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Given the Journal's use as a teaching tool, articles most likely to be accepted are those that deal with pragmatic aspects of public sector auditing. These include case studies, ideas on new audit methodologies, or details on audit training programs. Articles that deal primarily with theory would not be appropriate. Submission guidelines are located here.
The Journal is distributed electronically to INTOSAI members and other interested parties at no cost. It is available online at intosaijournal.org and intosai.org, and by contacting the Journal via email at intosaijournal@gao.gov.

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LETTER FROM THE JOURNAL

Dedication to XXIV INCOSAI

By Jessica Du, Editor of the INTOSAI Journal

This issue of the Journal is dedicated to the XXIV International Congress of Supreme Audit Institutions (INCOSAI), held in Rio de Janeiro on November 7- 11, 2022.

The International Organization of Supreme Audit Institutions (INTOSAI) has a rich history that began in 1953, as 34 Supreme Audit Institutions (SAIs) gathered for the inaugural INCOSAI in Cuba. Since then, INTOSAI has continuously evolved to more effectively meet present challenges in public audit, while also helping to shape the global accountability community of the future. INTOSAI has grown into an organization with 195 full members, 5 associate members, and 2 affiliate members. Over the years, INTOSAI has forged several paths lined with progress in auditing, which includes a strategic shift in promoting and implementing professionalization, capacity development, knowledge sharing and value-added initiatives, as well as sustainable development.

The experiences of the INTOSAI community over the last three years are reflected in the two INCOSAI themes. In March 2020, the COVID-19 pandemic abruptly changed how SAIs and the broader INTOSAI community interacted while facing challenging circumstances. With perseverance and support from across the INTOSAI community, SAIs sought a new normal — one in which colleagues interacted through virtual communication and video conference, and developed innovative audit approaches.

LETTER FROM THE JOURNAL

The INCOSAI Theme I discussion of The Role of Supreme Audit Institutions in Emergency Situations, took a closer look into how SAIs can continue to ensure oversight and maintain operations during emergency situations. As the preventative measures to reduce the risk of infection, such as vaccines, became more available, the world began to slowly and cautiously reopen. Following this period of SAIs being physically isolated from one another, SAIs reconnected, collaborated, and pursued opportunities to come together. The INCOSAI Theme II discussion of Global Voice, Global Outcome, Far-Reaching Impact, examined how INTOSAI can amplify its community's voice of accountability, enhancing partnerships for stronger institutions.

The term "fellowship" seems to best fit the environment and atmosphere at INCOSAI XXIV. After many years apart, the ability to interact, discuss and share with each other in person was greatly appreciated. Fellowship with one another, or the sense of community between people who have a shared interest, in this case, promoting accountability, transparency, and good governance around the world, was felt among the attendees that week in Rio de Janeiro. The INTOSAI community has acknowledged that even in spite of challenges, there is still support between SAIs from around the world to overcome them together.

We appreciate SAI Brazil for hosting an engaging, thought-provoking, and energizing event and are grateful to all INCOSAI XXIV participants for participating in this INTOSAI milestone.

View our full INCOSAI XXIV photo album here.



EDITORIAL



INCOSAI, Rio de Janeiro – Stronger Together.

By Minister Bruno Dantas, President of the Tribunal de Contas da União (TCU)

Organizing the XXIV INCOSAI in Rio de Janeiro, after these past years of virtual meetings, was undoubtedly a huge challenge. The Congress brought together representatives of Supreme Audit Institutions from 147 countries and 30 partner institutions, as multilateral organizations interested in the theme of government audits and international cooperation, gathering an audience of over a thousand people to discuss INTOSAI's most relevant topics of the last three years and to approve new initiatives for the future.

Although we all quickly adapted to on-line working methods and gained undoubted benefits from increased productivity, nothing really replaces meeting physically. Motivated by the smiles, hugs and handshakes, I had the pleasure of organizing a face-to-face Congress that left significant results.

EDITORIAL

In addition to meetings, side events, presentations, discussions, speeches, workshops and social events, the XXIV INCOSAI stood out in terms of partnership, exchange of knowledge, and professional growth, making the ties that unite us much stronger and more robust now.

Overall, the INCOSAI achieved the construction of a solid basis to strengthen the global voice of INTOSAI. As part of this global voice, action is necessary not only to overcome the challenges of emergency situations such as the COVID-19 pandemic, but also to increase the importance and impact of public audit, as well as to improve the value of SAIs to society.

In this regard, the discussion of relevant topics related to public audit and external control through the meeting of worldwide Supreme Audit Institutions is much more than a simple exchange of information. From the moment its members unite to create a collective chorus of voices from different contexts all over the world, INTOSAI grows stronger; auditors gain new perspectives and contacts, and; SAIs receive inputs to improve work methods and results. Together we echo the important role we have in finding solutions for regional and global problems.

Certainly, INCOSAI was an excellent opportunity to explore the full potential of INTOSAI and the members of the Supreme Audit Institutions in terms of exchanging information, techniques and knowledge. This collaboration and sharing will surely contribute to making the work developed more relevant and effective, providing more transparency, accountability and governance to ensure governments offer the best possible products and services to citizens.

All of the integration and articulation work resulted in the approval of the Rio Declaration, which marked the closing of the XXIV INCOSAI, where there was a consolidation of understanding around the matters discussed and the establishment of guidelines for the performance of the SAIs in the coming years, such as the ability to respond to crisis situations.

Even if we face adversities on the way, we are better prepared now. This became very clear during the discussions of Theme I – The Role of Supreme Audit Institutions in Emergency Situations , an opportunity in which we could observe how SAIs from all over the world quickly created responses to the problems presented by the pandemic and showed us that, now, we are ready for new challenges.

Henceforth, as chair of INTOSAI, I am committed to leading efforts to strengthen the global voice of INTOSAI community through a strategy to communicate values, independence, and results of Supreme Audit Institutions. I strongly hope that three years from now, we will be an organization whose voice is heard broadly in the major global and regional discussions. We have a lot to contribute with our work of oversighting government actions.

In that respect, the discussions of Theme II – Global Voice, Global Outcome, Far-Reaching Impact, aimed to create a coordinated strategy to communicate the consolidated results of the work of Supreme Audit Institutions in high relevance themes. In addition to benefiting Supreme Audit Institutions and auditors, a coordinated communication strategy would also raise international awareness of the importance of public audit by independent organizations such as SAIs.

My desire is to put INTOSAI's motto into practice: "mutual experience benefits all". To make this happen, I invite all INTOSAI members to join us in this mission.

Snapshot from Rio De Janeiro

By INTOSAI Journal

Key Facts:

- About 700 delegates representing over 200 Supreme Audit Institutions (SAIs), associate members, partner organizations, and global experts attended.
- Congress Themes: (1) The Role of Supreme Audit Institutions in Emergency Situations, and; (2) Global Voice, Global Outcome, Far-Reaching Impact.
- The Federal Court of Accounts – Brazil (Tribunal de Contas da União— TCU) assumes the Governing Board Chairmanship.
- The Rio Declaration is adopted, which establishes key Congress outcomes and outlines how the Federal Court of Accounts of Brazil will guide INTOSAI through 2025.





SNAPSHOT FROM RIO DE JANEIRO

Awards Presented

- Jörg Kandutsch Award for meritorious services in government auditing accepted by Comptroller General of the United States Gene L. Dodaro on behalf of the U.S. Government Accountability Office (SAI USA).
- The Kimi Makwetu Award for excellence in capacity building awarded to the INTOSAI Development Initiative (IDI), and accepted by IDI Executive Director Einar Gørrissen, and Mr Karl Eirik Schjøtt-Pedersen, Auditor General of the Office of the Auditor General of Norway (OAGN)
- Elmer B. Staats Award for best article published by the INTOSAI Journal—two articles earned the award:
  - "Auditing Gender Equality: An Opportunity For SAIs To Make A Difference And Lead By Example", by Jane Fuller and Marie-Hélène Bérubé of the Canadian Audit and Accountability Foundation.
  - "More Effective Audit Work: Insights from Behavioral Economics," by Loren Yager from the Center of Audit Excellence at the US GAO.
- SAI Young Leader Award for the young leader demonstrating the highest level of innovation, impact, quality, inclusiveness, personal growth and community values presented to three exceptional individuals:
  - Innovative SAI Young Leaders Award to Erick Alvarado Munoz of the Contraloria General de la Repùblica (SAI Costa Rica).
  - Collaborative SAI Young Leaders Award to Nicaria Stewart of the Auditor General's Department, Jamaica (SAI Jamaica).
  - Transformative SAI Young Leaders Award to Emine Ersöz of the Turkish Court of Accounts (SAI Turkey).







SNAPSHOT FROM RIO DE JANEIRO





Key Decisions and Endorsements

- The INTOSAI Strategic Plan 2023–2028 was adopted.
- The INTOSAI Performance and Accountability Report was adopted.
- The Rio Declaration was adopted.
- The Terms of Reference of the Task Force on INTOSAI Communication co-led by the INTOSAI General Secretariat and the SAI of Brazil were adopted.
- 12 Professional Pronouncements from INTOSAI's Goal Committees 1-3 were endorsed by the Congress to be included in the INTOSAI Framework of Professional Pronouncements (IFPP). These ISSAIs and guide pronouncements ranged from Financial Audit Principles, Auditor Competency, Audit of Public Debt, and Auditing Disaster Management.

The Role of Supreme Audit Institutions in Emergency Situations

By Jessica Du, Editor of the INTOSAI Journal

Understanding and adapting the role of Supreme Audit Institutions (SAIs) in emergency situations became vitally important for SAIs as they sought to maintain continuity of operations and fulfill their mandates during the COVID-19 pandemic. SAIs faced unique and unprecedented circumstances with some shifting seamlessly to remote work, and others facing challenges with access to information technology, protective equipment, and other tools and methods to facilitate continuity of operations. The pandemic also created demand for real time auditing, new audit methodologies, and appropriate information technology. SAIs adapted and addressed these challenges to become more resilient during crises, and delivered government oversight to meet increased needs. SAIs came together at INCOSAI to reflect on the roles that SAIs play in emergency situations, share best practices and lessons learned, and prepare for and respond to future emergencies.

Comptroller General of the United States Highlights the Importance of Foresight for Emergency Situations



NAVIGATING THE JOURNEY

The Comptroller General of the United States and head of the U.S. Government Accountability Office, Gene L. Dodaro, introduced the theme 1 paper by emphasizing the active role SAIs can play in anticipating and responding to emergencies through the use of foresight and appropriate accountability mechanisms.

Mr. Dodaro said, "In all of these activities, it has always been clear to me that one of the greatest responsibilities we have as national audit offices is to warn our policy makers to be prepared for emergencies before they occur…to convince people to take action before there's a crisis."

He also discussed the importance of the US Government Accountability Office's high risk list in identifying government programs that are vulnerable to fraud, waste, abuse, mismanagement, or that are in need fundamental transformation. He cited forward-looking examples of topics and programs that he has placed on GAO's high-risk list, including cybersecurity, the fiscal implications of climate change, and public health emergencies.

In closing, he cited many positive examples of the roles INTOSAI and SAIs have played in emergency situations, including (1) the creation of the INTOSAI Working Group on Financial Modernization and Regulatory Reform in response to the last global financial crisis, and (2) the INTOSAI COVID-19 Grant Program. Over the course of the program, INTOSAI awarded 52 SAIs, or more than one-quarter of INTOSAI membership, a total of about €600,000. These SAIs represented all seven INTOSAI regions.

Panelists Discuss the Growing Number of Emergency Situations, and the SAI Response

Following the Mr. Dodaro's remarks, Stephen Sanford, U.S. GAO's Managing Director of Strategic Planning and External Liaison, moderated a panel discussion with Vice Chair of INCOSAI, Auditor General Nancy Gathungu of SAI Kenya; Secretary General of OLACEFS, Comptroller General Jorge Bermudez Soto of SAI Chile, and; Comptroller and Auditor General Gareth Davies of the United Kingdom National Audit Office (UK NAO). The panelists provided shared their experiences and insights about the role of SAIs in a variety of emergency situations including the COVID-19 pandemic, climate-related disasters, drought, earthquakes, insect invasions, and wildfires. In doing so, they reinforced themes from Mr. Dodaro's remarks about the importance of foresight and accountability in emergency preparedness and response while adding diverse and broadly applicable perspectives from their experiences.



Auditor General Gathungu said the INTOSAI community will forge a common approach to audits that provide assurance on the transparency and accountability in the use of public resources and add value to the ecosystem of managing emergency situations. She highlighted the impacts of emergency situations on the Kenyan people, including threats to food security, decreased crop production, threatened wildlife populations, and the corresponding affect on Kenya's tourism sector, which employs thousands of people.

NAVIGATING THE JOURNEY

She said that SAIs must ask themselves tough questions about their roles, mandates and responsibilities in advising governments on the distribution of resources in emergency situations, and how to ensure the proper execution of the of emergency response.

Auditor General Bermudez Soto emphasized the effects of climate change on emergency situations, and how it is quickly changing the demands on government services. He said the context and situations constantly change— forest fires and tornadoes in Chile have increased in frequency. As a result, he said governments and SAIs must have agile and prompt responses to emergency situations. He said governments, individuals, and SAIs need to be better prepared in effective planning, implementation of plans, and of foresight for disaster risk reduction.



Comptroller and Auditor General Gareth Davies highlighted the UK NAO's actions to increase transparency, accountability, and learning and improvement during the COVID-19 pandemic. The UK NAO established a public cost tracker for the United Kingdom's COVID-19 response, quickly published 36 major reports to parliament on different parts of the COVID-19 pandemic, and shared information across SAIs by co-chairing the EUROSAI working group on pandemic response. He noted that emergency risks interact with one another— for example, the COVID-19 pandemic has combined with other risk factors and contributed to new energy and cost of living crises. He emphasized how SAIs have a responsibility to assess government resilience to emergency risks, and ensure that governments prioritize long term benefits rather than focus solely on short term benefits.

The panelists said that developing a compendium of SAI responses to the pandemic could inform development of guidelines, methodologies, and a unified response for future emergencies, and improve SAI resilience overall.





NAVIGATING THE JOURNEY

Reflections from Breakout Discussions in Official INTOSAI Languages

Following highly successful breakout discussions in different INTOSAI languages, the final day's plenary sessions focused on key reflections and lessons learned. The rapporteurs reported key insights from each language group discussion, summarized below:

01

SAIs Can Evaluate Governments' Strategic and Risk Management Plans to Ensure Emergency Preparedness

- SAI audits of strategic and risk management plans can improve government operation continuity that leads to better prepared, robust, and resilient institutions during emergencies.
- SAIs can ensure that governments have strategic and risk management plans and measures in place, and can help governments understand the weaknesses and strengths of the planned response before emergencies occur. Strategic plans should be transparent, cooperative, widely available, based on foresight and preparedness, and have adequate funding for implementation.
- SAIs can assess and understand the coordination, communication, and responsibility delegation across government entities and all levels of government in responding to emergency situations. Understanding the whole-of-government approach and having clear stakeholder responsibilities in emergency response will result in a better understanding of risks.
- SAIs can also consider approaching emergency situation auditing through a coordinated audit framework. By assessing government preparedness on a number of interconnected issues, SAIs can provide a greater understanding of the risks.
- SAIs can make recommendations, if warranted, to address any weaknesses found in SAI audits of strategic and risk management plans, and should try to improve upon them by building the capacity of the government.

02

SAIs Can Conduct Real-Time Auditing To Provide Oversight of Government Emergency Relief Efforts in Quickly Changing Situations

- SAIs can be proactive in monitoring government responses when emergency situations occur to ensure that vulnerable people are assisted in a timely and effective manner. SAIs can employ new real-time, or "flash" auditing methods to respond and provide oversight more quickly to governments' actions in emergency situations.
- SAIs can provide real time oversight of government entities' response to emergency situations. By providing simultaneous evaluation, SAIs can gain a comprehensive picture of the government's handling of the pandemic. SAIs can also share lessons learned with governments to reduce further risks from the emergency situation, and ensure ethical use of public resources.
- SAIs can scale up their capacities for real time auditing through more training on agile audit methodologies, as more SAIs anticipate employing more real time audits in the future.

03

- **SAIs Can to Boost Capacity to Ensure Continuity of Operations and Agility to Audit in Emergency Situations**

- SAIs can develop guidance for auditing disaster management, ensure their technology infrastructure can support remote work, and adequately train staff on new methodologies to increase workforce agility, and to conduct meaningful audit work in light of significant challenges stemming from emergency situations.

04

Guidance on Disaster Management Auditing

- SAIs can adopt or adapt emergency related standards as guidance on disaster management auditing. The Professional Standards Committee and the Knowledge Sharing Committee consolidated existing International Standards of Supreme Audit Institutions (ISSAIs) on audit of disaster-related aid to an INTOSAI Guidance. SAIs can use new methodologies and criteria to assess government performance in tackling emergency situations.

05

Technology Preparedness

- SAIs can address increased demand for agile, remote and virtual auditing during emergency situations with a suitable technology infrastructure. With greater access to equipment, resources, and technologies, SAIs' audit staff can properly execute their jobs and collect comprehensive and quality evidence in a remote environment.
- SAIs can further build their capacity by developing technology preparedness plans. SAIs can implement infrastructure technology systems for their work, digitize audit processes and procedures, and prepare for remote auditing.
- SAIs can use technology to encourage active citizen participation in disaster management, and can provide information on government risks and expenditures. By expanding technological capabilities, SAIs can be more agile, engage in more collaboration, and allow for alternative working methods.

05

Technology Preparedness (Cont.)

- Inter-INTOSAI cooperation has helped SAIs bridge technology gaps by making technology infrastructure acquisition accessible. To provide technology support to the INTOSAI community during the COVID-19 pandemic, the General Secretariat, PFAC and IDI established the "INTOSAI COVID-19 Continuity of Operations Grant Program" and distributed 700,000 EUR from INTOSAI accumulated funds through the INTOSAI-Donor Cooperation Tier 1 mechanism to assist more than 50 SAIs around the world with acquiring technology and protective equipment. Additionally, the PFAC Chair established the Saudi Fund for SAI Improved Performance with about $2 million in funds for grants to assist SAIs in the Asian Organization of Supreme Audit Institutions (ASOSAI) region with information technology and related training. The PFAC Chair has provided an additional fund of $1 million available to SAIs in all regions that will be awarded based on proposals submitted to IDI.

06

Capacity Building and Training

- SAIs can train auditors to employ new guidance, methodologies, and technology to audit in emergency situations. The INTOSAI community noted the importance of having continued professional training and capacity building widely available to SAIs in different languages.
- With greater demand for digitization of processes, SAIs can train auditors to employ data science and data analytics in audit. SAIs said that with adopting new methodologies to leverage different technologies, remote training and encouragement of staff to use different electronic platforms is key.

06

Capacity Building and Training (Cont.)

- SAIs and INTOSAI can establish an international list of experts and professionals who could provide advice for capacity building and training, similar to SAI Mexico's disaster management database of expertise. SAIs said social media training can help SAIs utilize social media platforms to disseminate information about disasters.
- Additionally, SAIs can ensure that their own workforce is resilient in emergency situations by assessing and approving plans for staffing structures and levels, with a clear line-management structure in the event of a disaster.

07

Continuous Exchange of Information on Best Practices

- SAIs can continue to share knowledge and best practices through the INTOSAI community in the context of disaster response. Although SAIs may operate in different social and economic circumstances, challenges faced during an emergency situation can be similar. SAIs said having a continuously updated database of lessons learned from operating in and responding to emergency situations could be beneficial for the future.
- SAIs can strengthen partnerships with relevant external stakeholders, such as academia, civil society, international organizations, and non-governmental organizations. Sharing information, building relationships, and expanding capacity can help SAIs better respond to emergency situations. For example, SAIs can prepare for future crises by strengthening partnerships with the United Nations, the United Nations Disaster Assessment and Coordination (UNDAC), and the donor community.

NAVIGATING THE JOURNEY



Conclusion

SAIs play an important role in emergency situations by providing oversight of government response, and ensuring efficient and effective delivery of support to its citizens during times of crises. With the growing number of emergencies, including those related to public health and climate change, SAI foresight into understanding emergency risks, and providing real-time audits and oversight is key to navigating critical times. SAIs can evaluate their governments' strategic and emergency risk management plans and response, as well as their own ability to be able to operate in an agile manner. Sharing experiences and best practices helps the INTOSAI community and SAIs alike to serve the role of ensuring efficiency and effectiveness of government resources in times of crises. Given that the number of emergency situations will only increase, SAIs can continuously reflect upon lessons learned and share knowledge to enhance their capacities for future crises response.

Developing a Global Voice for INTOSAI through Communication and Collaboration

By Jessica Du, Editor of the INTOSAI Journal

Supreme Audit Institutions (SAIs) independently and objectively audit their governments to ensure that the use of public funds benefits citizens. As the challenges that face the world become more complex, SAIs can utilize and amplify their voice on an individual, regional, and global levels to demonstrate their impact and ensure accountability.

The Theme II "Global voice, global outcome, far-reaching impact" paper, compares the audit and accountability across SAIs. It identifies independence, professionalism, as important for instilling trust in SAIs, and improve public finance and administration management.

The paper identifies commonalities of SAIs and shares some of the differences, such as communication and technology capabilities.

Incoming INTOSAI Governing Board Chair Dantas Shares the Importance of Communication and Collaboration for INTOSAI's Global Voice

Minister Bruno Dantas, President of the TCU and incoming Chair of the INTOSAI Governing Board, said the global voice of INTOSAI communicates Its values and impact. To more effectively leverage this voice, INTOSAI can expand and increase communication. There is significant value in communicating the work of SAIswork around common, high relevance themes. He echoed INTOSAI's motto, mutual experience benefits and said SAIs can cooperate with to foster learning and development toward professionalism, independence, and comprehensiveness of analysis. Each SAI contributes to the collaborative process of institutional learning within their own

countries, with other SAIs in INTOSAI regional organizations, and with peers around the world. He also said, “INTOSAI has also been aware for a long time that as a multilateral institution, it is not alone in the world.” INTOSAI recognizes the benefits of engaging with the international community, as seen through partnerships with the INTOSAI Donor Cooperation to help SAIs build capacity, and collaboration with the United Nations, the World Bank, and the OECD.

Panelists Discuss INTOSAI’s Global Voice and Intergovernmental Cooperation



Mr. János Bertók, Acting Director of the Organisation for Economic Co-operation and Development (OECD) Public Governance Directorate, highlighted OECD’s role in dialogue for governments, SAIs, stakeholders and civil society. OECD has an auditors alliance, which brings together internal control perspectives and external auditors to discuss and develop professional technical aspects of public sector audit. OECD supports greater understanding, preparedness, and resilience to future crisis situations, where SAIs can play a key role in accountability. He said OECD looks forward to strengthening collaboration with SAIs and the INTOSAI community, and supporting SAIs as a knowledge hub for evidence through data and analysis.



Mr. Bob Saum, Director of Standards, Procurement and Financial Management at The World Bank, said credibility and objectivity can enhance understanding and strengthen INTOSAI’s global voice. SAIs can recognize the most relevant issues at country level, identify commonalities across regions, and consider the most important topics to elevate to the global level. He emphasized the importance of INTOSAI’s regional bodies and their expertise in informing public debate. They can expand the regional and global understanding of the drivers of, and response to situations of fragility and crises. Despite increased access to digital platforms and mobile devices, millions of people do not have a voice in the public arena. INTOSAI and member SAIs can serve as an independent and objective voice for those who do not have one. He said the World Bank remains a steadfast partner to INTOSAI and SAIs around the world.



NAVIGATING THE JOURNEY

Mr. Einar Gørrissen, Director General of the INTOSAI Development Initiative (IDI), presented four reflections on strengthening INTOSAI's voice. First, Mr. Gørrissen said INTOSAI should strengthen coordination and communication among the INTOSAI community at the SAI, regional, and global levels. Second, INTOSAI can create shared purposes. As INTOSAI is a complex ecosystem made up of stakeholders with varying roles and responsibilities, having a shared vision and purpose will help improve the dialogue of working together. Third, INTOSAI should be proactive and have inclusive outreach to SAIs' communities and other stakeholders. Listening to different voices and experiences helps INTOSAI understand those who are at risk of being left behind. Finally, INTOSAI should deliver value through high quality, responsive, timely, and relevant audits to improve compliance and public service delivery. Mr. Gørrissen said IDI strongly believes that effective, accountable, and inclusive SAIs contribute to improved lives and better societies.

Lessons Learned and Reflections from Breakout Discussions in Official INTOSAI Languages

Following breakout discussions, the plenary discussions on the final day focused on lessons learned and reflections.

01

SAI Independence

SAIs universally agreed that SAI independence was one of the most important aspects to strengthening the INTOSAI global voice. SAIs should have their independence enshrined legally, and should have financial autonomy to manage their budgets. Enhancing and fostering independence facilitates the ability of SAIs to conduct audits, publish and disseminate audit reports, and follow up on recommendations. By strengthening SAI independence, SAIs can credibly meet their objectives, and enhance transparency to foster trust with the public and citizens they serve. INTOSAI continues to support SAIs to increase and maintain their independence.

02

Strategic External Communication Strategies

SAIs concurred that there is a need for enhanced external communication strategies to help citizens be aware of the SAI role in public accountability, and the impact of SAI work. Many SAIs faced similar challenges that the public had little awareness of the SAI, its objectives, and its reports. SAIs agreed that having coordinated strategic external communication strategies would help make SAI audit reports wider known to a greater audience, and would unify the INTOSAI message and voice.

SAIs serve citizens, and communication and advocacy is an essential part of SAI audit work. Although individual SAIs may vary in organizational format and responsibilities, it is important to communicate to the public that SAIs, and implement audits to address corruption, and promote transparency and accountability. In highlighting the importance of the INTOSAI global voice, SAIs and INTOSAI should consider that recipient of SAI work is often a national level stakeholder, or citizen. However, it is possible to aggregate national audit results to speak with one global voice.

SAIs and INTOSAI should understand the needs of, and how to best communicate with their audience. Traditional methods of communication have shifted, and SAIs should understand the communication needs of the present day. Targeting and adjusting communication would allow SAIs to reach their audience and help them understand the role and impact of the SAI. SAIs and INTOSAI should also conduct outreach to media and civil society to better reach citizens.

INTOSAI has established a Task Force on Communication, with SAI Brazil and the INTOSAI General Secretariat as chairs working within the Policy, Finance, and Administration Committee. The task force will develop methods for using communication as a strategic tool for INTOSAI, and strengthen the global voice of INTOSAI as the authority on public audit and external control. The Task Force met at INCOSAI to initiate discussions and will continue to work throughout 2023 to coordinate and improve internal and external INTOSAI communication.

03

Intergovernmental Organizational Partnerships

INTOSAI should continue and strengthen partnerships with intergovernmental organizations to contribute to Sustainable Development Goal 16 of building effective, accountable and inclusive institutions. Cooperation with organizations such as the World Bank, the International Monetary Fund, and United Nations, for example, can help enhance the role of international auditing standards in public sector auditing. SAIs agreed that the INTOSAI regional organizations would make strong representatives for partnerships with these intergovernmental organizations on behalf of the SAIs in the region.

The practical guide on "Enhancing the collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in preventing and fighting corruption", a collaboration between INTOSAI with the United Nations Office on Drugs and Crime, led by SAI United Arab Emirates serves as a key example of working together as a global voice. The Guide provides practical advice on building and enhancing working relationships among authorities domestically and at the regional and global levels. In addition, it provides examples of good practices in prevention, enforcement, investigation and asset recovery, international cooperation, knowledge and capacity-building, and on the use of information and communication technologies.



04

Knowledge Sharing, Capacity Building and Digital Literacy

To strengthen INTOSAI and SAI's global voice and impact, SAIs should build upon their capacities and share knowledge within the INTOSAI community. SAIs noted that cooperative audits identify key policy priorities within the individual SAI context, and define relevant strategies and topics in the regional and national contexts to serve the interests of citizens. The exchange of best practices through cooperative audits and knowledge sharing unifies the voices of many SAIs into one, global INTOSAI voice.

SAIs require qualified staff, high quality data, and digital literacy to perform their audit work. To better reach citizens and civil society and share the results and impact of SAI reports, SAIs should build capacity to use modern technology and social media. The INTOSAI community at the global and regional level can cooperate to professionalize SAIs. Digital literacy and technical trainings could assist SAIs with sharing mission statements, strategic plans, and reports via the internet and social media. Building SAI digital literacy will help citizens access reports and understand the important role of SAIs in fostering accountability.

Conclusion

INTOSAI's commitment to public auditing, accountability, and transparency can facilitate a unified, global voice. SAIs recognized that that they need to ensure their independence, communicate effectively, nurture partnerships with international organizations, and develop technical capacities. A stronger INTOSAI global voice will more effectively communicate the consolidated results of work carried out by SAIs to build public awareness of INTOSAI and SAI impact and value. As stated by Auditor General Sami Ylaoutinen of the National Audit Office of Finland, "The global voice is about working together, sharing experiences from cooperation, and enhancing SAI impact…SAIs have valuable messages and findings to share".

Comptroller General of the United States Gene L. Dodaro Accepts the Jörg Kandutsch Award on behalf of the US Government Accountability Office

By INTOSAI Journal



Comptroller General of the United States, Mr. Gene L. Dodaro, accepts the Jörg Kandutsch Award from INTOSAI General Secretariat Dr. Margit Kraker.

The International Organization of Supreme Audit Institutions (INTOSAI) presented the Jörg Kandutsch Award at the XXIV INCOSAI in Rio De Janeiro, Brazil on November 10, 2022. The Kandutsch Award recognizes meritorious services in government auditing and is granted to a SAI for outstanding contributions to INTOSAI community, organization stewardship, and leadership priorities.

Dr. Margit Kraker, INTOSAI Secretary General, presented the 2022 Jörg Kandutsch Award to the Comptroller General of the United States, Mr. Gene L. Dodaro, who accepted the award on behalf of the U.S. Government Accountability Office (U.S. GAO). The award recognizes the U.S. GAO's accomplishments and sustained leadership in INTOSAI.

INCOSAI HIGHLIGHTS



Comptroller General of the United States, Mr. Gene L. Dodaro, accepts the Jörg Kandutsch Award.

Mr. Dodaro serves as a longstanding member of the INTOSAI Governing Board; Chair of the INTOSAI Journal; Vice Chair of the Policy, Finance, and Administration Committee; Vice Chair of the INTOSAI Donor Cooperation, and Vice Chair of the Supervisory Committee on Emerging Issues. In addition, Mr. Dodaro has leadership roles in working groups focused on financial modernization, science and technology, and data analytics. GAO has continuously supported INTOSAI's efforts to share knowledge and best practices among SAIs around the world.

In accepting the award, Mr. Dodaro said that engagement with INTOSAI has provided opportunities to promote global accountability, transparency, and good governance. He also cited the global interconnectedness of societies and governments, and the importance of sharing knowledge and best practices among SAIs, with an emphasis on building the capacity of peers in developing countries. Mr. Dodaro looks forward to continuing to work with the INTOSAI community to achieve its strategic goals.

The award is named in honor of Jörg Kandutsch, the head of the Permanent Secretariat of INTOSAI from 1964 to 1968, and former Chairman of INTOSAI.

The INTOSAI Development Initiative Wins the First Kimi Makwetu Award for Excellence in Capacity Building

By INTOSAI Journal



The first Kimi Makwetu Award was presented to the INTOSAI Development Initiative (IDI) by the International Organization of Supreme Audit Institutions (INTOSAI), amongst other awards, at the XXIV INCOSAI in Rio De Janeiro, Brazil. The Makwetu Award recognizes excellence in capacity building.

Ms. Tsakani Maluleke, Auditor General of South Africa and Capacity Building Committee (CBC) Chair, and, Dr. Alangari, President of the General Court of Audit of Saudi Arabia and Policy, Finance, and Administration Committee (PFAC) Chair, jointly presented the 2022 Kimi Makwetu Award to IDI. Einar Gørrissen, Director General of IDI, and Mr Karl Eirik Schjøtt-Pedersen, Auditor General of the Office of the Auditor General of Norway (OAGN) accepted the award. Since 2001, the OAGN has hosted the IDI as a foundation chartered in Norway that supports global SAI capacity development.

INCOSAI HIGHLIGHTS





With this award, IDI is recognized for its outstanding commitment to developing and strengthening the skills, abilities, processes, and resources SAIs need to operate effectively, deliver high quality audit products, and enhance government accountability. The IDI has provided training and assistance to many INTOSAI member SAIs from all INTOSAI regions and sub-regions over the last two decades. IDI has mobilized millions of dollars in financial support and capacity development assistance through the INTOSAI Donor Cooperation and its four work streams focused on independent, well-governed, professional, and relevant SAIs. With their focus on SAIs in developing and politically fragile nations, IDI and OAGN are recognized for their holistic approach to SAI capacity development.

The Kimi Makwetu Award is named in honor of CBC Chair from 2013-2020 and former Auditor General of South Africa, Mr. Kimi Makwetu, who passed away in November 2020. Auditor General Makwetu was a great leader who was passionate about capacity building. He worked tirelessly to empower staff and citizens; strengthen transparency and good governance; promote ethical leadership and value-added activities; and cultivate a culture of integrity and accountability. He left an enduring positive impact on the INTOSAI community and is greatly missed by those who knew him and benefitted from his leadership and kindness.





Authors from the Canadian Audit and Accountability Foundation and the U.S. Government Accountability Office's Center for Audit Excellence win the INCOSAI XXIV Staats Award

By INTOSAI Journal

The Comptroller General of the United States presented the Elmer B. Staats Award on behalf of the International Journal of Government Auditing at the awards ceremony and closing dinner on Thursday, November 10, 2022. This award recognizes excellence in the writing of articles contributed to the Journal in supporting its mission to extend knowledge sharing and learning throughout the INTOSAI community. At each Congress, the award goes to the author (s) of the best article, or articles, published by the Journal over the previous three calendar years.



Comptroller General Gene L. Dodaro Presents the Staats Award

INCOSAI HIGHLIGHTS

The INTOSAI Journal's Board of Editors and Associate Editors, made up of a diverse and inclusive group of SAIs, assessed 35 eligible articles from 21 nations and regions. In determining the authors receiving this honor, judges consider the article's contribution to knowledge and originality; subject matter; literary merit; evidence of research; and imaginative treatment. Based on their scoring, two articles tied for the Staats Award. In 2022, Mr. Dodaro presented two awards that the judges deemed to best meet the award's criteria.

First, "Auditing Gender Equality: An Opportunity For SAIs To Make A Difference And Lead By Example", written by Jane Fuller and Marie-Hélène Bérubé of the Canadian Audit and Accountability Foundation exemplifies their commitment to contributing to the UN SDGs and auditing gender equality. The Canadian Audit and Accountability Foundation is a not-for-profit organization dedicated to promoting and strengthening public sector performance audit, oversight, and accountability in Canada and abroad through research, education, and knowledge sharing. Fuller and Bérubé highlight capacity building in the area of gender audit through explanation and application of the Canadian Audit and Accountability Foundation's guides and trainings, which help auditors better address gender equality issues in performance audits. Ms. Sharon Clark from the Canadian Audit and Accountability Foundation accepted the award at INCOSAI on behalf of Fuller and Bérubé.



Sharon Clark, Canadian Audit and Accountability Foundation



Jane Fuller

The second article was "More Effective Audit Work: Insights from Behavioral Economics," authored by Loren Yager from the US GAO's Center of Audit Excellence. The Center for Audit Excellence offers training, technical assistance, and other products and services to audit organizations to build capacity and foster effective accountability. Yager discusses how insights from behavioral economics can help auditors understand factors affecting decision-making, and can strengthen the independence and objectivity of audit work. Yager's article challenges and assists auditors in applying key insights to think more critically about relevant biases and fallacies that affect decision making, and suggests ways that behavioral insights can be used in the audit process. Mr. Stephen Sanford, Managing Director of Strategic Planning and External Liaison at the U.S. GAO accepted the award on behalf of Mr. Yager.



Loren Yager



Stephen Sanford, U.S. GAO, and Sharon Clark, Canadian Audit and Accountability Foundation, with Comptroller General Gene L. Dodaro

The Staats Award honors former U.S. GAO Comptroller General Elmer B. Staats, who made many important contributions to the Journal during his tenure as its Chair. Since the first Staats Award in 1983, authors from 14 different countries have received this prestigious award. The INTOSAI Journal thanks all of the judges and contributing authors to the Journal for their efforts and submissions. The Staats Award reflects the high quality of articles and information shared through the Journal, and the Journal continues its commitment to knowledge sharing throughout INTOSAI.

Three SAI Young Leaders Recognized for Excellence in Innovation, Collaboration and Transformation

By INTOSAI Journal

The INTOSAI Development Initiative (IDI)'s SAI Young Leaders Awards celebrate and recognize innovation, collaboration and transformation brought by young leaders through their change strategy projects from the SAI Young Leaders Initiative. The SAI Young Leaders Initiative aims to support young leaders from SAIs to implement a change strategy to bring real and positive shifts in the SAI. At XXIV INCOSAI in Rio De Janeiro, Brazil, Ms. Archana Shirsat, Deputy Director General at IDI, and the three judges of the SAI Young Leaders Awards, Dr. Silke Steiner of the INTOSAI General Secretariat and the Austrian Court of Audit; Dasho Tashi, Auditor General of Bhutan and Chairman, Accounting & Auditing Standards of Bhutan, and; Michael Hix, Director of International Relations of the U.S. GAO, presented the awards to three exceptional SAI Young Leaders.



INCOSAI HIGHLIGHTS

The Innovative SAI Young Leaders Award is given to the SAI Young Leader who has most demonstrated an innovative mindset, and has designed and implemented fit-for-purpose solutions.





Erick Alvarado Munoz of the Contraloria General de la Repùblica (SAI Costa Rica), was awarded the Innovative SAI Young Leaders Award for his change strategy, “Use of GROW Model and other coaching principles in the audit process to generate changes and promote efficiency through the empowerment of public officials”. Mr. Munoz identified potential in his SAI to improve coaching principles and the auditor mindset, and to change the SAI generates public value, and interacts with audits to promote personal responsibility and to increase awareness.



Erick Alvarado Munoz Accepts the SAI Young Leaders Award from Mr. Michael Hix, U.S. GAO

INCOSAI HIGHLIGHTS

Nicaria Stewart of the Auditor General's Department, Jamaica, was presented with the Collaborative SAI Young Leaders Award for her change strategy, "Rise with Me Jamaica—Committed to Information Security". Ms. Stewart implemented an information security policy, which has led to increased information security awareness, and provided the Auditor General's Department of Jamaica with an edge to transition to remote work with reduced risk of data breach. The award recognized Ms. Stewart's excellence in collaboration: she supported the growth of the other SAI Young Leaders in her cohort through open knowledge sharing to foster a creative, respectful and trustworthy environment.



Nicaria Stewart Accepts the SAI Young Leaders Award from Silke Steiner, Director of the General Secretariat of INTOSAI



Emine Ersöz Accepts the SAI Young Leaders Award from Dasho Tashi, Auditor General and Chairman of the Accounting & Auditing Standards of Bhutan

Emine Ersöz of the Turkish Court of Accounts, was awarded the Transformative SAI Young Leaders Award for her change strategy, "SAI Turkey: Developing and Efficient Communication Strategy". Ms. Ersöz demonstrated a clear vision and purpose for her change management strategy, which made a visible difference to the communication practices of SAI Turkey. She enhanced the Turkish Court of Accounts' social media presence, increased the use of digital tools, and identified and included stakeholder engagement in the audit process.

The recipients contributed to positive change in their SAI, and explored solutions within the context in which their SAIs operate. The SAI Young Leaders award recipients' innovation in their change strategy addressed a felt issue or need in their SAI, and utilized an innovative design and delivery of their strategy that reflected on key aspects of sustainability, quality, inclusiveness, and impact.

You can hear from these award winners and future leaders at https://youtu.be/RFoWbnVw7MM.

Key Adoptions, Endorsements, and Appointments Made at INCOSAI XXIV

By INTOSAI Journal

The indicators of a successful INCOSAI include widespread knowledge sharing and discussion, international cooperation and collaboration, and collective decision-making on a number of key items. During INCOSAI and at the preceding 76th INTOSAI Governing Board meeting, the INTOSAI community came together to present, discuss, and come to agreements on adopting the new INTOSAI Strategic plan, the triennial budget, new professional pronouncements, the Rio Declaration, and new appointments of INTOSAI Governing Board members, amongst other key accomplishments.

Adoption of the INTOSAI Strategic Plan 2023-2028 and INTOSAI Budget for 2023-2025



Presentation of the 2023-2028 INTOSAI Strategic Plan

INCOSAI HIGHLIGHTS

INTOSAI adopted the INTOSAI Strategic Plan 2023–2028, which lays out INTOSAI's mission, vision, values, organizational priorities, and strategic goals for 2023 through 2028. The plan identifies five key priorities: (1) advocating for and supporting SAI independence; (2) contributing to the achievement of the 2030 Agenda for Sustainable Development; (3) supporting the development of resilience in SAIs; (4) promoting and supporting equality and inclusiveness within the INTOSAI community, and; (5) enhancing strategic partnerships.

The plan emphasizes that INTOSAI will deliver results related to the professional standards for the public sector audit profession, capacity development, knowledge sharing, and good governance. The INTOSAI Task Force on Strategic Planning led development of the plan. The United States Government Accountability Office (GAO) chaired the task force composed of the Secretary General; Goal Chairs and Vice-Chairs; Policy, Finance and Administration Committee members; INTOSAI and Regional Organization Chairs and Secretariats; INTOSAI Development Initiative (IDI); INTOSAI Journal; and the Forum for INTOSAI Professional Pronouncements (FIPP) Chair and Vice-Chair.

In expressing his appreciation for the work of the Strategic Planning task force during his presentation of the plan at INCOSAI, Comptroller General of the United States Gene L. Dodaro said, "The work of the Task Force was guided by a process firmly grounded in consultation and consensus, building on the best practices identified during the first three strategic plans' development as well as the Beijing Declaration. A vital part of this process included ensuring that all INTOSAI members had an opportunity to provide input and comment on the plan as it was being developed."



Comptroller General Gene L. Dodaro Presents the 2023-2028 INTOSAI Strategic Plan



Presentation of the 2023-2028 INTOSAI Strategic Plan

The adoption of the plan will help ensure that INTOSAI continues to meet its mission of contributing effectively to the accountability of the public sector, promoting public transparency and good governance, and fostering the economy, effectiveness and efficiency of government programs for the benefit of all INTOSAI members and the constituencies they serve. The plan reflects the many suggestions and thoughtful contributions received from INTOSAI members and provides a solid foundation for the organization's continued evolution.



Ms. Michelle Sager and Ms. Kristie Conserve of the U.S. GAO, chaired the INTOSAI Strategic Plan Task Force



Mr. Herbert Baumgartner

In addition to the Strategic Plan, the INTOSAI budget for the period of 2023-2025 was adopted. The triennial budget for the period is fully balanced, and planned revenue covers the estimated expenditure for INTOSAI's operating activities. The INTOSAI budget is overseen by the INTOSAI General Secretariat Chief Financial Officer, Herbert Baumgartner.

INTOSAI Endorses New and Updated INTOSAI Professional Pronouncements

The INTOSAI Congress approved twelve new or revised professional pronouncements and standards for inclusion in the INTOSAI Framework for Professional Pronouncements (IFPP). The new and revised pronouncements endorsed include:

Goal Committee 1 (Professional Standards):

- ISSAI 200: Financial Audit Principles
- ISSAI 2000: Application of the Financial Audit Standards
- GUID 2900: Guidance to the Financial Auditing Standards
- GUID 4900: Guidance on Authorities and Criteria to be Considered while Examining the Regularity and Propriety Aspects in Compliance Audit

INCOSAI HIGHLIGHTS



Professional Standards Committee


Professional Standards Committee

Goal Committee 2 (Capacity Building):

- ISSAI 100 (addition of Article 36 to establish alignment with ISSAI 150)
- ISSAI 150: Auditor Competence
- GUID 1950: Guidance on the Development of Competency Frameworks for Auditors
- GUID 1951: Guidance on the Development of Pathways for Professional Development of Auditors



Capacity Building Committee

Goal Committee 3 (Knowledge Sharing):

- GUID 5250: Guidance on the Audit of Public Debt
- GUID 5280: Guidance for Audits of Public Procurement
- GUID 5320: Guidance on Performance Audit of Privatization
- GUID 5330: Guidance on Auditing Disaster Management



Knowledge Sharing Committee

Additionally, a number of guidance materials, research, papers, training materials, and audit tools developed by INTOSAI working groups were acknowledged at INCOSAI, and will be included in the INTOSAI Community Portal. Working groups that contributed to these INTOSAI Public Goods include the working groups on Big Data, Environmental Auditing, Extractive Industries, Fight Against Corruption and Money Laundering, and IT Audit.

INCOSAI HIGHLIGHTS

New Appointments to INTOSAI Auditors, INTOSAI's Governing Board, and Goal Committees

At INCOSAI, the INTOSAI community recognized the work of outgoing members of various organs of INTOSAI, and welcomed new appointments to leadership positions.

The SAIs of Jamaica and Ecuador were nominated and approved as INTOSAI's auditors for the 2022–2024 financial statements.


The Auditor General's Department Jamaica


Contraloría General del Estado del Ecuador

A number of SAIs were appointed and reappointed to serve as members of the INTOSAI Governing Board. SAI Egypt will serve as the first Vice-Chair of the Governing Board, as the SAI will host the next INCOSAI in 2025.

After six years leading the Professional Standards Committee (PSC) as Chair, SAI Brazil passes the Chairmanship to the European Court of Accounts (ECA). SAI Brazil will serve as Vice-Chair of the PSC, the role the ECA previously held.

Many INTOSAI regional organizations also appointed new representatives to the INTOSAI Governing Board. SAI Qatar, representing ARABOSAI; SAI Guyana, representing CAROSAI; SAI Mexico and Peru, representing OLACEFS, and SAI Samoa, representing PASAI, will serve as Governing Board members until 2028. INTOSAI recognizes the contributions that SAIs Saudi Arabia, Bahamas, Argentina, Peru, and Samoa made as outgoing Governing Board members that served from 2016 to 2022.

INTOSAI Approves the Rio Declaration at INCOSAI XXIV

By INTOSAI Journal

At the International Congress of Supreme Audit Institutions (INCOSAI) XXIV, following discussions of the two key themes of INCOSAI, INTOSAI adopted the Rio Declaration. The Rio Declaration establishes key INCOSAI outcomes, helps guide INTOSAI's future, and consolidates the results from the discussions regarding Theme I: The Role of SAIs in Emergency Situations, and; Theme II: Global Voice, Global Outcome, Far-Reaching Impact.



The Rio Declaration informs guidelines and action of INTOSAI and members SAIs in the upcoming years, while taking into account responsiveness of SAIs during crises, communication of INTOSAI's values, results and impacts, core principles of SAIs within accountability ecosystems, and collaboration with stakeholders.

INCOSAI HIGHLIGHTS

The Rio Declaration outlines SAI and INTOSAI commitments, including:

01

Responding to emergencies, changing environments and emerging risks.

By identifying lessons learned, implementing best practices, and engaging with INTOSAI and external partners, SAIs can improve their agility and provide oversight to help their governments and citizens with emergency preparedness and response in increasingly complex situations.

02

Strengthening INTOSAI's global voice.

A strategy aimed at strengthening institutional relationships and increasing the effectiveness of communication between INTOSAI and SAIs, international organizations, and broader society will contribute to greater awareness and expanded impact of SAI work. INTOSAI and its regional organizations can identify high relevance themes on the country, regional, and global levels to find commonalities, and support greater accountability, transparency and good governance. SAIs can enhance partnerships with intergovernmental organizations to improve capacities and standards for public administration and management oversight.

03

Emphasizing and recognizing the importance of core principles.

The principles established in prior INCOSAI Declarations and other key INTOSAI documents support effectively functioning SAIs. In particular, INCOSAI emphasizes the importance of independence, transparency, and professional output.

04

Improving collaboration with stakeholders.

SAIs collaborate through INTOSAI's bodies and regional organizations, which provide the means to interact, exchange ideas and share knowledge. Through INTOSAI, SAIs work collectively to build capacity, and enhance technological capabilities and resources. INTOSAI also affirms its commitment to the Sustainable Development Goals. Fostering a more effective global voice and responsiveness to changing environments and emerging risks requires SAIs to enhance collaboration with the public audit community.

Read the full Rio Declaration in its entirety here.

The Accountability State Authority of Egypt Set to Host Next INCOSAI in 2025

By INTOSAI Journal

The Accountability State Authority of Egypt, Egypt's Supreme Audit Institution (SAI), will host the XXV International Organization of Supreme Audit Institutions (INTOSAI) Congress (INCOSAI).



Chairman of the Accountability State Authority of Egypt, Mr. Hisham Badawi

Chairman of the Accountability State Authority of Egypt, Mr. Hisham Badawi, said that it was a great honor for SAI Egypt to host an INCOSAI for the second time, as it previously hosted XV INCOSAI in 1995. Chairman Badawi also acknowledged the Tribunal de Contas da União (SAI Brazil) for hosting the INCOSAI XXIV. He said the discussions, decisions, and conclusions resulted in a clear road map that SAIs can use to address emerging issues, enhance strategic partnerships with stakeholders and civil society, combat corruption, and enhance inclusiveness.

NAVIGATING THE JOURNEY

SAI Egypt hopes to build upon all of the INTOSAI progress on good governance, transparency, and sustainable development as it looks ahead. Chairman Badawi warmly welcomed the INTOSAI community to Egypt in 2025 for INCOSAI XXV.



Chairman of the Accountability State Authority of Egypt, Mr. Hisham Badawi, Presents to INCOSAI.

The Egypt Audit Bureau was established in 1942 as the oldest accounting and auditing authority in the Middle East and Africa. The agency acquired its current designation as the Accountability State Authority in 1964, an independent body with the authority to audit state funds and other public figures, while following up on executive entities' performance, supervising the administrative body of the state, and assisting Parliament with financial auditing in accounting and legal aspects. It is also responsible for the oversight of major national infrastructure, housing, and development projects in Egypt.

The Accountability State Authority of Egypt, through its accounting and auditing system, is committed to improving the performance of government entities and institutions, while preserving state property and combating corruption.

ClimateScanner: The Global Voice of SAIs on Climate Change

By Dashiell Velasque da Costa, Government Auditor at the Federal Court of Accounts (TCU, SAI-Brazil).

On November 10th, 2022, as part of XXIV INCOSAI's side event program, the Brazilian Federal Court of Accounts (TCU-Brazil) held the official launch of the ClimateScanner Global Initiative. The session was an opportunity to present the project, its goals, and the strategy for implementation. The event was opened by Minister Bruno Dantas, President of TCU-Brazil and current Chair of INTOSAI, and had the participation of Minister Augusto Nardes (TCU-Brazil), Auditor General Sami Yläoutinen (National Audit Office of Finland, INTOSAI Working Group on Environmental Auditing – WGEA), Bob Saum (World Bank), Barbara Brakarz (Inter-American Development Bank), Fernando Andrade (United Nations Development Programme), and Vivi Nienmenmaa (INTOSAI WGEA).



THE JOURNEY CONTINUES

The ClimateScanner will gather Supreme Audit Institutions (SAIs) around the world to conduct an independent assessment on governments' actions towards climate change. It is one of TCU-Brazil's main projects as chair of INTOSAI and is also part of the Work Plan 2023-2025 of INTOSAI WGEA, related to the Climate & Biodiversity Hub.

ClimateScanner consists of a rapid review tool for assessing governmental actions in governance, financing, and public policies at the national and international levels. In addition to the assessments in the national level, the tool will allow for the consolidation of global overview data, produce useful information for the planning of future work by SAIs regarding climate change, and communicate relevant information to stakeholders. The project will also be an opportunity for exchanging knowledge and experience among SAIs, as well as for strengthening INTOSAI as a relevant global actor.

The tool will be developed throughout 2023, and the results of ClimateScanner will be available and communicated by 2024.

Development

The core of the ClimateScanner is the development of a tool for SAIs to conduct rapid reviews of governmental actions related to climate change. This will be done by means of standardized assessments in the contexts of the participating countries, making it possible to consolidate results in a global picture—that is, an overview on governments' climate action around the world.

This development will be conducted throughout 2023 by the ClimateScanner Executive Group, composed of several SAIs. The Executive Group's main task will be developing the methodology for assessing the three axes: governance, financing, and public policies. Given that nations face distinct climate issues and act on them in different ways, the challenge will be identifying which aspects of governmental climate action can be considered common ground for all these countries, and focusing the review on those topics. It will also be necessary to adopt standardized metrics, so results can be consolidated by the end.

Besides carrying out the construction of a methodology, the Executive Group will have other tasks, such as mapping SAIs' capacities regarding climate change; developing research for the conceptual and legal basis for the ClimateScanner tool; providing technological solutions for the platform; running pilot tests, and; employing communication strategies. Since this project is a joint effort of many SAIs, there will also be room for executing analyses of climate-related cross-border issues, which will complement the national and global assessments. Expertise in those tasks will be greatly appreciated.

It is worth noting that, while auditors work on evaluations of government action, they are not necessarily experts in climate topics, environmental issues, or methodological and technological solution development. As a result, the ClimateScanner Executive Group will also benefit from the contribution of external experts in those areas, from different institutions.

THE JOURNEY CONTINUES

Results and Communication

Climate change is a vast subject, and, if we aim to communicate messages about necessary government actions to address it on a global level, ClimateScanner will need to focus on a manageable scope, and to find common issues shared by participating nations. With the standardized information generated by applying the ClimateScanner tool, it will be possible to map the main challenges that governments face worldwide regarding climate change, as well as their main strengths, both at the national and international levels. This will provide decision-makers, stakeholders, and SAIs themselves with relevant information for orienting and prioritizing government action and assigning resources to issues considered most critical.



Moreover, the ClimateScanner aims to communicate information in a friendly way, by using plain language, visual resources, and easy-to-navigate technological solutions. By doing so, this initiative aims to reach varied audiences, including civil society and the international community, and to successfully communicate to citizens about how the results of the ClimateScanner assessments translate into impacts on their lives. In turn, the results of the ClimateScanner project and its communication of the findings to the public will help position SAIs and INTOSAI as relevant global stakeholders and contributors to global debates on climate change.

For more information, please refer to https://sites.tcu.gov.br/climatescanner/ingles.html or write an e-mail to climate@tcu.gov.br

New Initiatives Bring Equality, Technology, and Climate Action to SAI Audit World

By Shourjo Chatterjee, Manager Strategic Support, and Archana Shirsat, Deputy Director General, Professional and Relevant SAIs, INTOSAI Development Initiative (IDI)

What better place to launch new initiatives than at the INCOSAI! Seizing the opportunity of having the whole INTOSAI community and key stakeholders together in one place, the IDI launched three new initiatives. Each of the initiative focuses on key trends and links back to priorities of INTOSAI's Strategic Plan 2023-2029.

Taking a page out of the SAI Young Leaders' initiative, Equal Futures Audit (EFA) Changemakers and Leveraging on Technological Advancement (LOTA) Pioneers envision creating a pool of change agents who will bring equality and technology to the SAI audit world by developing audit strategies and conducting pilot audits on equality and technology.

In the Global Cooperative Audit of Climate Change Adaptation Actions (CCAA) IDI will cooperate with INTOSAI Working Group on Environmental Auditing (WGEA) to support SAIs across the world in conducting ISSAI based performance audits of high priority adaptation actions to address climate change.

Each of these initiatives is envisaged in partnership and cooperation with INTOSAI bodies, regions, SAIs and other key stakeholders representing multilateral organisations, development partners and civil society organisations. Each launch involved key stakeholders together with the IDI.

LOTA Pioneers Launch – 9 November 2022



Digital transformation is changing the world and there is a demand on SAIs to respond meaningfully to this new world. The Heads of SAIs of Costa Rica and Jamaica, together with a representative from the Inter-American Development Bank (IDB), joined a lively panel discussion on how SAIs can use technology in their audit work and how can they audit the use of technology by governments. The context for discussions was set by Mr. Einar Gørrissen (Director General, IDI) and panel was moderated by Ms. Archana Shirsat (Deputy Director General, IDI).

Ms. Marta Acosta Zuniga (Auditor General of Costa Rica) emphasized the importance of having a clear vision on the future of SAIs where digital transformation is an integral part of it. “Digital transformation goes far beyond technology, and it includes among others, organizational culture and change management”, she said. She encouraged SAIs to think about the future while thinking about technology.

Ms. Pamela Monroe Ellis (Auditor General of Jamaica) in turn shared her experience with understanding the importance of having technology and understanding the risks associated with not having it. She emphasized the importance of SAI management’s involvement and support when transforming the SAI into a technology-enabled organization.

THE JOURNEY CONTINUES

Mr. Miguel Baruzze (Financial Management Specialist, IDB) highlighted the opportunity for SAIs going though digital transformation to review and optimization of existing processes. He emphasized the importance of people involvement top to down and avoiding silos.



Introducing LOTA Pioneers, Ms. Shirsat was happy to note that the initiative was aligned to the key messages delivered by the panelists. The LOTA Pioneers initiative recognises the importance of organisational culture and change management, and the crucial role of SAI leadership. It visualises developing two Pioneers from each SAI – one from functional management who will lead the development of the LOTA strategy based on a scan of the internal and external audit environments, and one at the team leader level who will lead an audit, which leverages technology, or audits the government use of technology. We expect the strategy and the pilot audit to be the catalysts for a sustainable, SAI led, fit-for-purpose digital transformation of SAI audits, contributing to digital transformation of the government.

Read more about the LOTA Pioneers by scanning the QR code.

EFA Changemakers Launch – 10 Nov 2022



We were delighted to see a full house at the EFA Changemakers Launch. SAIs and key stakeholders deeply interested in promoting and supporting equality and inclusion through SAI audits came together for this side event. The gender balanced panel included Heads of SAIs, Director of the INTOSAI General Secretariat and a representative of UN Women. Speaking at the launch, Dr. Silke Steiner (Director of General Secretariat of INTOSAI) directed attention to INTOSAI's organisational priority of promoting and supporting equality in its new strategic plan for 2023-2029. She spoke of INTOSAI's expectations of SAIs in promoting equality through their audit work. She underscored the need for these themes to be priority for all, highlighted the importance of knowledge sharing, and reaffirmed the intention of the General Secretariat to fully support the initiative.

Mr. Jorge Bermúdez Soto (Comptroller General of SAI Chile) and Mr. Agus Joko Pramono (Vice Chair of Board of Audit of SAI Indonesia) spoke about the contributions made by their SAIs to equality and inclusiveness, their future plans, and the transformation they would like to see in the auditors to carry out audits on these themes. Mr. Bermúdez informed the audience that both SAI Chile and OLACEFS focused on gender equality and inclusion in their strategy. Interestingly, he further spoke about the connection between equality and integrity.

THE JOURNEY CONTINUES



Mr. Pramono informed the audience of the many audits conducted by SAI Indonesia for addressing inequality and inclusion. He pointed out the data challenge faced by SAIs to conduct audits relating to equality. He believes that EFA changemakers can add value by helping to prepare audit strategies that include equality and inclusiveness as priorities. He expects SAIs to add value and bring impact through audits of equality.

Ms. Lisa Sutton (Director of Independent Evaluation and Audit Services at UN Women) spoke about why equality and inclusion matter and, as a key stakeholder, what role UN Women expects SAIs to play in addressing these issues. She said that auditing gender equality, but also age, poverty, disability and the other related themes, is a good way to collaborate with UN and help countries in achieving the SDGs. UN Women was delighted to partner with IDI for EFA Changemakers and considers it as an opportunity to reflect upon how we can have a different world.

THE JOURNEY CONTINUES



Presenting key aspects of the EFA Changemakers initiative Ms. Shirsat, outlined the AWAKE framework (Awareness, Walk the Talk, Auditing Equality, Knowledge Networks, and Empowered Auditors, SAIs and People), which is both a support framework for EFA Changemakers as well as a visualisation of what EFA Changemakers will look like. The EFA Changemakers (from English and Spanish-speaking SAIs) are expected to lead their SAIs' journey of contributing to dignity, equal opportunity and access for those who are left behind or at a risk of being left behind due to gender, poverty, migration, disability, age, or ethnicity.

Read more about EFA Changemakers and join the movement by scanning the QR code.

IDI-WGEA Global Cooperative Audit of Climate Change Adaptation Actions (CCAA) launch on 11 Nov 2022



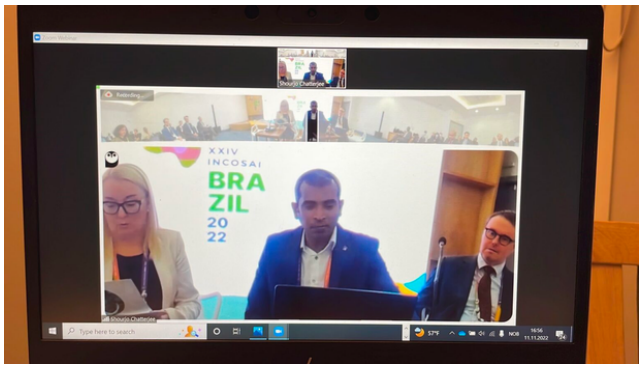
Humanity has a choice: cooperate or perish! This were the words of Mr. Antonio Guterres, UN Secretary General speaking at the World Leaders Summit at COP 27.

The entire world faces an unprecedented global climate crisis. Many SAIs have already recognized the risks that climate change pose to their society and economy. In response to SAI needs and the global scenario, IDI and WGEA are cooperating to support SAIs in auditing climate change adaptation actions. At the launch of the IDI-WGEA CCAA, three prominent experts, Ms. Mami Mizutori, Special Representative of the Secretary-General for Disaster Risk Reduction & Head of the United Nations Office for Disaster, Risk Reduction; Ms. Shobha Maharaj, IPCC Lead Author and Science Director at Terraformation, and; Dr Youssef Nassef, Director, UNFCC Adaptation Division, urged immediate climate action and recognised the valuable role that SAIs can play.

Dr. Vivi Niemenmaa, Secretary General of the WGEA moderated a panel on importance of SAI contribution to national adaptation actions for addressing climate change. She posed to the panel, “What are climate change adaptation actions and why do they matter?”. She set the stage by outlining the global scenario for climate change and informed the audience that auditing adaptation was the number one topic of concern per a WGEA survey.

THE JOURNEY CONTINUES

Speaking about Small Island Developing States (SIDS) Mr. Hussain Niyazy, Auditor General of Maldives said that 'SAIs have an undeniable responsibility in saving our planet'. He brought out the unique challenges of SIDS in terms of lack of scientific data and its consequences for accessing climate finance. He also emphasized the need to support SIDS with infrastructure development for climate resilience.



Mr. Sami Yläoutinen, Chair of WGEA & Auditor General of Finland said that 'SAIs have an important role in holding governments responsible for their actions and their inactions'. He spoke of the recent audit done by SAI Finland on climate finance and the need for balance in financing mitigation and adaptation actions.



Ms. Shirsat highlighted the positive outcomes of CCAA in terms of SAI audits contributing to improved accountability, effectiveness, and inclusivity of government actions, and enhanced SAI capacities to conduct high quality and high impact audits of climate change adaptation actions.

CCAA will be offered to all SAIs, with the first rollout in English and scaling up in Arabic, Spanish and French based on resources and demand. She explained how SAIs could choose from five thematic areas of focus for the CCAA – disaster risk reduction, water resource management, sea level rise and coastal erosion, implementation of adaptation plans, and audit of national targets linked to adaptation targets in SDG 13.

Please scan the QR code to read more about this global cooperative audit .Join us in creating a global SAI voice for climate action.

A deep dive into the Public Financial Management Reporting Framework

By Pretorius, Senior Communication Manager, AFROSAI-E

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

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

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

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

THE JOURNEY CONTINUES

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

The Auditor General of Kenya, Ms Nancy Gathungu, highlighted the benefits of the tool for her audit office:



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

Auditor General of Kenya, Ms Nancy Gathungu

Judge Amilcar Ubisse from SAI Mozambique spoke about how their last audit report using the PFM-RF informed the country's Voluntary National Review process.
The PFM-RF is a simple tool which can be integrated into the traditional annual audit work and existing audit software of a SAI. It offers a concrete method for SAIs to strengthen their audit impact. Learn more about the PFM-RF at https://pfmreporting-tool.com/.

The PFM-RF was developed by the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) and the GIZ-Good Financial Governance (GFG) in Africa Programme, commissioned by the German Federal Ministry of Economic Cooperation and Development.

Alumni of the International Auditor Fellowship Program Reunite at INCOSAI

By By Mark Keenan and Brenda Fernandez, U.S. GAO

The United States Government Accountability Office held a reunion for International Auditor Fellowship Program alumni who attended INCOSAI meetings in Rio de Janeiro, Brazil. The 4-month intensive, multifaceted learning program, strengthens the ability of SAIs to fulfill their missions and enhance accountability and governance worldwide. Thirteen alumni from the SAIs of Brazil, Kenya, Malaysia, Rwanda, Samoa, Uganda, the United Arab Emirates, Yemen, Zambia, and Zimbabwe, including the Auditors General of Kenya and Samoa, attended.

In his remarks, the Comptroller General of the United States, Mr. Gene L. Dodaro, welcomed the alumni and discussed the importance of this opportunity to strengthen relationships. He noted that through this collaboration and with the support of the alumni, the work of INTOSAI continues to thrive in SAIs around the world.



Reflecting on the Past, Recognizing the Achievements of the Present, and Looking to the Future: The WGEA Celebrates its 30th Anniversary

By WGEA Secretariat, SAI Finland

The INTOSAI Working Group on Environmental Auditing (WGEA) supports and develops environmental auditing globally. As the Work Plan period 2020-2022 comes to an end, it presents an ample opportunity to showcase the past, present and future undertakings of the WGEA while celebrating its 30th Anniversary in 2022.

Environment and Climate Concerns Gaining Traction in Public Policy

Environmental and climate problems are now widely recognised as crucial topics to address for our societies and economies. This traction has presented as a will to integrate environmental and climate concerns into public policy. The WGEA has come a long way since its founding in 1992. As of now, the 30-year-old WGEA is the largest working group of INTOSAI with 83-member SAIs globally. This shows that there is a growing global will to promote and develop environmental auditing.

The WGEA hosted its 21st Assembly in July 2022 in the Maldives. The theme of the Assembly was Raising Resilience, which aimed to look at resilience and climate change adaptation from an auditing perspective. The Maldives, being the lowest-lying country in the world, is already affected by the effects of climate change and environmental degradation. This Assembly showcased the willingness for global cooperation to address the imminent issues of small islands as well as the rest of the world. The Assembly was the first hybrid Assembly of the WGEA, gathering 80 participants in-person as well as 200 registered online participants. The WGEA has also released a Seminar Summary on Raising Resilience available to read, as well as a slider on the artistic work present during the Assembly.

THE JOURNEY CONTINUES



Participants of the 21st INTOSAI WGEA Assembly in the Maldives.

Environmental Auditing Promoting Effective Environmental Policies

WGEA published five new reports that aim to promote effective environmental policies in various areas. These reports were adopted during the 21st Assembly in the Maldives.

The publication on Auditing Plastic Waste, coordinated by SAI India, focuses on the plastic waste problem. This report looks at different ways to audit plastic waste management policies, with a focus on Sustainable Development Goal (SDG) 12 regarding responsible production and consumption. The report on Auditing Climate Finance prepared by SAI USA focuses on international climate finance SDG Target 13.a. The report presents audit criteria that assist SAIs in assessing climate finance.

The report on Auditing Sustainable Transport focuses on SDG 11 on sustainable cities. The report was jointly coordinated by SAI China, Indonesia, and Thailand, and it aims to mainstream the concept of sustainable transport to auditors beyond the environmental sector. SAI Canada, together with the WGEA Secretariat, prepared the report on SDGs, Policy Coherence and Multi-stakeholder Engagement, which aims to increase auditors' knowledge on environmental SDGs. The Summary Report prepared by SAI Canada aims to evaluate the SDG synergies in the SDGs of the previous four reports.

THE JOURNEY CONTINUES

ENHANCING UNDERSTANDING OF THE ENVIRONMENTAL SDSG: SUMMARY OF INTOSAI WGEA WORK PACKAGES 2020-2022

The WGEA summary paper enhances the understanding of the **environmental SDGs** by discussing how the SDGs are considered in audit work across the thematic areas of plastic waste, climate finance and sustainable transport. The paper explores the shared messages, common barriers and lessons learned. These key insights serve to support SAIs in driving action towards achieving Agenda 2030.



INTOSAI
Working Group on Environmental Auditing

This summary paper builds on the work from WGEA Work Packages 2020-2022 and provides the following key messages for SAIs:

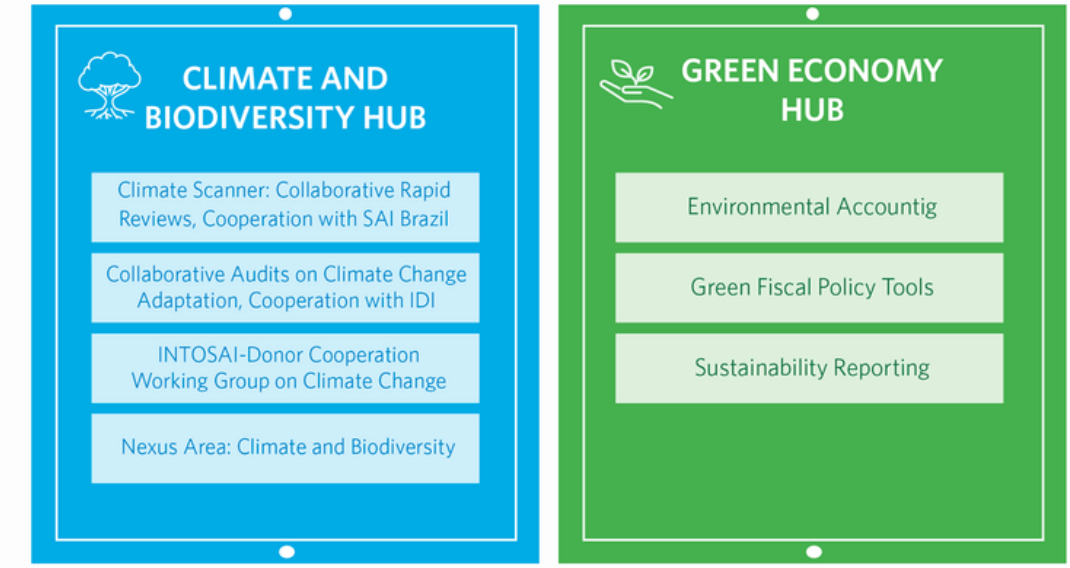
- Consider SDG linkages in audit work
- Contribute to overcoming data constraints by auditing availability and quality of data
- Maintain awareness of emerging issues beyond the SDG framework
- Build capacity by sharing knowledge among SAIs
- Assess policy coherence and multi-stakeholder engagement in audit work

More information: www.wgea.org/publications

THE JOURNEY CONTINUES

The Future Steps of the WGEA

WGEA has drafted a new Work Plan 2023-2025, which is structured around two hubs: 1) The Climate & Biodiversity Hub and 2) The Green Economy Hub. The creation of these hubs was based on a careful analysis of 10th WGEA survey on environmental auditing results, WGEA 18th Steering Committee meeting future workshops in September 2021, as well as the input gained from a large round of stakeholder interviews.
The Work Plan will include two global collaborative audits, which were launched at the XXIV INCOSAI in November 2022. First, the ClimateScanner, an initiative of SAI Brazil, aims to conduct rapid reviews and provide global consolidated data on government climate actions. Second, an IDI project aims to serve as a global collaborative audit on climate change adaptation action, with five thematic areas to choose from: disaster risk reduction; water resource management; sea level rise and coastal erosion; implementation of climate change adaptation plans or actions, and; implementation of national adaptation targets linked to SDG 13 target on climate change adaptation.



THE JOURNEY CONTINUES

Down Memory Lane

As the INTOSAI WGEA celebrated its 30th birthday at the Assembly in June, the Secretariat conducted a series of interviews with the former Secretariats and key persons in the history of the WGEA. The video is available to watch.

One common theme in these interviews was the dedication and enthusiasm of people participating in the WGEA work. This similar enthusiasm was apparent in the submissions of the second INTOSAI WGEA Award presented in the 21st Assembly. The topic of the Award was tied around the 30th Anniversary. We asked our members what the WGEA has brought to them. In the answers, we could identify the following four trends:

1. WGEA had provided support for environmental auditing and auditors,
2. WGEA had provided in career development and directed auditors to undertake further studies,
3. WGEA had an impact on the awareness on environmental topics and changes in behaviour, and
4. WGEA-related work had provided contentment through making a difference in the world.

Moreover, the answers also suggested that involvement in such an international network can be the icing on one's work cake. As one of the respondents noted: "Other friends and colleagues when farewelling the group have said being involved with the WGEA was a career highlight. That is certainly the case for me, with wonderful memories and lifelong friendships made."

wgea.org

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INTOSAI
Working Group on
Environmental Auditing

Innovative environmental auditing since 1992

17th AFROSAI-E Technical Conference Connects Stakeholders Across the Region

By Annerie Pretorius, Senior Communication Manager, AFROSAI-E

The annual AFROSAI-E Technical Conference is an invaluable knowledge-sharing and networking event for the region. It is a launchpad for new technical guidance materials, an opportunity for feedback on implementation successes and challenges and a platform to recognize excellence in member-SAI achievements.

From 18 to 20 October 2022, more than 160 representatives from the leadership teams of our member SAIs, partner institutions and stakeholders gathered in Pretoria, South Africa, for the 17th Technical Conference.



SPOTLIGHT ON CAPACITY BUILDING

We covered a range of interconnected topics, and in keeping with our theme of CONNECT, there were many opportunities for participants to talk about the issues with each other. Interactive polling also supplemented the questions and comments from the floor. This led to rich discussions on the key topics of:

- ISSAI responsive SAIs,
- a blueprint for credible and professional SAIs,
- the future relevant auditor,
- integration of the SDGs for high-impact audits and
- the role of SAIs to combat corruption and money laundering.

Numerous highlights made our first face-to-face conference since 2019 a fruitful and memorable experience. These included the launch of the updated AFROSAI-E Financial Audit Manual and new technical guidance exposure drafts on the audit of extractive industries, SAIs becoming data-driven and developing communication and stakeholder engagement strategies. Visit www.afrosai-e.org.za to access these technical guides.

The conference included several notable presentations. Mr Imran Vanker, the Director of Standards at the Independent Regulatory Board of Auditors (IRBA) in South Africa, spoke about how SAIs can achieve audit impact through robust quality management systems. Mr Jan van Schalkwyk shared how the INTOSAI Capacity Building Committee (Goal 2) supports credible, professional SAIs. A joint team from the Netherlands Court of Audit, the GIZ Good Governance in Africa Programme, the Asset Recovery Interagency Network of East Africa (ARIN-EA) and AFROSAI-E presented on the role of SAIs in anti-money laundering initiatives.

As AFROSAI-E, we strive to recognize SAIs leading by example in the region. This year we presented SAI Uganda and SAI Eritrea with Recognition of Excellence awards for exemplifying this ideal.

Watch the live-stream recordings of the Conference on our AFROSAI-E Secretariat YouTube channel.



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