



**SECRETARIAT GENERAL DE L'AFROSAI**

**AFROSAI GENERAL SECRETARIAT**

**REPUBLIQUE DU CAMEROUN**



**SECRETARIAT**

**TRIBUNAL DE CUENTAS- SPANISH COURT OF AUDIT**

## **Framework for the implementation of the AFROSAI-EUROSAI Memorandum of Understanding**

### **Background :**

The 2017-2022 INTOSAI Strategic Plan encourages Regional Organizations to establish, among themselves, cooperation links for the exchange of experience and the sharing of knowledge. It is within this perspective that AFROSAI intends to develop the Memorandum of understanding (MoU) signed with EUROSAI in 2014, in Lisbon, Portugal.

As a reminder, through the said MoU AFROSAI and EUROSAI took the commitment to facilitate the building of professional capacities in order to improve auditing, enhance development and the transfer of knowledge and the sharing of experiences, for the benefit of their member SAs. Their Secretariats were therefore entrusted with the responsibility of drawing up proposals on the areas and means of achieving such cooperation.

The first initiative in this direction was the meeting of the Executive Organs and the General Secretariats of the two Organizations on December 8, 2016, in Abu Dhabi, on the sidelines of the INTOSAI Congress. The purpose of that meeting was to

discuss the prospects for the implementation of the agreement between the two Regions. Subsequently, the Regional Secretariats of AFROSAI and EUROSIAI were invited to develop a framework, outlining main areas and initiatives to be carried out within this framework. During the X EUROSIAI Congress in Istanbul, on 25 May 2017, the draft of this framework was discussed among representatives of both Regions who afterwards distributed the revised version within their Organizations. The final version of this document was agreed internally by each Region.

This framework is proposed to outline the main aspects that this cooperation will focus on.

Domain	Objective	Mechanism
<b>I. Cooperating to strengthen Institutional Capacities of SAI</b>	Exchange of experiences and lessons learned from the results of the self-assessments, peer reviews and other evaluations	<p>Identify SAIs in EUROSAI willing to share good practices and receive AFROSAI members in study visits</p> <p>Participation of auditors of AFROSAI and EUROSAI in seminars or training sessions on the topic (organized by EUROSAI or AFROSAI)</p> <p>Exchange of materials on the topic</p>
	Quality control and quality assurance within SAIs	<p>Identify SAIs in EUROSAI willing to share good practices and receive AFROSAI members in study visit</p> <p>Participation of auditors of AFROSAI and EUROSAI in seminars or training sessions on the topic (organized by EUROSAI or AFROSAI)</p> <p>Exchange of materials on the topic</p>

<p><b>II Cooperating to enhance professional capacities of SAIs staff</b></p>	<p>Enable SAIs staff to share knowledge on current audit topics of common interest (environmental auditing, audit of municipalities, open data, implementation of ISSAIs, et cetera)</p>	<p>Exchange lists of training events, to facilitate the coordination of the Regions' agendas for seminars, training events and conferences and the identification of subjects of common interest</p> <p>When feasible for the host of the event, invite participants of the other Region to attend training activities on subjects of common interest (such as SDGs, IFFs, environmental auditing, and municipal audits)</p> <p>Share training materials on issues of common interest, upon the request of the other Region</p> <p>Facilitate the dissemination within the Region of the training materials shared</p> <p>Share list of experts/facilitators existing in the 2 regions for mutual benefit</p> <p>Explore mutual interest in cooperative audits</p> <p>Facilitate each other the databases of audits/products and materials and disseminate them among the Region's members</p> <p>Explore the functionalities of the Community portals that can be shared or used by both Regions</p>
---	--	---