit of sensitive processes that are susceptible to errors.

There are also many applications of artificial neural networks technology in the field of accounting and auditing, which have proven their worth and high ability compared to other traditional methods, as we find that they are more powerful and efficient in extracting hidden knowledge as a computational technique than AI Technologies that work to simulate the human mind to perform certain tasks. This is due to its ability to recognize shapes, learn, classify, generalize, abbreviate, and process incomplete and distorted inputs, which leads to faster completion of tasks by determining the time of the training process in the neural network, accurately specifying inputs, avoiding additional time, and avoiding costs associated with making incorrect decisions.

2/2 Steps to Convert Manual Audit Processes towards Artificial Intelligence

The CRISP-DM (CRoss Industry Standard Process for Data Mining) framework is considered the most widely used framework for data analysis based on Artificial Intelligence Technologies due to its various advantages. The great success of the model is due to its being neutral in view of its possible application areas. The following are the basic steps of the CRISP-DM framework, which illustrate the gradual transformation processes from manual audit towards AI-based audit:

A- Business understanding:

The nature of the audit mission should be clearly understood before starting the transformation process, depending on the business nature of the business to be supported by AI Technologies and determine the main objectives for applying the appropriate algorithm.

B- Data understanding

To properly understand the available data, some fundamental questions should be answered related to how to provide digital data for modeling purposes, how to combine and integrate data from multiple sources, and to evaluate the data quality and verify its sources before adopting it in the modeling process.

C- Data preparation:

Before starting to build the financial data model, the following must be done:

- Filtering data from errors and correcting them.
- Recovering lost data or supplement unavailable data.
- Determining how to deal with outliers and biased data.
- Studying the possibility of reducing the amount of data that should be used.

D- Modeling:

Detailed information must be provided about the AI Technology that would be used in building the model, and an explanation of the reasons for its selection. Information regarding sources, style, standards and computer programming systems is also necessary.

E- Evaluation:

At this stage, the testing metrics and methods for reviewing the accuracy of the model must be determined in advance. Measures related to the algorithms' sensitivity to small changes in the model must also be determined.

F- Deployment:

It is necessary to control the process of integrating the AI Technology model into the system and practically define its entire components. A qualified third party must be commissioned to review the model before final installation. The ability of the SAI to exploit, maintain and supervise the Artificial Intelligence model should also be regularly evaluated.

3- The Impact of the AI Technologies Use on the Audit Process Quality.

As time progresses, AI Technologies have become one of the main factors that SAIs consider when planning their work, with the aim of exploiting the increasing amount of big data available to them. Although Using AI Technologies in the field of auditing is still in its early stages, it has nevertheless recently achieved remarkable and continuous progress. The use of AI in the field of auditing achieves the following:

- Preserving human knowledge from missing, loss and preserving professional expertise in the various specialized fields of the auditing profession, by documenting it within expert systems, as the majority of knowledge is held by a few experts.
- Improving the productivity of audit staff, as the technical expertise acquired by experts in the SAI is placed at the disposal of juniors.
- Disseminating and distributing expertise within the SAI through AI Technologies, which is easier than transferring the human element and is less expensive.
- Expert systems provide a deep understanding of knowledge, which might lead SAI experts to reconsider their practice by placing it before them in a promising and profound way.
- Monitoring the performance quality during the audit process implementation and the consistency of practices among the various individuals and members of the audit team, and providing some guarantee for the application of agreed-upon methods documented in expert systems.
- The ability of AI Technologies to perform complex tasks as they contain the knowledge of multiple experts in the field of auditing, which qualifies them to perform these tasks at a level equal to, if not superior to, human expertise in the same field.

Conclusion:

From the above, it could be said that the auditing profession will work to move from the auditor's manual work when carrying out the auditing process to AI Technology programs to carry out the auditing process. These programs will be more accurate, faster and more capable of detecting errors and violations compared to traditional auditing and thus achieving a high quality audit process, which requires training auditors to use it.

AI Technologies improve the efficiency and effectiveness of the audit process, as they are used to develop the capabilities of SAI members to apply international standards for accounting and auditing, especially quality control standards, which leads to increasing the efficiency of audit quality and reduces time wasted on routine tasks. Moreover, Artificial Intelligence tools reduce the element of human error. These advanced systems are also capable of reviewing 100% of any company's transactions. Artificial Intelligence audits lead to a single product characterized by strict rules and standards, an increase in quality by reducing error rate and increased efficiency by completing engagements such as fraud detection of the audit process.

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The Crucial Role of Forensic Audit in Detecting Financial Irregularities

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Introduction

In the intricate world of finance, where trust and transparency are paramount, the emergence of forensic audit stands as a beacon of integrity and accountability. Forensic audit, with its investigative prowess and analytical precision, serves as a formidable weapon in the fight against corruption and financial irregularities. As a specialized examination process, forensic audit not only uncovers hidden truths buried within financial records but also plays a pivotal role in curbing corruption by identifying, deterring and prosecuting those who seek to exploit and manipulate financial systems for personal gain.

In this article, we delve into the realm of forensic audit, exploring its profound impact on unraveling corruption and fostering a culture of honesty and transparency in financial management as well as the relentless pursuit of justice and accountability.

The Concept of Forensic Audit

Forensic audit refers to the systematic examination of financial data, documents and rescords, whether traditional or electronic, to detect and investigate patterns, anomalies or discrepancies that indicate fraudulent activities, corruption or other irregularities and investigating them in search of evidence of fraud, embezzlement, or other financial misconduct. Forensic auditors use specialized techniques, such as data analysis, document examination and interviews in order to reconstruct financial transactions, trace the flow of funds and determine the extent and impact of financial fraud or misconduct. Unlike traditional audits, which focus on ensuring compliance with accounting standards and internal policies, forensic audits dive deeper into uncovering irregularities and gathering evidence for potential legal proceedings.

The Importance of Forensic Audit

Forensic audit serves several critical purposes in the field of financial governance and risk management, including, for example:

1-Fraud detection and prevention: Forensic audit helps organizations detect and prevent future instances of fraud or misconduct.

2-Litigation support: Forensic audit provides crucial evidence and expert testimony in legal proceedings, including civil lawsuits, criminal prosecutions, and regulatory investigations.

3-Reputation management: Timely detection and solution of financial irregularities through forensic audit could help safeguard an organization's reputation and credibility with regard to stakeholders, investors and the public.

4-Regulatory compliance: Forensic audit ensures compliance with legal and regulatory requirements governing financial reporting, corporate governance and anti-fraud procedures.

5-Financial restatement: In cases **where** financial data are misstated or inaccurate, forensic audit helps organizations identify and correct these discrepancies to ensure the integrity of financial reporting.

Areas of Forensic Audit Utilization

Forensic audit is typically used in various scenarios where there are susp icions or allegations of financial misconduct, fraud or irregularities. Below are some common situations in which forensic audit is used:

- **Government corruption, fraud or suspected misconduct**: When there are suspicions or allegations of fraudulent activities, such as embezzlement, bribery, and fraud in financial data as well as misuse of public funds by government officials and organizations, forensic audit is often used to investigate and uncover evidence of committing irregularities.
- **Internal investigations**: Organizations may conduct forensic audits as part of internal investigations into suspected financial irregularities, employee misconduct or violations of internal controls and policies.
- **Litigation and legal proceedings**: Forensic audit is used to gather evidence and provide expert testimony in civil lawsuits, criminal prosecutions and other legal proceedings involving allegations of financial fraud or misconduct.
- **Compliance monitoring and fraud prevention**: **Forensic** audit is used as a proactive measure to monitor compliance with internal policies, detect potential fraud risks and prevent future instances of financial misconduct within organizations as well as to ensure compliance with laws, regulations, financial reporting standards, corporate governance and anti-fraud procedures.
- **Mergers and acquisitions**: Forensic audit is conducted during due diligence processes in mergers, acquisitions or corporate transactions to assess the financial soundness, integrity and risks associated with targeted companies.
- **Assets tracking and recovery**: Forensic audit is employed to trace the flow of funds, identify hidden assets and recover assets in cases of bankruptcy, insolvency or financial disputes.
- **Whistleblowers allegations**: Organizations may conduct forensic audits in response to whistleblowers complaints or reports of financial misconduct, corruption or unethical behavior.
- **Cybercrimes and fraudulent schemes**: With the development of technology, forensic audit has become effective in investigating cybercrimes, data breaches, identity theft, phishing operations, manipulating information and digital assets and other online fraudulent activities.

- **Financial market manipulation**: In finance and investments, forensic audit is used to investigate insider trading, market manipulation, securities fraud, and other crimes.

Forensic Audit Methodologies

Forensic auditors use a variety of methodologies and techniques to conduct comprehensive investigations, the most important of which are:

1- **Data analysis**: Utilizing advanced data analysis tools to identify patterns, anomalies and trends in financial data that may indicate fraudulent behavior.

2- **Document examination**: Scrutinizing financial documents, contracts, invoices and other records in search for inconsistencies, alterations or forged signatures.

3- **Interviews and interrogations**: Interviewing individuals involved in financial transactions to gather information, elicit confessions or uncover hidden motives behind fraudulent activities.

4- **Tracking financial flows**: Through complex networks of accounts and transactions to determine the source and destination of illicit funds.

5- **Digital audit**: By examining electronic devices, emails and digital communications to detect evidence of cybercrimes, data breach, or cyber fraud.

The Main Steps in Forensic Audit

1- **Planning and scoping**: Defining the objectives, scope and methodology of forensic audit, including identifying key areas of interest and potential sources of evidences.

2- **Data collection and saving**: Collecting financial records, documents, electronic data and other relevant evidences while ensuring appropriate documentation and saving.

3- **Analysis and investigation**: Conduct in-depth analysis and investigation of evidences collected using forensic audit techniques, data analyzes and investigative procedures.

4- **Reporting and communications**: Documenting findings, conclusions and recommendations in a comprehensive forensic audit report which may include supporting evidence, documents and expert opinions.

5- Presentation and testimony: Presenting findings and providing expert testimony in legal proceedings, regulatory hearings or internal disciplinary proceedings as needed.

Main Forensic Audit Tools

The main forensic audit tools that can be stated in this article are the following:

- **Computer-Assisted Audit Techniques (CAATs)**: These are software tools used by auditors to automate data analysis and examination processes, including data extraction tools, data analysis programs, and other specialized programs, which enable the efficient analysis of large amounts of financial data, patterns identified, and anomalies detected that indicate possible fraudulent activities.

- **Data mining programs**: These programs allow data to be extracted and analyzed from various sources, including financial databases, spreadsheets, and electronic records. They also assist in aggregation and classification activities and identify correlations, trends, relationships and irregularities in financial data that may require further investigation.
- **Digital audit tools**: These tools are used to collect, preserve, and analyze electronic evidence. These tools include forensic imaging programs, password cracking tools and file recovery tools which help detect evidence of electronic crimes, data breaches, and electronic fraud, such as unauthorized access, data theft and manipulating electronic records.
- **Document inspection equipment**: such as magnifiers and ultraviolet lights, to examine paper documents in search for alterations, forgery, and other signs of manipulation.
- **Interview and interrogation techniques**: These techniques may include conducting structured interviews and observing verbal and non-verbal cues. They used to collect information, extract confessions and uncover hidden motives behind fraudulent activities.

- **Surveillance and monitoring tools:** such as cameras and employee monitoring systems in order to monitor and track suspicious activities, unauthorized access, or unusual transactions in real time or retrospectively.
- **Statistical analysis software**: which allow conducting advanced statistical analyzes of financial data, including regression analysis, variance analysis, and trend analysis, and identify anomalies, outliers, and patterns that indicate fraudulent activities.

Overall, forensic audit enhances the effectiveness of traditional audits by providing additional insights, evidence, and analysis to help auditors detect fraud, reduce risk, and support their findings.

Challenges and Considerations

Despite its effectiveness, forensic audit poses many challenges and considerations for organizations and auditors alike, the most important of which are:

- **Complex data analysis**: Managing and analyzing massive amounts of financial data and digital evidence requires specialized skills, tools and resources.
- **Confidentiality and privacy**: Protecting the confidentiality and privacy of financial information and sensitive personal data is crucial in forensic audits.
- **Multidisciplinary collaboration**: Forensic audit often requires collaboration with legal experts, law enforcement entities, cybersecurity professionals, and other stakeholders to ensure thorough and effective investigations.
- **Legal and ethical considerations**: Forensic auditors must adhere to legal and ethical standards in collecting evidence and processing, preserving, and presenting sensitive information in investigations. Failure to comply may compromise the integrity of the investigation and result in legal consequences.
- **Resources constraints**: Forensic audits could be costly in terms of resources. Limited resources may pose challenges in conducting comprehensive investigations, especially in cases involving multiple jurisdictions or comprehensive data sets.

- **Disputed environment**: In some cases, forensic auditors may encounter resistance or hostility from individuals or entities under investigation. This can hinder evidence collection and collaboration with relevant parties, making the audit process more challenging.
- **Technological developments**: Forensic auditors must stay updated on new tools, techniques, and trends in digital investigation. Failure to adapt to these changes can limit the effectiveness of investigations and jeopardize the integrity of the audit process.
- **Cross-border investigations**: Conducting forensic audits across multiple jurisdictions poses unique challenges, including differences in legal frameworks, data protection legislation and cultural values. Coordinating with international partners and navigating these complexities can be difficult for forensic auditors.

To overcome these challenges, this matter requires a combination of technical expertise, organizational knowledge, effective communication skills, investment in training and qualification of auditors and the use of specialized technological techniques. Forensic auditors must plan, establish robust procedures and carefully execute their investigations while maintaining the highest standards of professionalism, integrity, and impartiality.

The role of Supreme Audit Institutions (SAIs)

SAIs play a crucial role in the field of forensic audit, particularly in the context of government accountability and oversight of public finances. In this context, these institutions perform the following main functions:

- **Conducting forensic audits**: SAIs have the authority to conduct forensic audits of government entities, departments and programs to detect and investigate cases of fraud andcorruption. Through these audits, SAIs uncover embezzlement of public funds, fraudulent activities and other forms of financial misconduct that may undermine public trust and confidence in government institutions.

- **Promoting transparency and accountability**: By auditing government finances and operations, SAIs promote transparency and accountability in the management of public resources and highlight instances of financial mismanagement, corruption and abuse of power, holding government officials and entities accountable for their actions.
- **Identifying systemic weaknesses**: SAIs identify weaknesses in government financial management and internal control systems that may facilitate fraud or misconduct and recommend improvements to management structures, policies and procedures to enhance accountability, prevent future fraud, and enhance the integrity of public sector operations.
- **Legal and regulatory enforcement support**: SAIs provide evidence and findings from forensic audits to support legal and regulatory enforcement actions against individuals or entities involved in financial crimes. SAIs contribute to prosecuting and punishing violators, thus deterring future cases of fraud and corruption.
- **Strengthening public confidence**: Forensic audits conducted by SAIs enhance public confidence in government institutions by demonstrating a commitment to transparency, accountability, and the rule of law. And by detecting and addressing financial violations.

Conclusion:

Forensic audit is a powerful tool for detecting financial irregularities, detecting fraud, and enhancing transparency and accountability in various regulatory Enviroments and contexts. By using advanced methodologies and techniques, forensic auditors play a critical role in protecting assets, mitigating risks, and supporting the integrity of financial systems. As companies and governments navigate increasingly complex and challenging environments, the demand for forensic audit continues to grow, highlighting its enduring importance in the area of financial governance and risk management.

SAIs play a vital role in monitoring and governance of public finances through forensic audit activities. By conducting independent and objective examinations of government expenditures, which contributes to improving transparency, accountability and integrity in the management of public resources, thus strengthening democratic institutions and promoting public interest.

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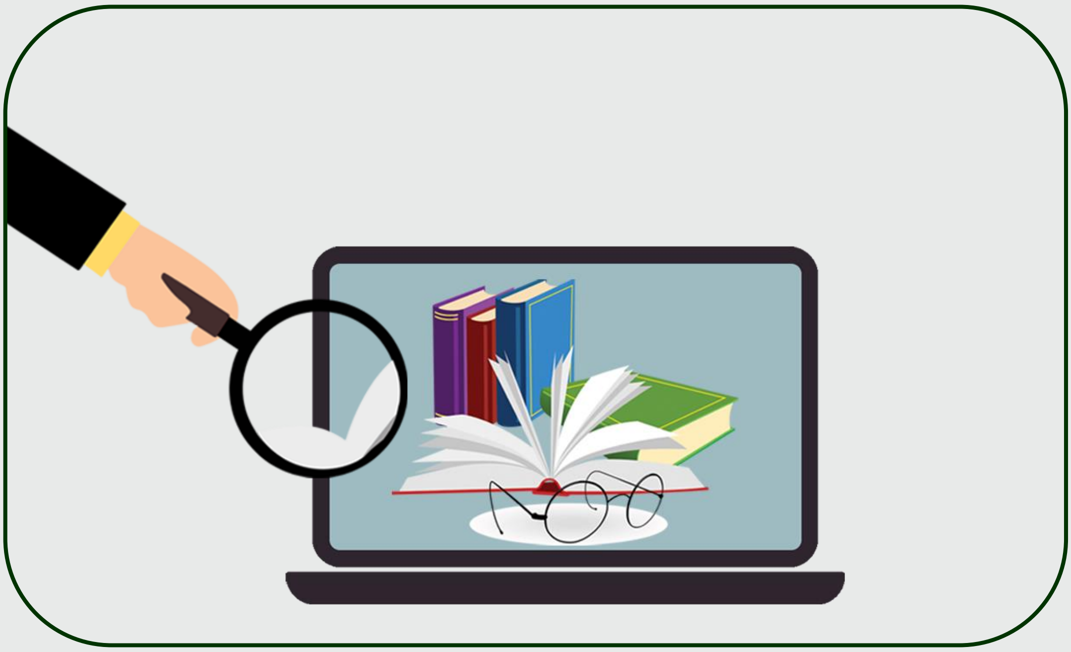

Stepping Into the Future (1)

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Working within a digitally transformed workforce will require a new way of looking at one's internal audit career.

The future is bright for internal auditors who develop skills valued in digitally transforming organizations.

(1) The Article's Source: The Website of the "Internal Auditor" - A Publication of TheIIA.org April 08, 2024 https://internalauditor.theiia.org/en/articles/2024/april/stepping-into-the-future

The word is out that organizations are using robotic process automation (RPA) and artificial intelligence (AI) to improve their processes. Results from these deployments show great promise, but the impact of these tools on the future workforce remains unclear. The one question on every internal auditor's mind: "Will I be replaced?"

The answer seems to be both "no" and "yes." According to Moving Internal Audit Deeper Into the Digital Age - Part 3, from the Internal Audit Foundation and Deloitte, "Digital tools such as scheduled scripts, RPA, and AI should not operate in silos, but rather they should work in tandem with the internal audit organization as a 'digital workforce.'" This leads to an important follow-up question: "What will it be like to work alongside that digital workforce?"

According to Generative AI and the Future of Work in America, by McKinsey Global Institute, "Technological advances often causes disruption - but historically, they have eventually fueled economic and employment growth." This appears to be true with the internal audit profession, but the disruption aspect is where it gets complicated.

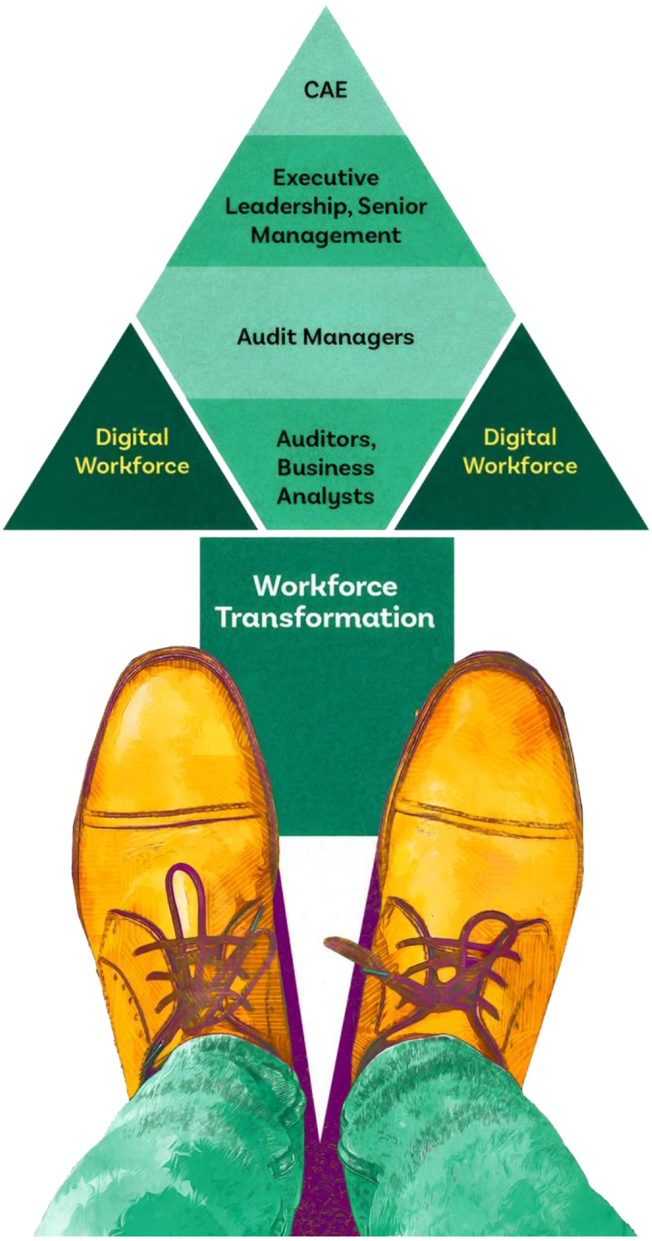
Understanding what might occur begins with examining labor forecasts from the U.S. Bureau of Labor Statistics that incorporate trends in RPA:

- Jobs focused mostly on repetitive tasks - bookkeeping, accounting, and auditing clerks and data input - will decrease by 151,400 by 2032, greater than 20%.
- Less repetitive and higher value jobs within the profession, best represented by the categories of accountants and auditors and data scientists, will increase by 67,400 and 59,400, respectively.
- The higher value roles provide significantly higher wages.

Although the Bureau of Labor Statistics numbers include some impact of emerging technologies, McKinsey Global Institute provides a deeper analysis, layering on the impact of generative AI, providing more nuance regarding RPA's impact on internal auditing, and complicating the issue in the process. According to Generative AI and the Future of Work in America, generative AI will put internal audit jobs in the top 10 declining occupations by 2030 - approximately 600,000 fewer bookkeeping, accounting, and audit clerks and 100,000 fewer accountants and auditors.

Moving Internal Audit Deeper Into the Digital Age provides a new organizational staffing model for internal audit that corroborates the estimates offered by McKinsey. The Workforce Transformation model (see below) provides insight on how some staff and manager roles will be replaced by the digital workforce.

In many ways, this scenario remains promising for internal auditors. But working alongside a digital workforce provides a disruptive complication that is entirely new to the profession and requires a different way of considering one's career within internal auditing.



New Paths

RPA and associated technologies have the power to transform internal auditing and, over time, likely will. However, this transformation will require a shift in the work performed by internal auditors, which may impact their employability. So how will those within the profession respond? How will individual internal auditors and their departments use RPA and AI to continually add the value promised clients, taking that value to the next level? And more to the point, how do internal auditors maintain their roles and future-proof their careers?

In 2015, Thomas Daven-port and Julia Kirby wrote "Beyond Automation," with the poignant subtitle "A Strategy for Remaining Employed in an Era of Very Smart Machines," in the *Harvard Business Review*. Within the article, they presented the Five Paths of Employability framework, based on a concept they called "augmentation strategy."

"Automation starts with a baseline of what people do in a given job and subtracts from that," the authors wrote. "Augmentation, in contrast, means starting with what humans do today and figuring out how that work could be deepened rather than diminished by a greater use of machines."

The result is a set of strategies people can use to understand the possibilities for working with emerging technology, realigning their contributions to the new ways work is done. This framework offers insights into how human contributions will continue to create value in a digitally transformed workplace.

Adapting Davenport and Kirby's framework to the world of internal auditing illuminates how internal auditors can increase their value to clients in a future that heavily leverages RPA and AI. Whether an auditor is strong in all categories or just one, the model provides insights on how skills will be valued in a digitally transformed organization, and how internal auditors can enhance those roles for themselves and their departments.

Step Up: The Leader

Leadership has always been about thinking strategically, considering the big picture, overseeing operations, and leading teams. However, in the age of digital transformation, leadership now includes an understanding of how technology will change the department and helping the department adapt to that change. This is a role that technology won't likely usurp. It may be able to crunch numbers in ways that support leaders, but it cannot yet think strategically, motivate a team, or resolve conflict.

This does not mean that everyone who pursues this path must be a CAE. Instead, it means that people who embrace this approach recognize leadership opportunities at any level - leader, supervisor, manager, director, etc. Whether pursuing a path toward a CAE role or leveraging time in internal audit to gain skills for other leadership roles, the long list of leadership skills will hold its value.

To succeed as a leader, individuals will need to develop skills such as strategic development, personnel development, motivation, and business acumen. Experienced leaders also point to the important developmental opportunities internal audit offers, such as project management, communicating to all levels of stakeholders, and supporting other team members. Further, the individual who really wants to grow in this area should start exploring certifications, as well as the advantages in pursuing a master of business administration and other post-graduate studies.

Volunteering on IIA boards and committees also can help develop leadership skills. Lastly, mentorship is a common and successful approach to learning the more nuanced steps on this challenging path.

Step In: The Citizen Developer

Citizen developers see opportunities for RPA and AI within their own department, learn those technologies, and apply them to improve overall operations. This is the role for individuals within internal audit who want to build automation solutions. They will understand how the programs work and embrace the role of those programs in making the department better.

But these individuals are more than just solution developers. They also use their internal audit knowledge - risks, controls, etc. - to help monitor and modify technology solutions within the department, ensuring the stability of the programs. Once programs are built, it is their responsibility to ensure the programs work as planned. Further, these individuals will keep track of the changes in the programs, incoming data, and surrounding processes and make sure outputs still provide internal audit the information it needs. These people are critical to future internal audits that involve assessing and monitoring the risks of these technologies used outside the department.

The ability to take on this role requires knowledge of the data and technologies used to design and build the programs, but it also requires analyst skills to understand how changes to the programs will affect the output. And, of course, it requires the ability to adapt the risk, control, and process analysis skills learned as an internal auditor to the development of applications.

Those building and running data analytics programs already have many of the needed skills. Experience and training with new tools such as RPA or generative AI will build upon the needed analysis, digital literacy, and problem-solving skills, upgrading existing data analysts to citizen developers.

Step Narrowly: The Specialist

Within every organization there are specialized areas where it is unreasonable for technology to do the work - specific areas of knowledge where the time and effort involved in building solutions to mine that information outstrips the rewards. Some people relish the role of being the absolute expert, even in a narrow field. This is the person who makes a name by going a mile deep and an inch wide.

The challenge can be finding a niche so specialized it can’t be mechanized, but still important enough for the organization to need that information. Within internal audit that niche may be the need for deep knowledge in a specific process or department, for example, marketing or human resources. The individual would become the go-to individual whenever someone on the team is working around or with those areas.

Another example is regulatory compliance. While there are programs that can identify new rules and regulations, the person whose niche is regulatory issues can take the deep dive to see connections in those regulations that others and computers might not see, and they can interpret those changes in terms of risk and potential audits.

The training and knowledge necessary for this role depends very much on the niche. The experience needed includes an understanding of the organization and how that niche is an integral part of its success. The individual should pursue extensive study and training in that field of specialty, including keeping ahead of evolving trends.

Step Along With: The Audit & Risk Specialist

People who identify with this role are those who continue to concentrate on the core work of internal audit with a focus on soft skills - the uncodifiable skills that are not purely rational. These people develop the interpersonal abilities that separate internal audit work from the tasks that can be automated. This role represents working with AI and RPA, using the information they provide, combined with the internal audit soft skills, to provide the value inherent in every audit.

Soft skills make internal auditors more successful in all areas. Even a process as basic as interviewing provides an example of how the audit and risk specialist uses soft skills that cannot be reproduced by RPA. Good interviewing requires experienced auditors who are good at communicating and relating to others. Combine these with the intuition developed by experienced auditors, and they can tell when the truth is being told, when the truth is being bent, and when the truth has left the room. All audit processes require such intuition and the related practices that underlie such intuition. These individuals enhance the team, bringing these uncodifiable strengths to all situations.

Those working in this role will start with a solid understanding of the processes and applications that exist in internal auditing and risk management. They also will need to continually strengthen the soft skills - emotional intelligence, relationship management, change management, ability to communicate - and people and psychological skills that are the human part of internal auditing. These attributes allow the internal auditor to understand the actions and reactions of those with whom they are working.

Step Forward: The Futurist

This role combines traits of both the leader and the citizen developer. This is the technology expert who always wants to be on the cutting edge. It also is the visionary leader who studies, predicts, and envisions the future that new technologies allow, up to and including designing and implementing those new technologies. As Davenport and Kirby put it, this person is “bringing about [the] machines’ next level of encroachment.” They are not afraid of what technologies can do; they are helping determine what they will do next. They are finding a future that does not yet exist.

For internal audit, these will be the individuals who not only help determine how best to use the tools but also are looking for the next tools. They will figuratively be trying to put internal audit out of work - finding new and better ways for machines to get the audit work done. But in the process, they will be continuing to help internal audit develop new skills and approaches. They will be looking for the work computers cannot do while finding ways computers can accomplish those tasks, all toward internal audit providing more value to its customers.

As with the citizen developer, this role requires technological skills and the need to understand use case identification, program deployment, and technology governance. This individual also should be at the forefront of new technology, exploring new use cases. And, this person will need to develop and enhance leadership traits such as creativity, innovation, strategy development, and vision.

The Broader Implications

There are overlaps among the five categories. So, heading in one direction does not preclude understanding and practicing aspects of another. Successful approaches will likely include a multitude of combinations and depths. Recognizing the different approaches helps one understand how to best move forward. All internal auditors should assess which step(s) best suits their skills, interests, and desire for advancement. Working with internal audit leaders, auditors can look for opportunities to enhance their skills in the desired path.

Understanding and applying roles also is important for internal audit leaders. While each leader will need to understand his or her path, there are two other considerations. First, leaders should work within the department to ensure everyone is going down a path that best suits them. Talent development is an important part of any leader's job, and helping auditors find the opportunities to grow, providing them feedback, and freeing the resources for this to be accomplished is paramount. Second, leaders should look at the makeup of the department. Considering a combination of these five paths within each department is a key to success. Of course, small audit functions will not have this luxury. Those leaders should still identify the gaps and determine how they might be filled from elsewhere in the organization.

A Potentially Bright Future

Technology is bringing new challenges and opportunities to the world of internal auditing. As clicking keys becomes stripped from work activities, opportunity opens to create more value. Continuous learning, working with technology, critical thinking, flexibility, and resourcefulness will become more important than ever. The future is bright for internal auditors who develop skills valued in digitally transforming organizations.

IIA Resources

Learning:

Analytics, Automation, and AI Virtual Conference

Auditing Artificial Intelligence

Leveraging Artificial Intelligence in Internal Audit

Learning in the auditing profession: A framework and future directions

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Introduction

Auditing is a knowledge-intensive industry, and learning plays a central role in auditing. Because auditors apply a spectrum of business, accounting, auditing, and regulatory knowledge to a client's financial reports, auditors must develop and maintain a considerable body of knowledge to establish their legitimacy and uphold their public responsibilities (Westermann, Bedard, & Earley, 2015). Moreover, audit methodologies, processes, and technologies constantly change, implying that it is pivotal for auditors to continuously update their knowledge and skill set to meet the ever-evolving demands in the workplace (Kusaila, 2019).

While formalized education is vital for establishing an auditor's foundational knowledge, standard-setters and regulators argue that continual learning is critical for audit quality (e.g., IAASB 2014; ICAS & FRC 2016; PCAOB 2002, AS 1010). Consistent with the need for continual updating of knowledge, auditors indicate that most of their learning occurs in the workplace (Daoust & Malsch, 2019; Hicks, Bagg, Doyle, & Young, 2007; Westermann et al. 2015). Workplace learning is defined as “changes in behavior and knowledge based on activities and programs experienced in the workplace” (Cranton, 2013, pp. 267-274).

Despite its significance, auditing research has focused little direct attention on workplace learning. Nonetheless, existing research provides insight into workplace learning as a by-product of studying other auditing processes, such as interactions with clients, the audit review process, and performance evaluations. Because auditing studies rarely directly discuss workplace learning, it can be difficult to extract and integrate the relevant insights. This lack of integration hampers auditing researchers' ability to build on each other's work and increases the probability that practitioners and regulators make decisions about auditor workplace learning in the absence of valuable academic evidence. Our study addresses this research gap.

The first purpose of this paper is to facilitate integration of existing evidence by providing structure to our understanding of auditor learning processes. We adapt Jacobs and Park's (2009) general workplace learning framework to develop the Auditor Learning Framework (ALF). We use the ALF to classify existing research that provides insights into auditors' learning processes along two dimensions: the location of learning and the role of others in learning. The first dimension reflects whether learning takes place on or off the audit engagement (i.e., the location of learning). On-the-engagement learning occurs while auditors are conducting their primary work tasks and learning is therefore likely to be incidental to other work tasks (Eraut, 2007). The typical environment of the audit engagement includes features that likely impede workplace learning. These include, yet are not limited to, stress and time pressure (DeZoort & Lord, 1997), high workload (Christensen, Newton, & Wilkins, 2021), an inherent cost-quality conflict (McNair, 1991), limited and indirect feedback about errors (Grohnert, 2017; Grohnert, Gijselaers, Meuwissen, & Trotman, 2023; Shanteau, 1992; Van Mourik, Grohnert, & Gold, 2023), and lack of room for innovation (Power, 1997). All these features likely make learning on the audit engagement more challenging.

Off-the-engagement learning takes place outside of the primary job tasks, where there is typically lower stress, workload, and time pressure, as well as the potential for more valid feedback and room for innovation. Off-the-engagement environments, however, may be less engaging as auditors are not directly experiencing consequential work tasks and outcomes. These differences across learning environments are likely to influence how different types of knowledge are best acquired and what interventions best foster learning.

Auditors can learn from a variety of others, including multiple trainers, supervisors, peers, and clients. This variety is likely greater than in many other professions because auditors work in teams that change over time and on multiple engagement teams simultaneously. The second dimension in our framework concerns whether these others take an active or passive role in the auditor's learning process (i.e., the role of others). Active or passive involvement by others is likely to affect how learning takes place. For instance, when others have an active role there may be more opportunities to learn explicitly from others through guidance, feedback, and support. However, when others have a passive role, the learner may need to take initiative to seek out information and resources on their own, requiring more self-motivation and self-direction from the learner.

The second purpose of this paper is to synthesize existing research on auditor learning to facilitate and guide future research. To this end, we take a broad view of learning, incorporating prior research that directly examines learning processes, as well as research that indirectly shows improvements in auditors' knowledge and job performance because of activities and programs in the workplace. For each learning process, we start, where possible, by characterizing the learning process based on the more general workplace learning literature. Next, we review the auditing literature and incorporate auditing research that examines auditor workplace learning. Juxtaposing the more general workplace literature and the relevant auditing literature while considering special circumstances in auditing allows us to identify opportunities for future auditing research.

We highlight four important insights and future directions that emerge from our work. First, the literature shows that when auditors learn on the engagement, learning tends to be complicated by the dynamic stimuli and difficulties in obtaining precise feedback and identifying errors. To compensate for the lack of clarity about relationships, reflection can be a useful tool to help translate concrete experiences into abstract conceptualizations. However, environmental factors such as time constraints and high workload can limit opportunities for reflection. Therefore, to foster workplace learning, we suggest that audit firms develop interventions to create reflective moments for auditors during audit engagements. In contrast, off-the-engagement learning processes, such as training, tend to offer greater environmental validity and more time for auditors to reflect. In these off-the-engagement learning processes, audit firms can provide auditors with specific knowledge structures or train them to self-reflect. This can facilitate the mapping of concrete experiences into abstract conceptualizations, thereby reinforcing workplace learning (Bonner, Libby, & Nelson, 1997; Borthick, Curtis, & Sriram, 2006).

Second, the involvement of others in the learning process determines how learning takes place and what factors play a role. Especially when others have an active role in the learning process, the literature highlights the significance of the relationship quality between auditors and others (i.e., from those they learn from) as a crucial factor in learning from others. However, strong relationships are not always better for learning. For example, overly intensive informal mentorship can cause role stress (Viator, 2001), familiarity drives differences in the effectiveness of various types of feedback (Harding & Trotman, 2009), and strong social bonds may encourage openness to contrasting advice but may hinder evaluation of advice quality (Kadous, Leiby, & Peecher, 2013). To facilitate learning, auditors, audit teams, and audit firms can adopt a customized approach to learning based on the learning process and the relationship strength.

Third, there is an opportunity for the auditing literature to delve deeper into the interplay of auditor learning processes. The extant literature highlights distinct auditor learning processes, but workplace learning processes in our framework likely are interconnected. For instance, when auditors conduct tasks during audit engagements, they may learn from experience. However, this learning may be unconscious and tenuous. When the same tasks are highlighted in the audit review or during training, others can convey general rules and fit the experience into those rules, solidifying the learning. Other potential interactions include, yet are not limited to, the role of performance evaluations in providing additional learning opportunities and resources to auditors, how materials learned off the engagement can be transferred to the audit engagement, as well as the value in auditors consulting others when following through on review comments. Better knowledge of potential interactions among auditor learning processes can help researchers and audit firms to develop a more coherent approach towards auditor learning.

Fourth, the literature demonstrates that automation and outsourcing of audit tasks have altered the roles of auditors, particularly those of junior auditors (e.g., Bennett & Hatfield, 2018; Bol, Estep, Moers, & Peecher, 2018; Zhang, Thomas, & Vasarhelyi, 2022). As a result, auditors must conduct higher-level thinking tasks and interact with clients earlier in their career, suggesting that what needs to be learned and when it needs to be learned change over time. It may be that different learning processes are needed at different stages compared to a decade ago. For example, mentoring may be needed earlier in the auditor's career and learning error frequency knowledge may become less important to audit quality given the developments in technological tools. This implies that it may be valuable to replicate prior literature and re-examine whether results remain valid in the current auditing profession, particularly when there are theoretical or a priori grounds indicating that certain relationships may have changed. Additional areas of change include the impact of remote working (Bauer, Humphreys, & Trotman, 2022) and changing perceptions towards work among younger generations in the workforce (Westermann et al. 2015) on job performance.

The remainder of this paper proceeds as follows: Section 2 presents the Auditor Learning Framework. Section 3 presents the research method and sample description. In Sections 4 Off-the-engagement learning, 5 On-the-engagement learning, we review literature and provide future research directions for off-the-engagement learning processes and the on-the-engagement learning processes, respectively. In Sections 4 Off-the-engagement learning, 5 On-the-engagement learning, we further distinguish between learning processes in which others have an active versus passive role. Section 6 concludes.

Sections snippets

The Auditor Learning Framework

We develop the Auditor Learning Framework (ALF) to structure and synthesize the auditing literature on workplace learning. Our framework helps to identify results and insights in the auditing literature that are relevant for auditor learning and sheds light on the different ways in which learning takes place in the auditing profession. Clearly structuring learning processes facilitates developing a cohesive understanding of workplace learning (e.g., Clarke, 2005; Colley, Hodkinson, & Malcom 2003).

Methodology and sample description

Using the Auditor Learning Framework, we review and categorize existing auditing literature relevant to nine learning processes, synthesizing findings and identifying gaps and opportunities that can lead to future research. In line with our definition of workplace learning as "*changes in behavior and knowledge based on activities and programs experienced in the workplace*" (Cranton, 2013, pp. 267-274), we take a broad view of learning in selecting papers for our literature review.

Off-the-engagement learning

Auditor learning processes that take place outside the audit engagement explicitly focus on auditor learning or development (Eraut, 2007). Learning off the engagement is thus typically more deliberate than learning on the engagement. We identify four learning processes. Three of these processes, learning from performance evaluation, learning from training, and learning from mentoring, tend to occur with others taking an active role in the auditor's learning.

On-the-engagement learning

The ALF classifies a process as on-the-engagement learning when learning takes place while the auditor is performing work tasks. As a result of being enmeshed with work, learning on the engagement is often incidental and a by-product of working (Eraut, 2000, 2007). Auditors perceive the auditing environment to have relatively low environmental validity, which provides challenges for learning (Grohnert, 2017).

Discussion and future directions

This paper starts with the observation that the auditing literature contains much prior research that can illuminate auditor learning processes, despite that it often does not explicitly focus on learning. We develop the ALF to provide structure to the literature and to provide researchers and practitioners with a comprehensive view of how auditor learning can be facilitated. We then review the literature that pertains to the learning processes contained in the ALF, drawing out insights.

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Section Two

News and Activities

AFROSAI 59th Governing Board

AFROSAI 59th Governing Board

1- The AFROSAI General Secretariat - SAI Cameroon - hosted the 59th AFROSAI Governing Board Meeting in Yaoundé, Cameroon during the period from 5 to 9 February 2024, which addressed the following topics:

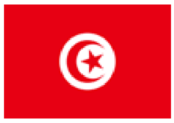
- Adoption of the reports and Action Plans for 2024 of the AFROSAI Institutional and Technical Capacity Building Committee and its Working Groups.
- Adoption of the report of the Editor-in-Chief of the African Journal of Comprehensive Auditing.
- Adoption of the composition of the Ad-hoc Committee in charge of AFROSAI debt' recovery.
- Adoption of the third theme of the 2024 AFROSAI Scientific Competition on "The Role of SAIs in Assessing Environmental, Social and Governance Reporting (ESG)".
- Adoption of the three technical themes of the AFROSAI 16th General Assembly.
- Signing the Memorandum of Understanding between the AU Commission and AFROSAI in order to strengthen cooperation and partnership in the field of SAI independence and good financial management as well as to reduce illicit financial flows and contribute to the implementation of AU Agenda 2063.

Appointment of New AFROSAI Member SAIs Presidents and Leaders

During 2024, new Presidents and Leaders of AFROSAI member SAIs have been appointed. On this occasion the Editorial Board of the African Journal of Comprehensive Auditing extends its sincere congratulations to these distinguished Presidents of SAIs:

- **H.E. Counsellor/ Mohamed El-Faisal Youssef - Egypt**

- **H.E Mrs. Fadhila El-Gargouri - Tunisia**



- **H.E. Mr. Edward Akol - Uganda**

SAI Algeria

1- Mr. Mohamed Selim Ben Ammar, Secretary-General of the Court of Auditors, participated on January 22, 2024, via remote video conferencing, in the launch meeting for the parallel auditing of SDGs 6 and 13 within the framework of "Partnership 2" Regional Cooperation Program.

2- The team responsible for the parallel audit related to the organization and performance of public services for supplying citizens with drinking water, stipulated in the first objective of SDG 6, participated in a workshop from 22 to 26 January 2024 that addressed reviewing the audit methodology. The workshop was conducted by experts from the Netherlands Supreme Audit Institution.

On this occasion, the Institutional Communication Team presented the Court of Auditors' experience in communication and best practices for engaging stakeholders.

3- H.E. Mr. Abdelkder Benmarouf; President of the Algerian Court of Auditors, participated on 8-9 February 2024 in the 59th AFROSAI Governing Board Meeting that was held in Yaoundé, Cameroon. H.E. also participated on 5-6 February 2024 in the activities of the working sessions of AFROSAI's two Technical Commissions; Institutional and Technical Capacity Building Committee (ITCBC) and Organizational Capacity Building Committee (OCBC).

4- H.E. Mr. Abdelkder Benmarouf; President of the Algerian Court of Auditors, participated in a seminar entitled "Public Auditing as a Tool for Trust and Transparency in the Public Sector," organized by the Accounts Chamber of the Russian Federation on the sidelines of the XV International Economic

Forum "Russia - Islamic World: KazanForum" in the Republic of Tatarstan from 14 to 19 May 2024. On this occasion, a meeting was conducted between officials from the Algerian and Russian SAIs during which both parties discussed ways to enhance their bilateral cooperation.

5- The Court of Auditors, in collaboration with the ARABOSAI, organized the 4th Meeting of the ARABOSAI IT Committee during the period from 20 to 22 May 2024.

On the sidelines of this Meeting, a Cooperation Agreement was signed with the IT Audit team of the European Organization of Supreme Audit Institutions (EUROSAI).

6- The Court of Auditors, in cooperation with the Delegation of the European Union in Algiers, organized the closure seminar of the Institutional Twinning Project on the 29th of May 2024 entitled "Strengthening the Institutional and Professional Capacities of the Court of Auditors in terms of Certification of the State's accounts, Performance Audit and Public Program and Policy Evaluation in line with International Standards and Best Practices".

This twinning, established with a group comprising the French Court of Auditors and the Portuguese Court of Auditors for a 24-month period, is conducted within the framework of the "Facilitating Support for the Partnership Priorities between Algeria and the European Union" program. The achieved project's findings include:

- The Court of Auditors' ability to audit State accounts for certification in line with international standards and best practices.
- Strengthened Performance Audit Methodologies as well as Public Program and Policy Evaluations.
- Enhanced IT audit capabilities and the use of automation techniques in this field, in addition to the development of the Court of Auditors' information systems.

7- H.E. Mr. Abdelkder Benmarouf; President of the Algerian Court of Auditors, participated on the 25th of July 2024 in a webinar on the Value of Independent Supreme Audit Institutions in Enhancing

Public Financial Management and Service Delivery, organized by AFROSAI-E (AFROSAI Sub-regional Organization for English-speaking Countries in Africa). During the webinar, contributions from Heads of African SAIs were shared on the conditions required for these SAIs to be able to add value to their national accountability systems. In this context, President of the Algerian Court of Auditors presented on "AFROSAI Initiatives and Aspirations in Strengthening the Independence of Supreme Audit Institutions"

SAI Angola

1- Employees of the Court of Auditors of Angola are now better equipped to assess compliance with norms and regulations, identify irregularities and propose improvements in management processes.

This observation was made by the Honourable Council Judge of this Court, Olinda França Cardoso, at the closing of the course on Compliance and Standards for Compliance Audit held in the auditorium of the Palace of Justice during the period from 3 to 7 June 2024. The Council Judge concluded the training stating “it is important to emphasize the relevance of the task we perform as employees and, in this case, as auditors of the Court of Auditors, as our actions are essential to ensure transparency, efficiency and accountability in the management of public resources. Each Compliance Audit conducted contributes to the consolidation of a fairer and more transparent State".

Training activities at the Court of Auditors are supported by the United States Agency for International Development (USAID) and the Financial Services Volunteer Corps (FSVC).

2- The Court of Auditors and the Superior Council of the Public Prosecutor's Office began a training session on Monday, the 24th of June 2024, for prosecutors from Angola and Mozambique on the organization and functioning of the Court of Auditors of Angola.

The opening of the event was led by the Honourable Presiding Judge of this Court, Dr. Sebastião Gunza, who highlighted the importance of the subjects to be taught, namely, Pre-Audit, Post-Audit, and Concurrent Audit, as well as content related to procedural types.

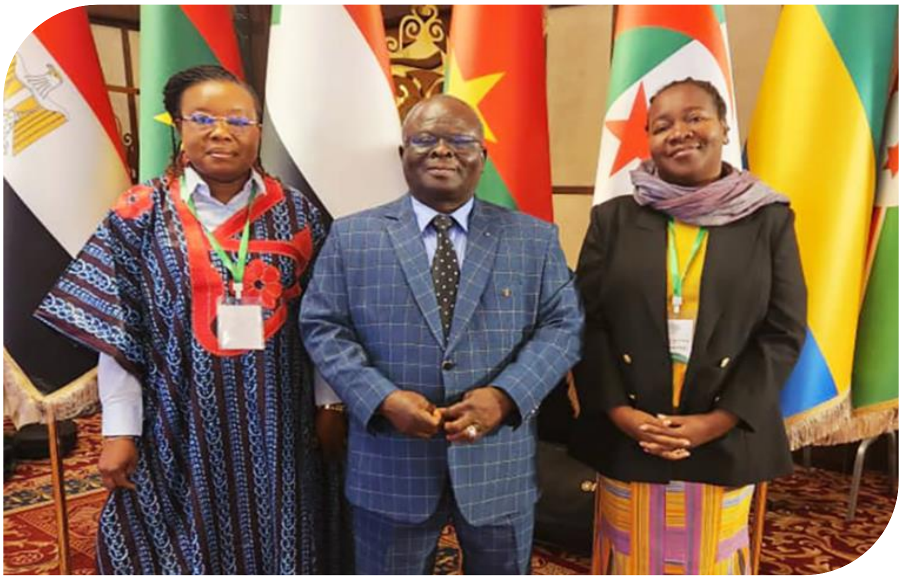
The Deputy Attorney General of Mozambique, Dr. Samuel Miambo, leads the delegation of Public Prosecutor's Office magistrates from his country participating in this training. The Superior Council of the Public Prosecutor's Office of Angola designated 8 magistrates.

3- The President of the Court of Auditors of Angola, H.E. Dr. Sebastião Domingos Gunza, is among the honoured guests for the 35th Anniversary celebrations of the Tocantins State Court of Auditors in Brazil, accompanied by Judges from various Brazilian Courts and the Court of Auditors of Portugal. H.E. emphasized the importance of closer ties among the Courts of Lusophone countries. Such contacts add value to external control activities, based on the principles of the Democratic State of Law.

On this occasion, a Cooperation Agreement was signed between the Court of Auditors of Angola and the Tocantins State Court of Auditors, covering areas related to institutional development, technical and scientific enhancement, and human resource training.

SAI Burkina Faso

1- The Court of Auditors of Burkina Faso participated in the 16th General Assembly of the African Organization of Supreme Audit Institutions (AFROSAI) which was held during the period from 2 to 6 December 2024 in Tripoli, Libya.



The Burkinabe delegation, led by the First President of the Court of Auditors, Latin PODA, accompanied by the two Advisors Julie Prudence NIGNA/SOMDA and Sarra BAZIE, actively contributed to the discussions and exchanges on best practices in public finance control and governance.

This participation strengthens collaboration between public finance control institutions in Africa and allows Burkina Faso to share its experiences and benefit from the good practices of other AFROSAI member countries.

The findings of the 16th AFROSAI General Assembly were marked by several important decisions and commitments, among which are:

1- Independence and auditing standards: The General Assembly stressed the importance of the independence of public financial control institutions and the rigorous application of international auditing standards.

2- Collaboration with the UN and the SDGs: AFROSAI has strengthened its partnership with the United Nations to support the Sustainable Development Goals (SDGs), with an emphasis on transparency and good governance.

3- Maximizing the value of INTOSAI: The General Assembly discussed how to maximize the value of INTOSAI by strengthening cooperation and sharing of best practices among member SAIs.

These findings reflect AFROSAI's commitment to strengthening transparency, accountability and good governance in public finances across the African continent.

SAI Côte d'Ivoire

1- The Court of Accounts of Côte d'Ivoire hosted an IDI Masterclass for Heads of SAIs on Wednesday, June 26, 2024 in Abidjan on the theme "SAIs and Public Financial Management: A Strategic Foresight Exercise".

This event provided a unique platform to discuss shared challenges, exchanges best practices, and explore innovative strategies aimed at enhancing the transparency and effectiveness of financial policies. The forum also fosters coloration and sand contributes to the exchange of essential knowledge on issues of mutual interest.

2- The inauguration ceremony of the Headquarters of the Court of Accounts was held on Tuesday, November 26, 2024. This event, which marks a significant step forward in the consolidation of the State's financial governance, brought together almost all the Presidents of Institutions of the Republic.

Speaking as part of an inaugural lesson, H.E. Mr. Pierre Moscovici; First President of the Cour des Comptes of France, sent a message marking the solidarity and friendship between SAI France and SAI Côte d'Ivoire. H.E. recalled the values shared by the two SAIs and their essential mission in auditing public finances. "Our two Institutions are members of the Association of Supreme Audit Institutions Having in Common the Use of French (AISCCUF), within which they promote the same values of independence, cooperation and influence of the French language in the world," he stated.

For his part, H.E. Mr. Kanvaly Diomande; President of the Court of Accounts, warmly welcomed H.E. Vice-President of the Republic as well as all the guests present. Expressing his deep gratitude to H.E., Mr. Kanvaly Diomande praised the personal commitment of H.E. Mr. Alassane Ouattara Uattara; President of the Republic, who made this infrastructure a reality.

SAI Egypt

1- The ASA participated in the 22nd Meeting of the INTOSAI Working Group on Environmental Auditing (WGEA) as well as its Steering Committee Meeting during the period from 22 to 25 January 2024 in Rovaniemi, Finland. The ASA's representatives participated in the Meeting with a presentation entitled "Traditional Knowledge to Deal with the Environment in Rural Communities in the Arab Republic of Egypt".

During the Meeting, the winning researches of the Working Group's third award were announced. The researches submitted by members of SAI Canada and SAI Chili won the first and second places respectively, while SAI Costa Rica and the European Court of Auditors shard the third place. It is worth mentioning that the Judging Panel was chaired by SAI Czech Republic with the membership of both SAI Egypt and SAI Philippines.

The Steering Committee Meeting addressed several topics, the most important of which was the endorsement of SAI Maldives as the WGEA Vice-Chair, hence updating the Working Group's roles and responsibilities document to include the position of WGEA Vice-Chair.

During the Working Group Meeting, the ASA participated in a side event on 23-24 January 2024 on the theme "Training on how to request donor support to review climate change", organized by WGEA in collaboration with INTOSAI-Donor Cooperation.

2- The ASA of Egypt participated in the first and second virtual meetings of the Ad Hoc Committee for Recovering AFROSAI Debts (outstanding arrears of AFROSAI member SAIs with regard to their AFROSAI membership), which were formed based on decisions made during the 59th AFROSAI Governing Board Meeting that was held from 5 to 9 February, 2024 in Yaoundé, Cameroon. The Meetings reviewed the statement of financial contributions of AFROSAI members and the status of the outstanding arrears until the 31st of December 2023.

3- The ASA participated physically in the Meeting of the ARABOSAI's Financial Audit Committee for auditing the Organization's accounts for the year 2023 which was held in Tunisia from February 26th to March 1st, 2024. The report was presented to the ARABOSAI Governing Board and the most important observations were discussed during the Board's 68th Meeting which was held on the 27th and the 28th of November 2024.

4- The ASA participated in the Joint Meeting of UNDESA and SAI Brazil on ClimateScanner that was held on 25 -26 March 2024 at United Nations Headquarters, New York. The Meeting aimed to discuss ways to enhance the contribution and impact of SAIs in improving climate's governance, financing and public policies, as well as to involve SAIs and other stakeholders in the implementation of Climate Scanner Initiative, which will contribute to addressing the climate crisis at the national and international levels.

5- Within the scope of the Accountability State Authority's assumption of external auditing tasks of several international and regional organizations affiliated with the United Nations, the Accountability State Authority (ASA) performed the following tasks during 2024:

- External auditing of the accounts of the United Nations Tourism Organization (UN Tourism) at its headquarters in Spain for the fiscal year 2023. The Interim Audit was conducted during the period from 19 February to March 7, 2024 while the Final Audit was conducted during the period from 11 to 25 April 2024. The audit findings were submitted in the report of the Organization's "Independent Auditor". The Interim Audit of the Organization's accounts for the fiscal year 2024 was conducted during the period from 10 to 20 December 2024.
- Auditing the accounts of the United Nations Industrial Development Organization (UNIDO) at its headquarters in Austria for the fiscal year 2024, where the initial audit was conducted during the period from October 29th to November 15th, 2024, and the Management Letter on the Organization's the Interim Audit was presented in December 2024.

6- The ASA participated, along with 4 other SAIs, in the comprehensive unit of the IDI's "pICTure" Initiative aiming to support SAIs' capacities in the field of Information and Communication Technology. The plan was extended from March to October 2024 and included the implementation of the following steps:

- Qualifying the Supreme Audit Institution.
- Assessing the SAI's current status using the SAI IT Maturity Assessment (SAI ITMA) Tool developed by the German Society for International Cooperation (GIZ), with IDI supporting this assessment through a field visit or online.
- Developing the ICT strategy, with IDI providing support in-person through a workshop or virtually.
- Developing the action plan to implement the strategy, with IDI providing support online.
- Implementing the action plan.

7- Their Excellencies; the ASA President and ASA Vice-President visited China's National Audit Office during the period from 22 to 26 April 2024. The ASA Heads were received by H.E. Auditor General of the National Audit Office of China, as part of consolidating bilateral relations with INTOSAI member SAIs. The meeting discussed issues of mutual interest in many areas of audit work. During the discussions, both parties expressed their common endeavor to strengthen their cooperation bonds as well as enhance the INTOSAI agenda throughout its current and future sessions

8- The ASA participated in both the seminar on "Independence of Supreme Audit Institutions" and the workshop on "Mediation to Raise the Level of Support for Supreme Audit Institutions (BUSS Workshop)" organized by IDI in the Kingdom of Morocco during the days 3-4 June and 5-6 June 2024, respectively.

The seminar was organized in light of the recommendation of the participants in the seminar on "Supporting the Independence of Supreme Audit Institutions in the ARABOSAI Region", which was held in Doha, Qatar on 23 and 24 May 2023 with the participation of SAI Heads and Parliament members from the ARABOSAI region. During the seminar, it was recommended to hold a similar seminar during the year

2024 to continue discussions on SAI independence as well as exchange experiences regarding their cooperation with parliaments in implementing the recommendations included in the audit reports. The workshop comes within the framework of the BUSS Initiative launched by INTOSAI in cooperation with donors in 2022. The Initiative aims to link available sources of support with SAIs' development plans through the following steps:

- Proactively identifying resources.
- Supporting SAIs in expressing their needs.
- Providing opportunities for cooperation between Supreme Audit Institutions and partners.

Hence, the workshop is an opportunity to strengthen strategic partnerships between partners and Supreme Audit Institutions as well as to enhance coordination and advocacy for SAIs' role in supporting public financial management systems in countries of the ARABOSAI region.

9- H.E. the ASA President participated in the 3rd edition of SAI20 Summit that was held in Belém, Brazil on 17-18 June 2024.

His Excellency participated in the Discussion Sessions on:

- The theme entitled "Strategies and Challenges for Climate Finance & Just and Inclusive Energy Transitions".
- The theme entitled "Collaborative Potential between SAI20 and INTOSAI, Highlighting Shared Objectives and Mutual Support".

H.E. also held bilateral meetings on the sidelines of the Summit with:

- H.E. Dr. Isma Yatun; Chairperson of the Audit Board of the Republic of Indonesia, on strengthening bilateral cooperation and acquiring the ASA's experience in organizing the INCOSAI.
- The Federal Court of Auditors (TCU) of Brazil, in order to discuss matters related to the INTOSAI Supervisory Committee on Emerging Issues (SCEI), the INTOSAI Centre for Advanced Studies (CAST).

10- The ASA hosted the Scientific Meeting on "Modern Methods of Auditing Information Systems" during the period from 7 to 11 July 2024. SAI Egypt participated in the Meeting by presenting the ASA's experience on the Meeting's topic. The Meeting's Objectives were:

- Enabling participants to understand professional standards and international practices on information systems.
- Discovering electronic risks.
- Learning about modern methods of auditing electronic systems.
- Challenges and solutions.

11- The ASA participated physically in a workshop regarding the Climate Scanner project in Rabat, Kingdom of Morocco during the period from 8 to 12 July 2024. The Climate Scanner Initiative was launched globally in November 2022 during the XXIV INCOSAI and it is led by SAI Brazil and the INTOSAI Working Group on Environmental Auditing (WGEA). The Initiative's aim is to develop a rapid assessment tool for government actions related to climate change, as it enjoys national and international support from SAIs. After completing the workshop, SAIs will have to apply the Climate Scanner methodology in their countries.

12- The ASA participated in the 4th Meeting of Heads of BRICS Supreme Audit Institutions, which was held on the 30th and 31st of July 2024 in the Republic of Bashkortostan, the Russian Federation. The ASA delegation was headed by H.E the ASA President, and the Meeting's key theme was the Audit of Sustainable Development Goals. During its participation in the Meeting, the ASA emphasized the need to coordinate efforts to ensure that sustainable development indicators would not decline in light of economic pressures and high inflation rates created by the international crises that have succeeded over the last five years to ensure a balanced approach to the achievement of development goals in their economic, social and environmental dimensions. ASA also praised that the enormous economic strength of the BRICS countries and their SAIs could maximize the opportunity to achieve good planning, constructive and achievable joint work actions capable of addressing the effects of international emergency crises that have negative impacts on development paths.

13- The ASA chaired the 17th Annual Meeting of the INTOSAI Working Group on Fight Against Corruption and Money Laundering (WGFACML), headed by H.E. Counsellor/ Mohamed El-Faisal Youssef; President of the Accountability State Authority of Egypt, First Vice-President of INTOSAI and Chair of the INTOSAI Working Group on Fight Against Corruption and Money Laundering (WGFACML). The Meeting was held in the City of Abu Dhabi, United Arab Emirates during the period from 3 to 5 September 2024 with the participation of distinguished representatives of the WGFACML member SAIs. The Meeting's theme was entitled "Towards an Integrated Vision: Non-Governmental Community Efforts in Combating Corruption (Civil Society/Social Networks/Public Awareness)".

The Meeting reviewed the progress made in implementing the Working Group's Work Plan (2023-2025) and the best practices of WGFACML member SAIs with regard to citizens' self-reporting on anti-corruption and money laundering issues. The Meeting was concluded with the following recommendations:

- Enhancing society participation and cooperation from SAIs and Civil Society, such as creating dialogue platforms, activating exchange programs, building bridges of trust and launching joint initiatives.
- Exploiting the power of social media such as, breaking the work barrier - enhancing civil engagement - developing applications - cooperating with influencers.
- Raising public awareness, such as the use of the media means, and enhancing public awareness about corruption practices.

The aim of the Annual Meeting was to strengthen international cooperation in the field of combating corruption and money laundering, develop innovative tools and methods to combat these phenomena as well as exchange best practices and experiences between SAIs.

14- The ASA participated as a trainer in the activities of the first component of Together Initiative on "Fundamentals of Human Resources Management in Supreme Audit Institutions" in 2024 and continuing in 2025.

The first component includes the following activities:

- An online training program on the Basics of Human Resources Management during the period from September 16th to October 25th, 2024.
- An integrated examination of human resources management practices by participating SAIs during November 2024.
- An in-person workshop to review the results of the integrated examination of human resources management practices by participating SAIs as well as develop an action plan to promote human resources management during December 2024.

- The possibility of providing individual support for some SAIs in order to help them implement specific projects to improve aspects that are considered of priority in their human resources management systems during 2025.

15- The ASA participated in the 16th Meeting of the Steering Committee of the INTOSAI Knowledge Sharing and Knowledge Services Committee (KSC-SC), which was hosted by the Office of the Auditor General in Nairobi, Kenya on the 14th of October 2024.

16- The ASA Vice-President, heading an ASA delegation, participated in a virtual Information Session regarding the Global SAI Stocktaking Report 2023 organized by the INTOSAI Development Initiative for Presidents and Vice-Presidents of AFROSAI member SAIs on Monday, October 21st, 2024. The session highlighted the results of the AFROSAI region's activities. The most important items of the Global SAI Stocktaking Report 2023 were:

- SAIs' needs for achieving capacity development; the Report included five main sections which were:

1- Institutional Capacities.

2- SAI Governance.

3- Professional Capacity.

4- SAI Audit Impact.

5- SAI Role in Fraud and Corruption.

- Regarding SAI independence and the development of their capabilities, the aforementioned report indicated that, over the past ten years, there has been a global decline in the authority of Supreme Audit Institutions in their ability to carry out their tasks, particularly in terms of auditing government institutions, exposing violations and holding accountable those responsible for them. In this context, the report highlighted some of the challenges faced by SAIs as well as presented some positive aspects concerning their operations.

17- The ASA of Egypt, chaired by H.E. Counsellor/ Mohamed El-Faisal Youssef, hosted the 78th INTOSAI Governing Board in Cairo, Egypt, on the 28th of October 2024. The Meeting witnessed the participation of 107 representatives from 28 SAIs and a group of international experts and specialists in the field of accounting and auditing.

The Supervisory Committee of Emerging Issues held a meeting for its members on the sidelines of the INTOSAI Governing Board Meeting in order to discuss future trends in audit work as incorporated in the Global Trends Report resulting from the work of the Committee's group of experts, which was adopted during the Governing Board Meeting.

18- The ASA participated in a webinar on "Stakeholder Engagement Practices in the AFROSAI Region" held on November 29th, 2024. The event was organized by SAI South African, as a member of the AFROSAI Organizational Capacity Building Committee, as part of implementing the Committee's activities. The webinar addressed the exchange of experiences to improve stakeholder engagement practices in the AFROSAI region, as well as emphasized the importance of stakeholder engagement strategies or plans, and providing an introduction to the implementation of these practices. Additionally, the survey conducted by

SAI Guinea-Bissau on "Stakeholder Engagement Practices in the AFROSAI Region" revealed that most SAIs in member countries do not have strategies or plans for stakeholders engagement.

19- H.E. Counsellor/ Mohamed El-Faisal Youssef, headed the ASA's delegation participating in the activities of the 16th General Assembly in Tripoli, Libya from 2 to 6 December 2024. The Meeting addressed three Technical Themes:

- The First Technical Theme, entitled "External Public Debt of African Countries and the Role of Supreme Audit Institutions".
- The Second Technical Theme, entitled "The Audit of Grants and Financial Aid".
- The Third Technical Theme, titled "Citizen Participation and the Engagement of Civil Society Organizations".

The ASA assumed the task of "Rapporteur" of the First Technical Theme mentioned above, which was headed by SAI Libya, representative of the Sub-Regional Organization of Arabic-Speaking SAIs (AFROSAI-A), where the ASA developed the Discussion Paper for six Country Papers of the AFROSAI member SAIs participating in the above mentioned Technical Theme. It is worth mentioning that the composition of the new AFROSAI Governing Board was endorsed, with the chairmanship of H.E. Dr. Khaled Shekshek; President of the Libyan Audit Bureau - President of AFROSAI.

20- A delegation from the ASA, headed by H.E. Counsellor/ Mohamed El-Faisal Youssef; the ASA President, attended the Panel of External Auditors’ Sixty-Fourth Session. The high-level meeting, chaired by H.E. Mr. Pierre Moscovici; First President of SAI France, was held at UNESCO headquarters in Paris on 9-10 December 2024.

During the sessions, the Panel discussed some critical issues which were as follows:

- Financial and administrative issues, focusing on enhancing transparency in reporting financial losses and special payments as well as integrating financial data with sustainability and programmatic findings.

- Climate change initiatives, where the promoting environmental sustainability reporting, assurance of validated data and continued support for the "Greening the Blue" initiative were discussed.
- Digital and technological challenges, where governance and cyber security as well as aligning systems and controls of common service arrangements were reviewed, while the opportunities to integrate artificial intelligence systems, big data analytics and enterprise resource planning across the United Nations System were addressed.

H.E. Counsellor/ Mohamed El-Faisal Youssef, the ASA President, delivered a speech at the conclusion of the UN Panel of External Auditors' Meeting, where His Excellency's speech focused on several strategic priorities, among them are:

- Promoting digital transformation, where H.E. highlighted the rapid evolution of technology and emphasized the importance of adopting the systems of artificial intelligence, big data analytics and Enterprise Resource Planning (ERP). He noted that these digital developments are necessary to enhance operational efficiency, address associated risks and promote the resilient and forward-looking UN System.

- Focusing on environmental sustainability, Counsellor/ Mohamed El-Faisal Youssef emphasized the importance of verified and validated environmental sustainability data. He also commended the INTOSAI/UN cooperation through the Climate Scanner Initiative, noting its impact on advancing climate audits and sustainable practices as well as providing audited and updated data that significantly contributes to auditing the climate auditing processes.

Appreciating the contributions of UN task forces, H.E. commended the UN Special Task Force on Accounting Standards for its Guidelines -though non-binding but highly authoritative- in addition to the vital role it undertakes in enhancing operational efficiency and disseminating best practices across the UN System.

Marking the Accountability State Authority's first participation as a member of this prestigious Panel, H.E. expressed his deep appreciation for participating in this important event, which reflects the ASA's evolving role at the international level, especially in light of its recent appointment as the External Auditor of the United Nations World Tourism Organization (UN Tourism).

The Panel of External Auditors' Sixty-Fourth Session fostered robust discussions on critical issues. The Meeting served as a platform to share knowledge and methodologies to improve the external assurance process and ensure high-quality audits for the UN System and its specialized agencies.

SAI Kenya

1- SAI Kenya, signed a Memorandum of Understanding (MoU) with SAI Gambia on 26 January 2024 to provide technical support on financial audit. The objective of the MoU is to strengthen SAI Kenya's professional capacity in public sector auditing.

Kenya's Auditor-General H.E. FCPA Nancy Gathungu, and her Gambian counterpart H.E. Modou Ceesay appended their signatures to the MoU at a ceremony witnessed by Federal Auditor-General of Ethiopia; H.E. Meseret Damte, Auditor-General of the Kingdom of Eswatini; H.E.Timothy Matsebula and Chief Executive Officer of the African Organisation of English-speaking Supreme Audit Institution (AFROSAI-E); Meisie Nkau.

SAI Kenya has also been providing support to SAI Gambia in the area of Communication and Stakeholder Management, through AFROSAI-E, under the INTOSAI Development Initiative's (IDI) Accelerated Peer Support Partnership (PAP-APP) Programme.

The cooperation with SAI Gambia is in conformity with the INTOSAI's motto "Mutual Experience Benefits All" and AFROSAI-E's objective of promoting and coordinating professional and technical development as well as cooperation among AFROSAI-E members.

2- The Office hosted a high-level Anti-Money Laundering Workshop on 11 September 2024, aimed at strengthening efforts to combat Illicit Financial transactions in Africa. AFROSAI-E's Regional Project brought together delegations from Audit Offices of Sierra Leone, Uganda and Zambia in partnership with the Netherlands Court of Audit and German International Cooperation Agency (GIZ). Further, a Collaborative Agreement was signed paving the way for Anti-Money Laundering audit, scheduled to take place between September 2024 and April 2025**.**

The workshop focused on improving the Quality of Performance Audits in Anti-Money Laundering, strengthening collaborations, and enhancing capacity development and knowledge sharing among various audit institutions.

3- H.E. Nancy Gathungu Auditor-General, was elected as the First Vice-Chair of the African Organization of Supreme Audit Institutions (AFROSAI) and a member of its Governing Board, This honour, conferred during the 16th General Assembly of AFROSAI, reflects Her Excellencies' exceptional leadership and commitment to enhancing public sector auditing in Africa. In addition, Kenya was endorsed to host the 17th AFROSAI General Assembly in 2027.

SAI Libya

1- H.E. Counsellor/ Mohamed El-Faisal Youssef; President of the Accountability State Authority (ASA), welcomed in Egypt H.E. Mr. Attia Allah Hussein Abdul Karim; Deputy of the Libyan Audit Bureau, on 19 November 2024. At the beginning of the meeting, the Deputy of the Audit Bureau invited the ASA President to attend the 16th AFROSAI General Assembly which was organized by SAI Libya in December 2024.

The ASA President expressed his welcome to the invitation and confirmed his personal attendance at the head of a high-level delegation with the aim of sharing with the Libyan Audit Bureau this important event.

In addition, the meeting comprised both parties' agreement to further develop technical cooperation between their SAIs starting off by adopting a training programme for the Bureau's legal groups. Through this initiative, the exchange of experiences and knowledge between both SAIs would be accomplished and later on, it would be followed by signing a comprehensive Cooperation Agreement in all fields.

For his part, H.E. the ASA President commended this unprecedented interest by SAI Libya, wishing success to all its activities together with broadening the prospects for future technical cooperation between the two SAIs.

2- SAI Libya hosted the 16th AFROSAI General Assembly's from 2 to 6 December 2024 in Tripoli, libya with the attendance of The President of the Libyan Audit Bureau; H.E. Mr. Khaled Shakshak, and his Deputy; H.E. Mr. Attia Allah Hussein Abdul Karim, with the participation of approximately 40 member SAIs. During the 16th AFROSAI General Assembly, H.E. Mr. Khaled Shakshak received the GB AFROSAI Presidency, from his Senegalese counterpart, H.E. Mr. Mamadou Faye; President of SAI Senegal.

* Its worth mentioning that, the news and activities of the 16th General Assembly, along with its decisions, will be covered in special issue of the African Journal dedicated to the 16th General Assembly.

SAI Malawi

1- A delegation of experts from the African Sub-Regional Organization of Supreme Audit Institutions for English-Speaking Countries (AFROSAI-E) recently conducted a support mission at SAI Malawi. Their visit aimed to assess the implementation progress of the M-SEAT audit management tool and to provide assistance in preparation for an upcoming Quality Assurance review. In the accompanying image, the experts and participants from our regional office in Blantyre are depicted pausing for a group photo, symbolizing the collaborative efforts between AFROSAI-E and SAI Malawi.

2- SAI Malawi took a significant step forward in promoting transparency and accountability by signing an Implementation Agreement with the African Institute of Corporate Citizenship (AICC) and the INTOSAI Development Initiative (IDI). The ceremony, held at Ufulu Gardens, marked the beginning of a collaborative effort to enhance public sector auditing and foster stronger partnerships between the NAO and Civil Society Organizations (CSOs) in Malawi.

During the signing ceremony, the Auditor General of Malawi; Mr. Thomas Makiwa, the Director General of the INTOSAI Development Initiative (IDI); Mr. Einer Gorisen, and the CEO of the African Institute of Corporate Citizenship (AICC); Ms. Adriana Lwanda, officially signed the Implementation Agreement. This document marks the beginning of a strategic collaboration aimed at enhancing public sector auditing and governance in Malawi

SAI Morocco

1- The Financial and Administrative Control Authority of the Arab Industrial Development, Standardization and Mining Organization (one of the League of Arab States' organizations) for auditing the organization's financial and the administrative operations the fiscal year 2023 at its headquarters in Rabat, Kingdom of Morocco, from 26 February to 8 March 2024.

The Organization's Executive Board was held during the period from 5 to 7 May 2024 in Baghdad, Iraq. The meeting included the presentation of the financial and administrative audit report for the year 2023, which was presented by SAI Egypt, in its capacity the chairmanship of the Organization's Financial and Administrative Control Authority, and endorsed by the Executive

Board. Also, it was reviewed during the meeting the most important achievements, activities and meetings carried out by the organization, The Meeting included following up on the finalization of the general framework document of the Arab Industry Integration Strategy as well as the Arab Strategy for Standardization and Quality for the period (2024-2028) and its implementation plan.

2- H.E. Mrs. Zineb El Adaoui; First President of the Court of Accounts, and H.E. Mr. Khaled Ahmed Shekshek; President of the Libyan Audit Bureau, chaired on Wednesday June 5, 2024 at the Court of Accounts' headquarters, the signing ceremony of a Memorandum of Understanding in the field of auditing public finances.

This Memorandum of Understanding aims to develop constructive cooperation initiatives between the two parties, mainly sharing knowledge and experiences, enhancing technical cooperation by exchanging working mechanisms and methodologies that are consistent with international standards, in addition to strengthening professional capacities through training programs adopted by both parties.

The two parties expressed their desire to maintain a mutual relationship of cooperation and lasting partnership, and to commit to taking all measures which would contribute to serving both parties' common interests.

3- The Court of Auditors of the Kingdom of Morocco organized a training workshop that focused on the performance assessment of Supreme Audit Institutions (SAIs) in accordance with SAI Performance Measurement Framework (SAI-PMF). The workshop was intended for member SAIs of the Regional Council for the Training of Supreme Audit Institutions of Sub-Saharan Francophone Africa (CREFIAF) and it took place at the Center for the Development of Financial Jurisdictions' Capacity in Rabat during the period from 7 to 10 October 2024, under the supervision of magistrates from the Court of Auditors of Morocco.

This initiative was carried out in partnership with AFROSAI with the aim of supporting CREFIAF member SAIs. The workshop brought together around 20 magistrates, auditors and executives from 12 SAIs of African countries, namely: Cameroon, Burundi, Côte d'Ivoire, Mali, the Democratic Republic of Congo, Senegal, Madagascar, the Central African Republic, Burkina Faso, Chad, Togo and the Kingdom of Morocco.

The main objective of this training was to enable participants to acquire theoretical and operational mastery of the tools and methodologies necessary to carry out a performance evaluation mission of their respective SAIs, based on SAI-PMF. At the end of this workshop, participants will be able to plan and implement SAI's performance evaluation using the SAI-PMF tool, with the aim of improving their performance and producing credible public reports. This would contribute to enhancing the confidence of citizens and other stakeholders with regard to SAIs' role of improving public financial management, accountability, governance, transparency and integrity.

4- H.E. Madam First President of the Court of Accounts, in her capacity as Secretary General of the International Organization of Supreme Audit Institutions with Jurisdictional Functions (JURISAI), participated virtually in the INTOSAI Governing Board Meeting held in Cairo on October 28, 2024 and hosted by the Accountability State authority of Egypt.

During her intervention on the Agenda item dedicated to JURISAI, H.E. Madam First President recalled the Organization's main objectives which include the institutional evolution of the Forum of JURISAIs with the aim of enhancing a cooperation framework that would better serve JURISAIs, hence contributing to the implementation of the INTOSAI general Goals.

In this regard, Madam First President reaffirmed JURISAI's spirit of belonging to the international INTOSAI community, as clearly reflected in its Statutes and Strategic Plan. Her Excellency emphasized that the challenges facing jurisdictional activities could only be addressed by JURISAI within the framework of projects and activities initiated on a broader level by INTOSAI, and in synergy and close collaboration with its bodies.

Madam First President's intervention was an opportunity to request the support of the INTOSAI Governing Board for JURISAI as a related entity of INTOSAI, which would enable strengthening the recognition of the values and benefits of the Jurisdictional Model as well as increase the impact of jurisdictional functions in their complementarity with audit and evaluation functions.

The Governing Board welcomed this request by unanimously adopting a motion to amend the INTOSAI Statutes in this sense at its next INCOSAI to be held in Egypt in 2025.

5- Under the chairmanship of the First President, H.E. Mrs. Zineb EL ADAOUI, a delegation from the Court of Auditors participated in the 68th ARABOSAI Governing Board Meeting that was organized in Riyadh by the General Court of Audit of the Kingdom of Saudi Arabia on 27-28 November 2024, bringing together the Presidents of the Arab Supreme Audit Institutions.

This Meeting was designated to present and discuss the progress of the projects implemented by the Organization with the aim of strengthening cooperation and coordination between SAIs of the Arab countries.

During this Meeting, the participants reviewed the activity reports of the Governing Board and the General Secretariat as well as the minutes of the Commissions' meetings. In addition, the Meeting endorsed the reports of the various Commissions on the development of institutional capacities, professional standards, the audit of the Sustainable Development Goals and Information Technology. The Meeting was also devoted to approve the ARABOSAI's

Final Account for the year 2024, the Commissions' operational plans for the year 2025 and the provisional budget for the same year.

It is worth mentioning that, in accordance with the resolution of the ARABOSAI 14th General Assembly held in Jeddah in October 2022, the Court of Auditors has assumed the presidency of the ARABOSAI WGEA (SDGs Auditing Committee) since 2022.

6- The Court of Auditors was elected in Tripoli to head the General Secretariat of the African Organization of Supreme Audit Institutions (AFROSAI) and host its permanent headquarters in the Capital, Rabat. This election, obtained by a majority of votes during the voting process that took place during the activities of the AFROSAI 16th General Assembly, gives Morocco the permanent seat in this Organization. The General Assembly was held in Tripoli during the period from the 2nd to the 6th of December 2024 with the participation of a significant delegation headed by H.E. Mrs. Zineb EL Adaoui; First President of the Court of Auditors.

This deserved election confirmed the recognition by AFROSAI member SAIs of the role of the Court of Auditors of the Kingdom of Morocco in promoting the audit of public finances and strengthening cooperation in this field at the continental level. It also emphasized Morocco's commitment to supporting joint African action in the field of public finance audit and contribute to the establishment of robust institutions capable of promoting transparency and good governance across the African Continent.

It is worth mentioning that AFROSAI constitutes the membership of the SAIs of the 54 African countries, in addition to the ECOWAS Court of Auditors. AFROSAI holds its annual General Assembly every three years with the aim of endorsing its reports and renewing its governance structures for the following three years.

SAI Nigeria

1- The Auditor-General of Nigeria (AuGF), S. K. Chira made a public presentation of a new strategic plan which sets out a four-year direction (2024-2028) of SAI Nigeria also recently known as the Office of the Auditor-General for the Federation (OAuGF) in Abuja.

This four-year plan outlines the onward priorities of the OAuGF and what actions will be taken to address these. The plan sets out how the SAI can continue to provide an adequate level of Quality Assurance whilst articulating accountability and professionalism at its forefront.

The Strategic Plan is supported by IDI which sets out the roles and responsibilities of audit which outlines the audit work which will be undertaken each year and the Quality Assurance and Improvement which outlines the OAuGF's development actions. In addition, the strategic plan explores innovative solutions to bridge the funding gap and transform the OAuGF.

This is even as the Chairman House of Representatives Committee on Public Account; Hon. Bamidele Salam, called on the Federal Government to allocate at least one per of the country's annual budget to the Office of the Auditor-General for the Federation.

2- The Auditor-General of SAI Nigeria; Mr. Shaakaa Kanyitor Chira, has called for closer collaboration between SAI Nigeria and the Institute of Chartered Accountants of Nigeria (ICAN).

H.E. confirmed that such collaboration will provide avenue for the two parties to explore ways of advancing the accounting profession in Nigeria for the benefits of not only the accountants, but the Nigerian people as well.

The Auditor-General who made this call during the investiture of the 6th Chairman of the Institute of Chartered Accountants of Nigeria (ICAN) OAUGF chapter in Abuja, also said his office has adopted a new software, the Nigeria SAI Enhancement Audit Tool (N-SEAT) in the conduct of its audit processes, has already been used by his office to conduct a pilot audit successfully.

SAI Tunisia

1- The Supreme Audit Institution of Tunisia in collaboration with the Arab Organization of Supreme Audit Institutions (ARABOSAI) hosted a training meeting on the subject "Identifying the Training Needs of Supreme Audit Institutions" at ALECSO headquarters in Tunisia from 22nd to 26th April 2024. The Meeting addressed the reference framework for training and professional development for SAIs' employees, determining the extent of the need for training as well as presenting the SAI's experience in the field of identifying training needs.

2- H.E. Judge Fadila Al-Qarqouri was appointed as the First Deputy of the Court of Auditors of the Republic under the judicial movement. Accordingly, Her Excellency will undertake the duties of the ARABOSAI Deputy Secretary-General.

3- On November 12th, 2024, the ARABOSAI General Secretariat hosted the 21st Meeting of the Strategic Planning Committee at its headquarters in Tunisia. This Meeting was part of a series of preparatory meetings leading up to the 68th Governing Board Meeting. The Meeting was attended by the Committee's leadership from the Federal Financial Control Bureau of Iraq, the Committee's Rapporteur from the General Secretariat, and representatives from member SAIs of Algeria, Palestine, Libya, Egypt and Mauritania. Representatives from SAIs of Jordan and Syria participated remotely. The Committee's Agenda included reviewing the operational plans of the Organization's structures and Committees for 2024, as well as the operational plans prepared by these structures for 2025. The Committee Meeting was span four days, from 12th to 15th of November 2024.

4- ARBOSAI General Secretariat in Tunisia hosted during the period from 24 to 26 September 2024, in cooperation with AFROSAI-E, the Training Meeting on "Public Finance Management Audit Framework in relation to the Implementation of Sustainable Development Goals (PFM Framework)" with the aim of providing the participating SAIs with the necessary cognitive and practical means as well as best practices to perform these roles.

News of AFROSAI-E

AFROSAI-E: Advancing Public Sector Auditing in 2024

In 2024 AFROSAI-E demonstrated its ongoing commitment to strengthening public sector auditing across English-speaking Africa through innovative capacity-building initiatives, strategic collaborations, and tailored support to its member SAIs. These efforts addressed emerging challenges, fostered institutional development, and enhanced audit quality and accountability throughout the region.

Significant strides were made in financial and compliance auditing, with ten SAIs piloting updated Financial and Compliance Audit Manuals (FAM and CAM). These manuals emphasis risk-based approaches, fraud detection, and the integration of data analytics. Training sessions and workshops in six countries enhanced the capacity of auditors to conduct high-quality audits aligned with ISSAI standards. In tandem, quality management initiatives included independent reviews in eight SAIs, training for 22 regional quality reviewers, and preparations for ISSAI 140, which will take effect in 2025.

AFROSAI-E addressed emerging issues with a multi-faceted approach. Support for SAIs conducting environmental impact assessments and risk-based audits within the extractive industries sector has strengthened collaboration and quality. The launch of an anti-corruption toolkit and regional seminars targeted illicit financial flows (IFFs) and raised awareness of anti-money laundering practices. Additionally, partnerships with GAVI and the Global Fund enhanced donor fund audits, while SAIs in Botswana and Lesotho piloted tools for auditing large-scale infrastructure projects.

Organizational development and strategic management were prioritized through initiatives like the Into SAINT workshops conducted in South Africa, Kenya, and Tanzania. These workshops empowered employees to assess their own institutions' integrity systems, identify vulnerabilities, and propose practical solutions. This self assessment model harnesses institutional knowledge, providing deeper insights into risks and gaps.

Human resources initiatives were also a highlight of the year. AFROSAI-E delivered targeted training on diversity, equity, and inclusion and supported SAIs in applying the Integrated Competency Framework. Organizational culture assessments helped SAIs identify and address areas for improvement.

Additionally, a series of webinars on the employee life cycle engaged 71 participants, while support on workforce planning, organisational structures, and leadership development bolstered institutional adaptability and performance. Performance auditing remained a focus area, with updated handbooks, expanded e-learning courses in multiple languages, and workshops on supervision and report writing.

Environmental and sustainability auditing gained momentum, with five countries completing audits aligned with Sustainable Development Goals (SDGs) and others initiating new ones. Similarly, advancements in information systems auditing included the third round of the Information Systems Audit Champions Programme and updated guidelines that align with evolving INTOSAI standards.

Implementing the AFROSAI-E SAI Enhanced Audit Tool (A-SEAT) was a game-changer for many SAIs, automating audit management processes to improve efficiency and compliance. In the first half of 2024, A-SEAT implementation and training workshops were held for SAIs in Eswatini, The Gambia, Lesotho, Malawi, Tanzania, and Nigeria. These interventions aim to enhance audit performance and build staff capacity in information systems skills. While the six SAIs are at varying maturity levels in implementing

A-SEAT, they receive tailored support to address their needs. Early results show improved audit file management, risk profiling, and audit planning.

Efforts to enhance communication and stakeholder engagement focused on fostering collaboration between SAIs, Public Accounts Committees (PACs), and civil society organizations (CSOs). AFROSAI-E's advocacy for SAI independence included the Model Audit Act draft, which was presented at regional conferences and used to engage PACs on reforms to legal frameworks.

Leadership development also took center stage, with 24 senior SAI staff completing an accredited postgraduate diploma programme focused on public sector governance. Workshops for deputy auditors general (DAGs) and management development programmes in countries like Eritrea, Ethiopia, and Somalia further bolstered institutional leadership capabilities.

AFROSAI-E's comprehensive approach in 2024 underscores its dedication to empowering SAIs to deliver impactful audits, improve governance, and enhance public sector accountability. By addressing emerging challenges, supporting organizational development, and fostering collaboration, the organization continues to build a strong foundation for transparency and good governance across Africa.

Meeting of the African Union Board of External Auditors (AU-BoEA)

The African Union

1- The African Union Secretariat organized a virtual meeting for the African Union Board of External Auditors on Thursday, January 24th, 2024 in order to review and sign the Special Audit Reports. The Meeting resulted in the following:

- The adoption of the "Merit-Based Recruitment System (MBRS)" Report, signed by SAI Egypt in its capacity as Chairperson of the African Union Board of External Auditors, in addition to the President of the Algerian Court of Accounts and the Auditor-General of SAI Nigeria.
- The adoption of the Special Audit Report on "Skills Audit and Competency Assessment (SACA)," signed by SAI Egypt in its capacity as Chairperson of the African Union Board of External Auditors, in addition to the Comptroller and Auditor General of Tanzania, President of SAI Angola and President of SAI Equatorial Guinea.

2- On March 8th, 2024 the joint session of the Subcommittees concerned with auditing, general oversight, coordination of administrative and financial and budgetary affairs, along with Experts of the Committee of Fifteen Ministers of Finance (F15) was held in order to present the report of the African Union Board of External Auditors on the SACA audit results. And H.E. President of the Accountability State Authority participated virtually in the said session.

3- The final audit work for the African Union's accounts for the fiscal year 2023 conducted during the period from the 2nd to the 16th of April 2024 in Ethiopia and Ghana.

4- The Accountability State Authority presided over the Meeting of the African Union Board of External Auditors, which took place in a hybrid format on May 24th, 2024 at the African Union Commission's Headquarters in Addis

Ababa, Ethiopia. During the Meeting, the Final Reports on auditing the African Union's accounts and its affiliated organs for the fiscal year 2023 were discussed and endorsed, in addition to the Special Audit Reports that were conducted in accordance with the request of the African Union Executive Council. The Meeting was attended by Heads of SAIs members of the African Union Board of External Auditors as well as the audit teams' heads and members.

- During his speech, His Excellency President of the Accountability State Authority of Egypt and Chairman of the African Union Board of External Auditors acknowledged the significant efforts made to elevate the reports to such a high level of efficiency and professionalism. H.E. mentioned that the most recent audit of the African Union's financial operations and its affiliated organs resulted in a series of recommendations, which have been presented to the African Union Board of External Auditors for their review and action. These recommendations are intended to improve the working environment and encourage the efficient use of resources, prompting the African Union's Executive Directorate and member States' governments to continue their path towards the African Union's institutional reform.
- On his part, H.E. President of the Accountability State Authority expressed his gratitude to the Chairperson of the Commission, its Director-General and African Union's officials for their fruitful cooperation with the Audit Operations Committee, which helped overcome obstacles facing Audit Teams in order to fulfill their tasks. H.E. also thanked Heads of SAIs for their close follow-up of their affiliated Audit Teams, which enabled their auditors to perform their duties in a professional manner characterized with quality and credibility. Finally, H.E. extended his thanks to the Board's Executive Secretary and the staff of the Executive Secretariat for their cooperation in collaborations and fully providing comprehensive logistical support.

- The ASA President emphasized the need to work on increasing the implementation rate of the Audit Committee’s recommendations. His Excellency recommended that the Commission would address and correct the issues highlighted by the Audit Committee, taking the recommendations into account to strengthen the financial and institutional reform processes of the African Union and safeguard its resources.
- Egypt aims, through its financial audits of the African Union's accounts, to maximize the audit outputs and improve their quality in support of the African Union’s role in achieving sustainable and inclusive development goals as well as fulfilling the aspirations of African people for peace and prosperity within good governed and accountable institutions.
- It is note worthy that Egypt, represented by the Accountability State Authority, assumed the position of Chairman of the African Union Board of External Auditors in December 2022 for a two-year term of office.

5- H.E. the ASA President virtually presided over the Meeting of the African Union Board External Auditors on October 4th, 2024 regarding the determination of the Supreme Audit Institutions participating in the forensic audit of the Pan-African Parliament and setting the audit’s start date.

6- The meetings of the Permanent Representatives Committee (PRC) was held during the period from the 7th to the 9th of October 2024, which included reviewing the Board of External Auditors' reports on the 2023 Financial Statements of the African Union's entities.

The COMESA Meetings

COMESA Meetings

1- The COMESA Secretariat organized the Technical Committee Meeting for Deputy Auditors General on Tuesday, September 24th, 2024, and the COMSEA Auditors General's Meeting on Thursday, September 26th, 2024, both held in-person in Lusaka, Zambia. These Meetings were convened in accordance with the 44th Meeting of the COMESA Ministerial Council with regard to reviewing the Charter of the COMESA Board of External Auditors (COBEA), relevant legal instruments and other matters pertaining to COBEA work

2- The COMESA Secretariat organized the 28th Meeting of Sub-Committee on Audit and Budgetary Matters, which was held in-person from 14 to 17 October 2024 in Lusaka, Zambia. The Meeting addressed the election and approval of the Office Board, and it was formed as follows; President: Zambia, Vice-President: Burundi, and Rapporteur: Egypt. The Meeting was attended by the aforementioned members.

The following Technical Committee members attended the Meeting: Burundi, Zambia, Zimbabwe, the Democratic Republic of the Congo, Egypt, Ethiopia, Kenya, Eswatini, Rwanda and Sudan. The Meeting was also attended by the following COMESA bodies and institutions: the COMESA Secretariat, the COMESA Court of Justice, the COMESA Competition Commission, the COMESA Federation of Women in Business, the African Leather and Leather Products Institute and the COMESA Regional Investment Agency.