

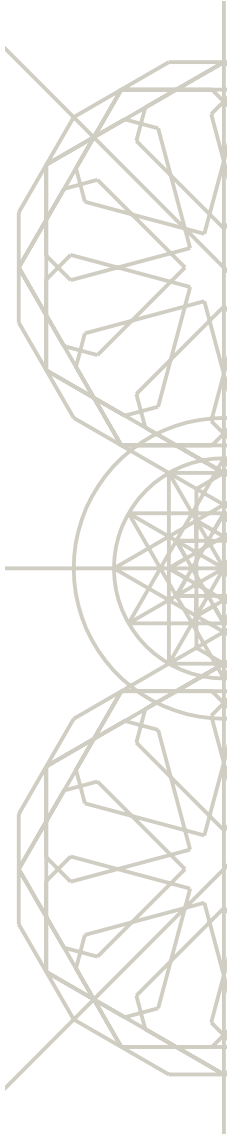
The Strategic Plan of The Arab Organization of Supreme Audit institutions (ARABOSAI)

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In the name of Allah, the most
gracious, the most merciful

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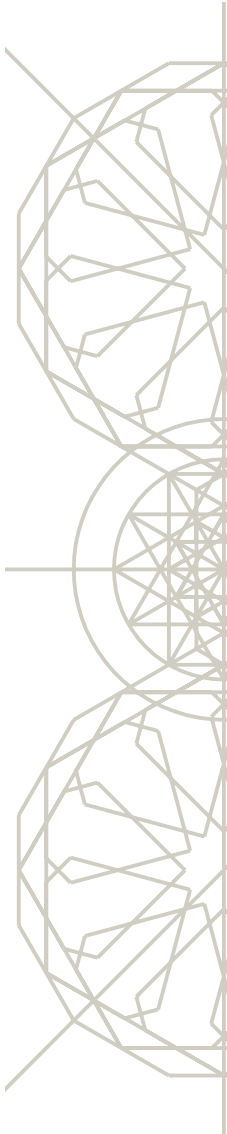
A Message by ARABOSAI General Secretary

ARABOSAI Strategic Plan (2018-2022) arises from a participative approach and continuous hard work by all organizational structures related to strategic planning. This work resulted in a clear vision and appropriate approach towards supporting the organization's achievements and developing its capacities, which would help the organization to confront the challenges of achieving INTOSAI's strategic goals and crosscutting priorities.

Ever since taking up my duties as the General Secretary, I have been able to recognize the organization's success in articulating a strategic plan serving as a roadmap that sets clear and realistic goals based on coherent and correlated priorities. All SAIs are coalescing around these priorities, which I consider the fundamental principle and the key to success and durability of regional organizations.

In preparation of this plan, ARABOSAI has drawn on the best practices included in IDI Strategic Planning Manual. The plan's content was consistent with the spirit, values and goals of the organization that strives to raise SAIs awareness of the importance of independence, professionalism and quality.

ARABOSAI believed that its strategic plan should be in line with INTOSAI's priorities, and considered this alignment one of the core principles in setting its goals and agenda. Besides, it has made assisting SAIs to follow up and review the 2030 Agenda for Sustainable Development a fundamental priority that was taken into account in setting ARABOSAI's strategic themes and the relevant support it intends to provide for member SAIs in the coming period. The same alignment applies with other priorities related to enhancing SAIs professionalism through supporting them for standards application and performance assessment. In setting its strategic priorities, ARABOSAI also took into consideration the requirements for communication with stakeholders and strategic management.



ARABOSAI is aware of the fact that the achievement of these various strategic goals is contingent on enhancing its capacities and governance. Therefore, this aspect was given due consideration by designating a strategic priority for enhancing its financial and technical capacities, as well as revising its Statues and organizational structure. ARABOSAI also fostered and facilitated cooperation and professional competency among the regional organizations by signing a memorandum of understanding with AFROSAI-E on the development of bilateral technical cooperation and the revision of INTOSAI Cooperation Framework.

Additionally, it is necessary to highlight that the perception and proper preparation of ARABOSAI Strategic Plan (2018-2022) should be followed by periodic review and assessment to ensure response to the changing and evolving needs and demands. Therefore, the Secretariat is determined to continue to listen to SAIs demands, which would enable them to tackle the common and crosscutting challenges, and help them to consolidate the significant gains ARABOSAI has been achieving globally as a regional organization or through its member SAIs.

Finally, I would like to thank all those who have contributed to the preparation of this plan, especially the Strategic Plan Committee, which sought to provide the guarantees necessary to the success of this work.

May Allah help us succeed in all our endeavors for the good of our organization.

**Premier President of the Court of Accounts in Tunisia
and the General Secretary of ARABOSAI
Nejib Gtari**

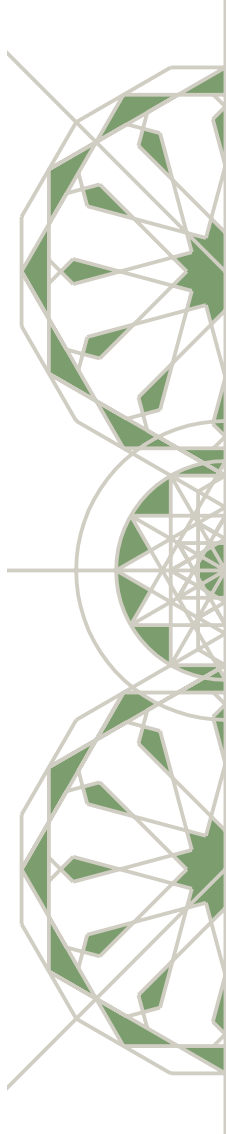
Preface

ARABOSAI's Strategic Plan (2018-2022) was developed as part of its keenness to improve the quality of audit works, capture SAIs needs, and in order to continue its efforts towards institutional excellence in performing the various tasks and activities that would help member SAIs to keep pace with the latest developments and best practices in financial audit and professional standards. ARABOSAI believes that its Strategic Plan should be adopted as a systematic approach. The plan was therefore designed to effectively respond to the accelerating and increasing global changes, given that strategic management is an important and essential tool for thinking and development towards achieving the goals and targets.

In order to attain a comprehensive and integrated strategic plan that would fulfill the aspirations and needs of ARABOSAI and all stakeholders, this plan was developed according to best global practices by following a clear methodology based on INTOSAI Development Intuition for strategic planning. A report was prepared on the implementation of Strategic Plan (2013-2017), followed by a questionnaire to measure member SAIs feedback on ARABOSAI Strategic Plan. The questionnaire involves defining the needs, expectations and proposals for ARABOSAI support, as well as assessing the strengths and weaknesses in its work in order to engage SAIs in defining the future needs, accomplishments and difficulties. Subsequently, a meeting was held in Algeria and attended by the Chairs of ARABOSAI Committees and SAIs representatives to discuss preparing an outline on the directions and priorities of ARABOSAI Strategic Plan (2018-2022).

In this regard, this plan is a further step towards making ARABOSAI a model for the regional audit organizations. The third strategic plan for the period (2018-2022) comprised five main priorities that generally reflect the priority strategic issues and matters. Crosscutting Priority (1) aims at supporting the capacities of member SAIs in SDGs auditing, whereas Crosscutting Priority (2) focuses on strengthening communication between SAIs and stakeholders. With regard to Crosscutting Priority (3), it underlines supporting member SAIs in strategic management and application of Performance Measurement and Reporting Framework, while Crosscutting Priority (4) calls for assisting member SAIs in application of standards. However, improving the organization's capacities and governance is covered in Crosscutting Priority (5).

The implementation of these priorities entails that all partners should translate and apply these priorities in practice. The institutional work should also be carried further to implement, follow up and periodically assess the plan in accordance with modern managerial and scientific bases that would eventually lead to goals achievement, while avoiding any deviation.



What distinguishes this plan from the previous ones is that it addresses the theme of supporting the capacities of member SAIs in SDGS auditing. This support would ensure ability to prioritize SDGs auditing at SAIs level and reporting on government's readiness to achieve the goals and meet the obligations, as well as reviewing the progress and working in a more integrated and effective manner.

ARABOSAI will continue to enhance communication between SAIs and stakeholders, which would enable them to develop a plan to manage and promote greater involvement by stakeholders, in addition to practicing the communication strategies with them. This would enhance SAIs transparency and accountability to stakeholders. ARABOSAI will also support SAIs capacities to enhance their independence, thereby performing their tasks objectively and effectively without any external influences.

In order to perform audit works professionally, SAIs should carry out self-assessment and evaluate their performance and compliance with the international standards and best practices to meet the needs of stakeholders. This would also result in making a difference in the lives of citizens by enhancing good governance and fostering the principles of accountability and transparency.

Although recognizing the scope of challenges and obstacles facing the organization, we believe that our vision of "assisting SAIs to carry out their mandates efficiently and effectively with a view to enhancing transparency, accountability, and anti-corruption, and in order to foster trust between the organization and its audited entities in particular, and with the society in general" can be achieved by carrying out our mission "ARABOSAI is a regional professional independent organization aiming at forging links and enhancing interaction among member SAIs in the field of overall audit, both technically and practically, as well as improving its institutional capacities through raising audit awareness and organizing collaboration with international and regional organizations."

Therefore, we are honored and pleased to present ARABOSAI Strategic Plan (2018-2022), and are fully confident that member SAIs will give this plan due consideration and make the necessary contributions to its implementation and achievement for the benefit of our SAIs.

ARABOSAI Strategic Plan Committee



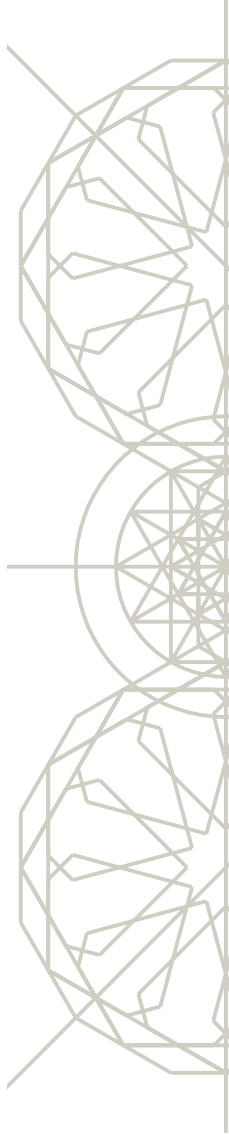
Methodology and Mechanism of 2018-2022 Strategic Plan Preparation

Decision No. 230/2016 E.C (53) issued by the 53rd meeting of ARABOSAI Executive Council held during the period from 17-18 October 2016 in the Republic of Tunisia on ARABOSAI strategic plan, has included "Utilizing the new methodology adopted by INTOSAI Development Initiative (IDI) in strategic management of the SAIs and INTOSAI regional organizations, which focuses on measuring results and impact of the SAIs along with their framework". Subsequently, this decision was adopted by ARABOSAI General Assembly at its 12th regular session held in the Republic of Tunisia during the period from 19-21 October 2016.

In implementation of this decision, the Strategic Planning Committee invited INTOSAI representative to present a workshop on the IDI approach in regional strategic management. This took place on the sidelines of its seventh meeting in Saudi Arabia during the period from 26th of February to 1st of March 2017.

At the 55th meeting of ARABOSAI Executive Council held in Qatar on 28-29 March 2017, and after hearing the presentation by the Chair of Strategic Planning Committee regarding the results of implementing ARABOSAI Strategic Plan 2016, the Council endorsed the committee's recommendations. In preparing the Strategic Plan (2018-2022), the Council highlighted the following:

- Adopting the Strategic Management Model for the regions and the approach for regional strategic management, which were developed by IDI as a reference for preparing ARABOSAI Strategic Plan.
- Continuing cooperation between ARABOSAI- represented by Strategic Planning Committee- and IDI to prepare the organization's strategic and operational plan.
- Supporting SAIs top management in the development and expeditious finalization of the strategic plan by promoting a consultative meeting between Strategic Planning Committee, Institutional Capacity Development Committee, Professional and Audit Standards Committee, ARABOSAI Environmental Audit Committee, IDI and the SAIs top management. This meeting would be conducted with a view to understanding SAIs needs and expectations, as well as providing the needed information and facilitating the committee's meetings during preparation of the plan.

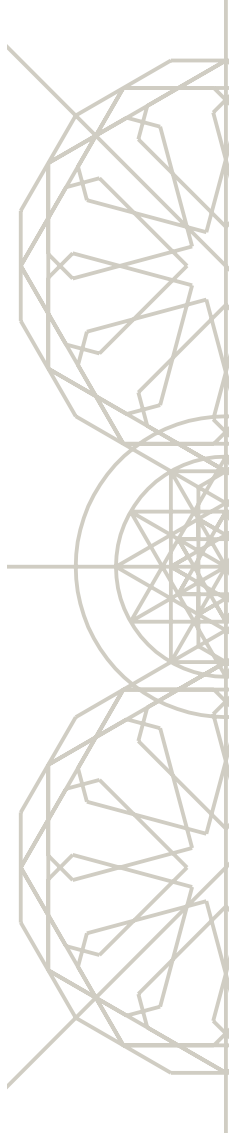


In preparation for developing the new strategic plan, the Strategic Plan Committee has carried out the following tasks:

- Developing a timetable for finalizing the new strategic plan.
- Referring to INTOSAI Strategic Plan (2017-2022) and the strategic plan of certain regional organizations to inform development of the new strategic plan.
- Sending a questionnaire to member SAIs in April 2017 to identify their needs for inclusion in the new strategic plan, in addition to collecting their feedback on the Strategic Plan (2013-2017).

Subsequently, a consultative meeting was conducted on developing the new ARABOSAI Strategic Plan on 17-19 July 2017. The meeting was hosted by the Algerian Court of Accounts and attended by representatives from 11 SAIs and Chairs of ARABOSAI committees (Institutional Capacity Development- Professional and Audit Standards- Environmental Audit). The General Secretariat representative and IDI representative were involved, as well. The consultative meeting comprised the following items:

- A presentation on achievements of the Strategic Plan (2013-2017), along with the recommendations and encountered difficulties.
- Presentations by the General Secretariat, Institutional Capacity Development Committee, Professional and Audit Standards Committee and Environmental Audit Committee. The presentations addressed their achievements and perceptions with regard to the new strategic plan.
- A presentation on findings of the questionnaire that was sent to member SAIs and taken by 17 SAIs out of 22. The presentation comprised the needs and expectations for ARABOSAI support, support mechanisms, and assessment of the current ARABOSAI Strategic Plan. It also provided an analysis for the strengths, weaknesses, opportunities and threats encountering ARABOSAI in the times ahead.
- A presentation on findings of INTOSAI Global Survey, where the objectives, structure and outcome of the survey were introduced. The presentation also referred to the contribution of Arab SAIs in the survey and their findings. The questionnaire pointed out areas for improving performance within Arab SAIs such as reviewing the manuals, updating the standard-based auditing approach, and supporting the follow-up of audit work findings.
- A presentation outlining INTOSAI Strategic Plan and addressing the priorities, strategic goals and the role of the regions.
- A presentation by IDI representative on regional strategic management, including a general introduction to strategic management, Strategic Management Model for the regions, the approach of regional strategic management, and the performance indicators.



■ A workshop by IDI representative on Strategic Plan Framework, demonstrating the Strategic Management Model for INTOSAI regions. The workshop also comprised a work discussion, where participants were divided into four groups to answer the following questions:

Question 1: Are there priorities approved by the Executive Council?

Question 2: What are the main five priorities for ARABOSAI?

Question 3: What are the support mechanisms used currently by ARABOSAI?

Question 4: What mechanisms will ARABOSAI adopt for achieving their future priorities?

Question 5: What are the principles of ARABOSAI for providing services to member SAIs?

Question 6: What are the results of ARABOSAI?

Question 7: What are the areas for supporting capacities within ARABOSAI?

■ At the end of the consultative meeting, the workshop findings were reviewed. The findings comprise setting five priorities, as well as the support mechanisms, principles, and values to be adopted in ARABOSAI Strategic Plan (2018-2022), which are outlined as follows:

Priority (1): Sustainable Development Goals (SDGs).

Priority (2): Communication with stakeholders.

Priority (3): Supporting strategic management and application of Performance Measurement and Reporting Framework.

Priority (4): Standard-based auditing approach/ Code of Ethics.

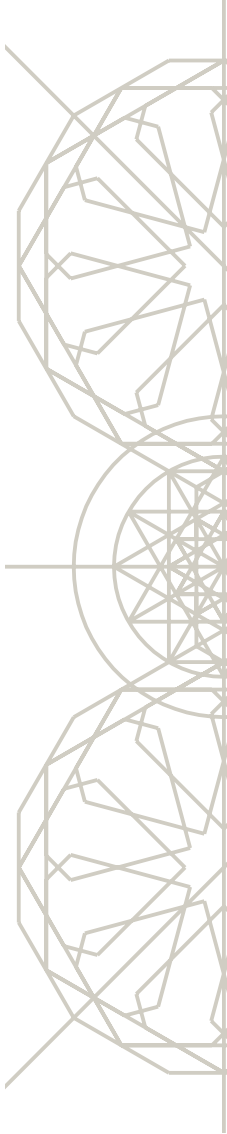
Priority (5): Improving the organization's capacities and governance.

The proposed support mechanisms were: coordinating with donors, developing a framework for quality assurance mechanisms, and mutual learning.

While the proposed principles were: Aligning with INTOSAI, Do not leave anyone behind, Considering priorities, and Focusing on results.

As for the values, the following values were agreed: Professionalism, Integrity, Cooperation and Quality.

Furthermore, the Strategic Plan Committee held their 8th meeting on 20-21/7/2017 in People's Democratic Republic of Algeria in a view to draft the priorities approved during the consultative meeting. It was highlighted that these priorities represent the role ARABOSAI should carry out in assisting SAIs. The first four priorities are related to the services ARABOSAI will provide to member SAIs, while the fifth priority was set for the areas for supporting capacities within ARABOSAI. It has been agreed as follows:



Priority (1): Supporting the capacities of member SAIs in SDGs auditing.

Priority (2): Strengthening Communication between SAIs and stakeholders.

Priority (3): supporting member SAIs in strategic management and application of Performance Measurement and Reporting Framework

Priority (4): Assisting member SAIs in application of standards.

Priority (5): Improving the Organization's capacities and governance.

The committee has defined the services for each priority, which ARABOSAI would strive to achieve during the period (2018-2022) for being a necessity in this phase. The services mechanisms were defined as well; it was approved on the mechanisms used in ARABOSAI Strategic Plan (2013-2017), in addition to E-learning, facilitation, and cooperative audit. The expected results of the new strategic plan were specified in: 1- High-capacity Arab SAIs 2- Model regional organization. The forthcoming stages of finalizing the plan have been set in the meeting, as well. It was highlighted that more guarantees should be provided for implementing the strategic priorities by further engagement of ARABOSAI committees' Chairs through giving their feedback on the plan after being finalized.

Afterwards, the committee has carried out the following actions:

- Redrafting the introduction, vision and mission.
- Drafting the priorities, services and performance measurement indicators related to services at the SAIs and ARABOSAI levels.
- Revising the Strategic Plan Project Document by the committee members.
- Submitting the version approved by the committee to the secretariat in order to be circulated to committees Chairs for their consideration.
- Submitting the approved version after making the modifications proposed by the committees to the secretariat in order to be circulated to the Chairs of member SAIs for information.
- Developing and submitting the end-state vision for the strategic plan to ARABOSAI general secretariat in order to be presented to the Executive Council at its 56th meeting for approval.

It is noteworthy that Teamwork software was used by Strategic Plan Committee as a networking mechanism among its members. The software was used throughout committee's works concerning the completion of Strategic Plan (2018-2022), allowing all members to carry out the tasks specified in the timeline and therefore complete the plan in a timely manner.

Mission

ARABOSAI is a regional, professional, and independent organization aiming at forging links and enhancing interaction among member SAIs in the field of overall audit, both technically and practically, as well as improving its institutional capacities through raising audit awareness and organizing collaboration with international and regional organizations.

Vision

The Organization aims at assisting SAIs to carry out their mandates efficiently and effectively with a view to enhancing transparency, accountability, and anti-corruption, and in order to foster trust between the organization and its audited entities in particular, and with the society in general.

Crosscutting Priorities

- 1 Supporting the Capacities of Member SAIs in SDGs Auditing
- 2 Strengthening Communication between SAIs and Stakeholders
- 3 Supporting Member SAIs in Strategic Management and Application of Performance Measurement and Reporting Framework
- 4 Assisting Member SAIs in Application of Standards
- 5 Improving the Organization's Capacities and Governance

Principles

- Aligning with INTOSAI
- Do not leave anyone behind
- Considering priorities
- Focusing on results

Values

- Professionalism
- Integrity
- Cooperation
- Quality



Crosscutting Priorities

Crosscutting Priority (1): Supporting the Capacities of Member SAIs in SDGs Auditing

The theme of sustainable development is one of the topics that received considerable attention during the last 20 years due to the new financial and social crises emerging globally and their impact on all countries. This urged the countries to adopt theories and mechanisms that would achieve social justice, environmental protection, and sustainable development, thereby preserving the rights of future generations. At the World Summit on Sustainable Development, held at United Nations (UN) Headquarters in September 2015, UN Agenda for Sustainable Development was adopted by global agreement.

The main objectives up to year 2030 were defined by 17 key goals, each with 169 sub-goals aiming at the achievement of human-based economic, environmental and social objectives.

The 23rd UN/INTOSAI Symposium held in 2016 highlighted the main contributions that can be made by INTOSAI community and SAIs in order to implement and audit the SDGs effectively and efficiently. During strategic planning, ARABOSAI plans to support member SAIs to audit SDGs implementation by raising awareness of the SDGs and assisting SAIs to assess the government's readiness for achieving these goals.



Raising Awareness of the Importance of Auditing SDGs

Assisting Member SAIs to Assess their Governments' Readiness for SDGs Implementation and Reporting of Results

Results at
SAI Level

An institution that is capable of prioritizing SDGs auditing

Reporting on the results of governments' readiness for SDGs implementation and fulfillment of international obligations

Results at
ARABOSAI Level

An organization that is capable of reporting on the results of SDGs auditing

Reporting on the results of government's readiness for SDGs implementation according to IDI manual

1-1 Raising Awareness of the Importance of Auditing SDGs:

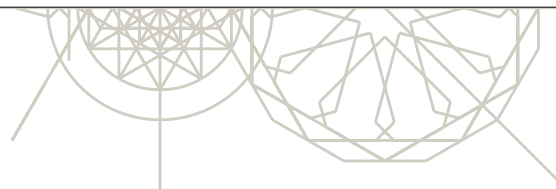
ARABOSAI is planning to support awareness activities on the main sustainable development goals and sub-goals in order to assist member SAIs in defining their priorities with regard to auditing their countries, for being an issue of national, regional and international significance. The awareness activities targeted by ARABOSAI are based on the guidelines provided for SAIs by INTOSAI and IDI Manual. The provided support will comprise educational approaches and involve creating trainers to raise awareness of SDGs auditing and to publicize SAI's role and specificity of SDGs audit approach in terms of

defining audit resources, i.e. evidences and primary data. ARABOSAI support will also include conducting workshops and symposiums, and enrichment of ARABOSAI website with the main publications, in addition to sharing knowledge with other INTOSAI regions having previous experiences in this field. Scientific and applied researches and competitions on this aspect will be included as well. Furthermore, one of ARABOSAI's endeavors is that adequate awareness by SAIs and their understanding of SDGs national priorities would result in high quality audits at the regional level.

1-2 Assisting Member SAIs to Assess their Governments' Readiness for SDGs Implementation and Reporting of Result:

In ensuring respect for the principles of good governance, accountability and transparency in management of public funds within achieving the SDGs, the role of ARABOSAI stands out as a prominent member in the society who can play a vital role in supporting SAIs. The role of ARABOSAI involves empowering SAIs with necessary capacities to assess the quality of their mandated tasks, providing professional information, and supporting the efforts towards achieving the SDGs. ARABOSAI is significantly important to its national systems for its mandates and focus on government expenditure, in addition to its effective cooperation with the regional organizations. The most significant areas of ARABOSAI support involve assisting member SAIs

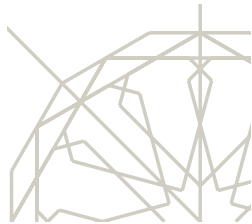
to assess governments' readiness and national systems preparedness to report on the progress towards achieving the SDGs, along with reporting the results not only at the national and regional levels, but also globally. ARABOSAI strives to align with INTOSAI in this area and provides support to find solutions to implementation difficulties. The organization is planning to support this assessment through holding conventional training or E-learning in accordance with IDI methodology to assess governments' readiness for SDGs implementation and fulfillment of their international obligations. The support also comprises knowledge sharing and enrichment of ARABOSAI website with the main regional experiences on this field.



Crosscutting Priority (2): Strengthening Communication between SAIs and Stakeholders

The main objective behind establishing communication between SAIs and stakeholders is to bring about a constructive change and to reach good understanding of the developments in audit work on a wider scope, in addition to holding a meaningful dialogue with stakeholders on the tasks of these SAIs. This would enhance governmental performance and contribute to constructive recommendations with a view to making corrections and promoting accountability and transparency. ARABOSAI

believes that an effective SAI should be a good partner and in tune with all those involved in its work. To ensure integration with target stakeholders, ARABOSAI must be effectively involved. This includes empowering SAIs to develop proper mechanisms for setting and activating their communication strategy, as well as identifying the priority parties for their communication. Additionally, communication must be utilized to support SAIs independence, thereby promoting their added value.



- Assisting member SAIs in preparing the Stakeholders Communication Strategy
- Assisting SAIs in implementing the Stakeholders Communication Strategies

Supporting SAIs capacities in communicating with stakeholders to establish the concept of independence

Results at SAI Level

SAIs capable of communicating with stakeholders according to a certain methodology

SAIs capable of identifying the importance of their independence for increasing the values and benefits they contribute to society and the difference they made in citizens lives

Results at ARABOSAI Level

An organization that is capable communicating with stakeholders, and particularly with member SAIs and the international society

An organization that supports the independence of member SAIs through assisting them to develop a clear Stakeholders Communication Strategy

2-1 Assisting Member SAIs in Preparing the Stakeholders Communication Strategy:

Supporting member SAIs to identify the external and internal stakeholders, along with their needs and means of communication through an integrated training program, which would enable SAIs to develop a plan for managing and promoting further involvement by stakeholders. This would have a positive impact on the process of accountability and would provide a better understanding of the values and benefits of SAIs within ARABOSAI regions, ensuring that audit results are effectively communicated to public and stakeholders. This would provide ARABOSAI a greater capacity and broader

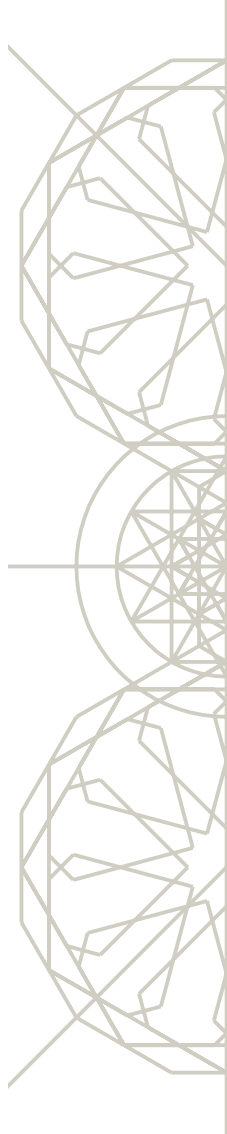
scope to promote its activities and highlight its achievements at the regional level, ensuring capitalization of the best opportunities and consolidation of official relations with donors and bilateral relations with partners. This is carried out through an integrated training program in cooperation with IDI. During the program, trainees from member SAIs will receive the materials then apply the acquired knowledge in practice. Afterwards, they will obtain their findings, provide feedback and submit their remarks in order to establish an exemplary communication strategy.

2-2 Assisting SAIs in Implementing the Stakeholders Communication Strategies:

Once the needs of stakeholders are defined and a management plan is developed for their collaboration, the strategy is implemented and monitored to maintain effective communication with all stakeholders designated in the planned strategy. The strategy will be implemented

at SAI level to enhance transparency and accountability of all member SAIs towards stakeholders, and in order to individually support the activities of each SAI within the region.





2-3 Supporting SAIs Capacities in Communicating with Stakeholders to Establish the Concept of Independence:

SAIs independence is a fundamental issue and central theme of financial audit. Therefore, the essential requirements for an independent financial audit have always been on the agenda of INTOSAI conferences and seminars. The adoption of Lima Declaration marked an important milestone in laying the foundations for financial audit independence. The impact of this significant progress continue to be felt to this day. Besides, Mexico Declaration has successfully translated the role of INTOSAI in grounding the independence of financial audit. It was followed by UN General Assembly Resolution No. A/66/209 on SAIs independence, which was a vital leap for the joint efforts towards enhancing SAIs independence. This resolution not only recognizes that it is impossible for SAIs to carry out their tasks objectively and effectively unless they are independent of audited entities, protected against external influence and are granted the deserved universal recognition, but it also serves as a powerful tool that promotes efforts towards grounding the desired independence ARABOSAI aspires to achieve.

Therefore, ARABOSAI believed that its strategic plan should assume the role of advocate and supporter of SAIs leaders and should sensitize stakeholders, including a number of parliamentarians, on the importance of independence for SAIs work. This is achieved by conducting a forum in coordination with one of INTOSAI regions to promote a more effective engagement with stakeholders in the process of accountability and to foster understanding of member SAIs values and benefits, as well as defending SAIs independence to ensure effective communication of their works outcomes to the public.

Crosscutting Priority (3): Supporting Member SAIs in Strategic Management and Application of Performance Measurement and Reporting Framework

SAIs have a significant role in enhancing efficiency, accountability, effectiveness and transparency of the general management. This entails continuous efforts to improve their perspectives on issues relevant to their competencies at all levels. In the convention that strategic planning is important in supporting this role, leaders of member SAIs have adopted this mechanism which helped them to achieve good governance within SAIs. However, this mechanism still needs to be better activated and established. ARABOSAI would work on this task in

order to enhance the effectiveness of strategic planning, enabling them to address and manage challenges posed by the changing dynamic environment. The application of SAI Performance Measurement Framework (SAI PMF) is considered one of the means for SAIs self-assessment. It is expected that SAIs strategic plans will be oriented on the results of this assessment, which would thereby ensure responsiveness to the needs of target stakeholders and efficiency of SAIs in exercising their full powers and attaining their goals.

	<p>Supporting top management in establishing the Strategic Management Methodology</p>	<p>Supporting capacities of member SAIs in the field of Strategic Management</p>	<p>Assisting member SAIs in the application of performance management and reporting framework</p>
<p>Results at SAI Level</p>	<p>Good governance and effective management</p>	<p>SAIs with clear vision with regard to the areas of management, auditing, implementation, monitoring and reporting</p>	<p>Ideal, transparent and accountable SAIs</p>
<p>Results at ARABOSAI Level</p>	<p>An organization that has strategic SAIs with good governance and ability to provide the intended values and benefits</p>	<p>Coordinating donor support with an approved monitoring mechanism, and promoting knowledge sharing via a clear communication strategy</p>	<p>Coordinating and reviewing the measurement of performance framework</p>

3-1 Supporting Top Management in Establishing the Strategic Management Methodology:

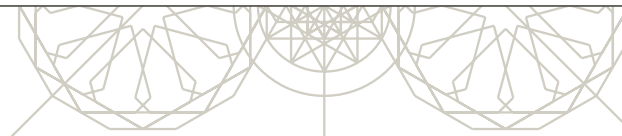
Strategic management is needed by SAIs in order to reach a series of decisions and activities leading towards developing effective strategies for achieving their goals. ARABOSAI, therefore, has decided to prioritize establishing the concepts of strategic management based on analysis of the work environment and in line with the rapid changes of the external environment. It has also decided to establish an organizational structure and

an open and extensive working mechanism that attach great importance to the issue of internal governance and competency within SAIs, as well as the efficiency of their operations. The supporting mechanisms presented in this area will comprise conducting a seminar for SAIs top management on strategic management and knowledge sharing with other INTOSAI regions to capitalize on their experiences in this field.

3-2 Supporting Capacities of Member SAIs in the Field of Strategic Management:

To complement the first item of this priority, ARABOSAI would endeavor to train a number of staff within member SAIs on IDI Strategic Planning Manual

in order to enable them to prepare their SAIs strategic plans in accordance with INTOSAI methodology.





3-3 Assisting Member SAIs in Application of Performance Management and Reporting Framework:

SAI Performance Measurement Framework (SAI PMF) is one of the means for self-assessment. It was developed by INTOSAI Working Group on Value and Benefits of Supreme Audit Institutions (WGVBS) and supported by INTOSAI and donors. SAI PMF was approved at XXII INCOSAI held at Abu Dhabi in 2016 to enable SAIs to perform self-assessment and measure their performance and commitment to the international standards and good practices, thereby leading by example in meeting the needs of stakeholders and making difference in the lives of their citizens. ARABOSAI endeavors to achieve the following results for its member SAIs through implementing the assessment mechanism:

- Identifying the strengths and weaknesses within these SAIs.
- Reporting on performance of the management and the governance mechanisms.
- Facilitating reporting to stakeholders that are taking advantage of SAIs works.
- Measuring the progress in performance.
- Demonstrating the values and benefits of these SAIs to the citizens.
- Providing opportunities for external support to develop institutional and professional capacities within member SAIs.

In this regard, ARABOSAI is seeking donor support in implementing the learning programme that would enable SAIs to facilitate the implementation of this framework.

Crosscutting Priority (4): Assisting Member SAIs in Application of Standards

In conformity with INTOSAI's approach of introducing radical changes in the work of SAIs to have a profound and long-term impact globally by launching the ISSAIs, ARABOSAI has devoted a great deal of attention to implementing these standards with a view to performing audit works professionally. Implementation of standards would contribute to strengthening the role of SAI and provide an opportunity to enhance professionalism of the government's auditor. This will be achieved through training a number of employees on

modern methodologies for standard-based auditing, as well as performing ideal audit tasks, sharing knowledge and experiences on implementation of these standards with other regions and highlighting the importance of audit works documentation. In addition to ensuring the quality of audit work by preparing a special manual, and fostering adherence to professional standards within member SAIs, particularly the standards relevant to their integrity.



	Supporting the efforts of member SAIs in standards implementation	Assisting member SAIs in documenting their works as per standards requirements	Assisting member SAIs in setting the mechanisms for Quality Assurance	Assisting member SAIs in implementing Code-of-Ethics standards
Results at SAI Level	An SAI that is cable of implementing audit tasks in accordance to the ISSAIs	Competent auditors and highly professional SAIs	Implementing audit processes for an independent quality assurance	SAIs working in line with code-of-ethics standards
Results at ARABOSAI Level	A highly professional organization	A professional organization working in line with the ISSAIs	SAIs with high integrity and transparency	The model organization

4-1 Supporting the Efforts of Member SAIs in Standards Implementation:

This item aims at building on achievements done during the previous strategic plan with regard to establishing the standards. In addition to promoting further sharing of knowledge, assisting member SAIs in the successful implementation of International Standards of Supreme Audit Institutions (ISSAI) Framework is considered one of the key strategic priorities for the upcoming period. This area will focus on training and E-learning

mechanisms for a number of programs such as anti-corruption program, in accordance with Performance Audit and in cooperation with IDI. Efforts will be intensified to perform ideal and ISSAI-based audit tasks in the three types of audit (financial, compliance and performance). Knowledge and expertise on standards implementation will also be shared with other INTOSAI regions.

4-2 Assisting Member SAIs in Documenting their Works as per Standards Requirements:

The main principles of audit oblige the auditor to document all issues and evidences that would prove accomplishment of the audit task according to these principles. This involves maintaining the working papers he prepares, acquires and saves. Since audit documentation is considered significantly important, ARABOSAI placed considerable emphasis on documentation of the performed audit procedures and obtained audit evidence, as well as

documenting the assembly of the final audit file in accordance with ISSAI 1230. In that pursuit, ARABOSAI would adopt mechanisms such as conducting training programs on audit documentation and sharing expertise with other INTOSAI regions to capitalize on their experiences and best practices in the field of documentation.



4-3 Assisting Member SAIs in Setting the Mechanisms for Quality Assurance:

The main function of SAIs is to provide value and benefits for their citizens by performing high quality audits in compliance with the INTOSAI Quality Standards, which was approved at XX INCOSAI in Johannesburg, South Africa, in 2010. This would have a positive impact on SAIs work in significant areas at the regional and national levels, thereby contributing in setting the principles of accountability, transparency and integrity for those charged with governance. Therefore, ARABOSAI decided to include in its strategic plan supporting the member SAIs in performing high quality and ISSAI-based audits in an effort to scale up those SAIs at the regional level.

It is worth mentioning that these SAIs should not only implement these standards in audit works, but also focus on areas with high materiality at the national level. ARABOSAI strategy for achieving this item will be based on activating a manual for Audit Quality Assurance and training a number of employees within member SAIs on the manual's approach and its applications. In addition to setting up a regional task force comprising a number of experts on audit quality assurance from member SAIs. These experts will be in charge of backstopping SAIs at their workplace.

4-4 Assisting member SAIs in Implementing Code-of-Ethics Standards:

SAIs can use Into-SAINT, a self-assessment tool for integrity, to analyze their integrity risks and assess maturity level of their integrity control systems, as Into-SAINT is considered an important tool in the implementation of ISSAI 30, code of ethics. An SAI should be viewed as a source for trust, honesty and credibility. These qualities are supported by the SAI itself, as it adopts and applies the ethical requirements for concepts of integrity, independence, objectivity, confidentiality and efficiency for being core values in the code of ethics. An audit should adhere to high behavioral standards while carrying out his audit mandate and in dealing with the employees of audited entities.

ARABOSAI has aimed at supporting integrity and ethics with a view to ensuring the integrity of member SAIs under its umbrella. In achieving SAIs integrity, ARABOSAI will raise awareness of Into-SAINT concept and publish the indicators for SAIs integrity assessment in its website. The organization will also coordinate with donors to seek their support and funding for launching the project of SAIs integrity assessment, as well as conducting training courses to facilitate the application of these indicators and capitalize on experiences of other ARABOSAI regions on SAIs integrity assessment.

Crosscutting Priority (5): Improving the Organization’s Capacities and Governance

ARABOSAI endeavors the development of its capacities and is significantly focused on this theme, while drawing attention to two issues:

First: Organizational aspects (by revising ARABOSAI Statues and

Organizational Structure).

Second: Training of ARABOSAI human resources with a view to narrowing knowledge and skills gap between auditors in the various SAls at all levels.



Developing ARABOSAI Statues, Organizational Structure and Procedural Rules in compliance with the final modifications of INTOSAI Statues

Developing ARABOSAI expertise to ensure an efficient and effective management (E-learning, dealing with donors, (quality assurance

Supporting ARABOSAI human resources

Results at SAI Level

SAls supported and assisted by ARABOSAI and the international community

SAls cable of providing high quality services

An efficient and effective SAI for operating under a highly professional organization

Results at ARABOSAI Level

-Streamlining of procedures, which would expedite the decision-making process
-High quality and regional impact

Enhancing donors trust and attaining their support

An efficient and effective organization that leads by example

5-1 Developing ARABOSAI Statues, Organizational Structure and Procedural Rules in Compliance with the Final Modifications of INTOSAI Statues:

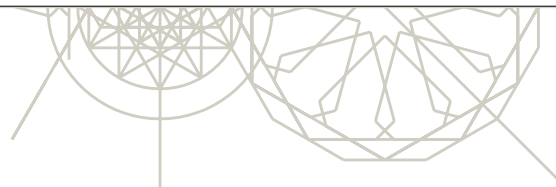
Consistent with the final modifications of INTOSAI Statues, ARABOSAI has considered revising its Statues, Organizational Structure and Procedural Rules to keep up with its next steps and the role it should play. A team of certain member SAIs was set up to examine the current Statues and propose

areas for modifications in order to facilitate and streamline works and procedures of internal governance, thereby expediting decision-making process. This will reflect on transparency of the procedures and would lead to regional excellence that would attract donors.

5-2 Developing ARABOSAI Expertise to Ensure an Efficient and Effective Management (E-learning, dealing with donors, quality assurance):

Setting up a team of experts from member SAIs to provide support in different areas, such as forming taskforces on E-learning and Quality Assurance, as well as designating a special team within ARABOSAI to coordinate with donors on provision of new resources for its financial support. This item also involves submitting support projects to the Executive Council in all areas, building upon the knowledge of experts within member SAIs to develop

skills and capacities within ARABOSAI personnel and to improve and enrich its website with the main publications and leading experiences. In addition to enhancing communication through increasing presence in international fora and creating opportunities for collaboration and coordination with other INTOSAI regions, particularly in topics of common interest.





5-3 Supporting ARABOSAI Human Resources:

The pursuit of a high level of professionalism and efficiency entails focusing on skills and capacity development for the human resources within the organization, aiming at narrowing the knowledge and skills gap between auditors in various SAIs at all levels. Therefore, ARABOSAI has prioritized for the next phase supporting and assisting member SAIs that need development of the skills and capacities within its human resources, especially those that may be suffering from exceptional circumstances. This support will reduce variation in the level of professionalism between member SAIs, thereby improving and enhancing their professionalism and efficiency in carrying out their audit mandate via different means, such as knowledge-sharing platforms and communities of practice, which would reflect positively on SAI performance and thus affecting the performance of the entire organization.

