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ARABOSAI NEWSLETTER

For a Brighter Auditing Future
Celebrating 50 Years of Giving



50
years

The year 2025 marked a defining milestone for the global and Arab audit community. It was a year in which Supreme Audit Institutions (SAIs) demonstrated, with clarity and conviction, their essential role in safeguarding public funds, strengthening governance, and responding to unprecedented global challenges. As we open this February 2026 issue of the ARABOSAI Newsletter, we reflect with pride on two major achievements: the outstanding success of the 25th INCOSAI hosted by the Accountability State Authority of Egypt in Sharm El-Sheikh, and the 15th General Assembly of ARABOSAI hosted by the General court of Audit of the Kingdom of Saudi Arabia in Jeddah.

The 25th INCOSAI, held under the patronage of H.E. President Abdel Fattah El-Sisi, reaffirmed the central role of INTOSAI in shaping the future of public auditing. The Congress brought together an unprecedented global participation of SAIs and international partners, reflecting renewed confidence in collective Audit and multilateral cooperation. The adoption of the Sharm El-Sheikh Declaration, the handover of the INTOSAI Chairmanship to Egypt, and the rich discussions on auditing during financial crises and the use of artificial intelligence in audit work demonstrated that the profession is evolving decisively toward innovation, resilience, and greater impact.

For ARABOSAI, participation in INCOSAI XXV underscored the growing engagement of Arab SAIs in global professional dialogue. The themes addressed, digital transformation, sustainability, crisis responsiveness, and audit quality, are closely aligned with ARABOSAI's Strategic Plan 2023–2028, which emphasizes institutional strengthening, capacity development, and knowledge exchange.

At the regional level, the 15th General Assembly of ARABOSAI focused on governance, operational planning, and the continued implementation of strategic priorities. Member SAIs reviewed progress reports, endorsed operational and financial frameworks, and examined mechanisms to enhance coordination among committees and working groups. Particular attention was given to capacity building initiatives, including structured training programs and the evaluation of their impact.

The accompanying technical seminar on capacity development reflected a shared understanding that institutional strength begins with human capital. Discussions on strategic planning for capacity building, managing development processes, and measuring impact highlighted the importance of structured, forward-looking approaches to professional development. The graduation of the first cohort of the "Certified Arab Auditor Fellowship" program further symbolized ARABOSAI's determination to invest in future generations of audit professionals.

The convening Board of the 69th and 70th meetings of the Governing Board ensured continuity and coherence in implementing the Organization's decisions. The approval of the 2026 budget, operational plans, and committee structures confirms ARABOSAI's commitment to disciplined governance and results-based management.

Throughout 2025, ARABOSAI's committees and working groups demonstrated sustained engagement in delivering the objectives of the Strategic Plan. From advancing professional

and auditing standards, to strengthening IT audit capacities, auditing Sustainable Development Goals, and enhancing institutional capacity development, the Organization's structures worked cohesively to translate strategic priorities into concrete programs and initiatives. The mid-term evaluation of the Strategic Plan in the field of capacity development and the preparation of the 2026–2028 training and scientific research program are further evidence of this systematic approach.

At the same time, the vibrant activities of member SAIs - across Arab, regional, and international forums - underscore the dynamism of our community. Participation in global discussions on artificial intelligence, sustainability reporting, environmental auditing, anti-corruption, digital identity systems, and audit quality management demonstrates that Arab SAIs are not only adapting to global trends but actively contributing to shaping them.

As we look ahead to 2026, ARABOSAI remains firmly committed to three interconnected priorities: strengthening institutional independence and governance, enhancing professional excellence and innovation, and deepening regional and international cooperation. The successful organization of INCOSAI 2025 and the outcomes of the 15th General Assembly provide a strong foundation upon which to build the next phase of our collective journey.

In a rapidly changing global environment marked by economic uncertainty, technological transformation, and complex governance challenges, Supreme Audit Institutions stand as pillars of accountability and public trust. Through solidarity, knowledge-sharing, and continuous capacity development, ARABOSAI will continue to empower its member SAIs to fulfill their mandates with professionalism, integrity, and impact.

The achievements of 2025 are not an endpoint, but a stepping stone. With renewed confidence and shared purpose, ARABOSAI moves forward—guided by its Strategic Plan, strengthened by cooperation, and inspired by the common objective of promoting transparency, accountability, and sustainable development across the Arab region.

ARABOSAI GS



Strengthening Institutional Action Ahead of the 15th General Assembly

During the second half of 2025, ARABOSAI's committees intensified their work in preparation for the 15th General Assembly and the 69th and 70th Governing Board meetings. Through a series of regular and extraordinary meetings—held virtually and in person—the committees reviewed the implementation of their 2025 operational plans and aligned future activities with the Organization's 2023–2028 Strategic Plan.

The **Institutional Capacity Development Committee** assessed mid-term strategic achievements and prepared the draft Training and Scientific Research Program for 2026–2028. The **Professional and Auditing Standards Committee** advanced projects aimed at strengthening professional support to member SAIs. The **SDGs Audit Committee** and the **IT Audit Committee** continued promoting specialized audit practices in sustainable development and digital transformation. Meanwhile, the **Strategic Plan Committee** and its Follow-up Committee ensured coherence between committee outputs and strategic objectives.

Ad-hoc working groups, including the Working Group on ARABOSAI's 50th Anniversary, also convened several coordination meetings to support institutional preparations.

69th Governing Board & 15th General Assembly



Hosted by the General Court of Audit in the Kingdom of Saudi Arabia, the 69th Governing Board meeting was held on 30 November 2025, marking the beginning of the 15th General Assembly sessions (30 November – 4 December 2025).

The Governing Board reviewed strategic implementation progress, endorsed draft policies and initiatives, and submitted key decisions for adoption by the General Assembly.

The 15th General Assembly of ARABOSAI



The Assembly officially started on 2 December 2025, bringing together the Presidents of 20 Supreme Audit Institutions, alongside representatives of regional and international partner organizations.

Throughout its sessions, the Assembly adopted a series of decisions and recommendations aimed at enhancing governance practices, strengthening institutional cooperation, and improving audit effectiveness across member SAIs.

Morocco to Host the 16th General Assembly



Following a vote between the Moroccan Court of Accounts and the Federal Board of Supreme Audit of Iraq, Morocco was endorsed to host the 16th General Assembly in 2028.

Technical Seminar on Capacity Development



A high-level technical seminar accompanied the Assembly, focusing on modern approaches to professional capacity building. Discussions addressed strategic planning, managing development processes, and measuring impact. Successful Arab experiences were presented, highlighting best practices that contribute to enhanced audit performance and the protection of public funds.

Closing Session & Key Outcomes



The Assembly concluded on 4 December 2025 in Jeddah with outcomes designed to enhance operational efficiency and governance standards within member institutions.

70th Governing Board Meeting



Following the General Assembly, the 70th Governing Board convened with its new composition:

- General Court of Audit of Kingdom of Saudi Arabia – Chair
- State Audit Bureau of Qatar – First Vice-Chair
- Supreme Court of Accounts of Morocco – Second Vice-Chair
- Secretary General of ARABOSAI

The Board approved the Organization’s 2026 budget, endorsed committee structures, and validated operational plans for the upcoming year. The meeting also welcomed the joining of the Accountability State Authority to the Governing Board.

Following the conclusion of the general assembly, certificates and awards were presented to the winners of the “14th scientific research competition” and the “best article published in the organization’s financial audit journal”.



Additionally, 20 participants representing the first cohort of the “Certified Arab Auditor Fellowship” program graduated from the program, which was

conducted by the Saudi Center for Financial Auditing and Performance audit at the General Court of Audit. This initiative, offered by the General Audi to ARABOSAI, aims to enhance professional capacities and build competencies in the fields of accounting and auditing across Arab countries.



OUTSIDE ARABOSAI

25th INCOSAI – Sharm El-Sheikh, Egypt

Member Institutions:

- Court of Accounts – Tunisia
- State Audit Institution – United Arab Emirates
- Audit Bureau of Libya – Libya
- State Financial and Administrative Audit Authority -Sultanate of Oman
- Court of Audit – Lebanon
- Federal Board of Supreme Audit – Republic of Iraq
- Accountability State Authority – Arab Republic of Egypt
- State Audit Bureau – State of Kuwait
- Court of Accounts – Islamic Republic of Mauritania

To further strengthen cooperation and exchange of expertise, bilateral meetings were organized bringing together the heads of peer institutions from friendly countries, as well as with international partners. The member Supreme Audit Institutions of ARABOSAI will work to translate the outcomes of these meetings into actionable programs and practical partnerships with relevant regional and international institutions and organizations, thereby contributing to improved results in the audit work carried out by these institutions.



The 25th International Congress of Supreme Audit Institutions (INCOSAI XXV) was held in Sharm El-Sheikh, in the Arab Republic of Egypt, from 27th to 31st of October 2025, under the patronage of H.E. President Abdel Fattah El-Sisi. This marked Egypt's second time hosting INCOSAI since 1995 and brought together more than 190 Supreme Audit Institutions (SAIs), alongside international and regional partners.

The Congress reflected strong international confidence in Egypt's leadership role and its commitment to promoting global audit cooperation.



Opening Session

The Congress was inaugurated by H.E. Dr. Mostafa Madbouly, Prime Minister of the Arab Republic of Egypt, who reaffirmed Egypt's political support for SAIs in strengthening governance, transparency, and sound public financial management.

The opening session featured remarks from:

Accountability State Authority (INTOSAI Chair). Mr. Mohamed Al-Faisal Youssef, President of the Accountability State Authority of the Arab Republic of Egypt.

Key Reports & Strategic Direction

During the first plenary session, delegates reviewed reports outlining INTOSAI's strategic and executive priorities, including:

Chair's Report (Egypt)

Supervisory Committee on Emerging Issues (Brazil)

Secretary General's Report (Austria)

PFAC Report, chaired by the General Court of Audit

Reports from INTOSAI's regional organizations—including ARABOSAI—highlighted progress in capacity building and professional cooperation.



Main Technical Themes



Supreme Audit Institution of Austria (INTOSAI Secretariat)
Supreme Federal Court of Accounts (Outgoing INTOSAI Chair)

The official handover of the INTOSAI Chairmanship from Brazil to Egypt marked a significant milestone for the Arab region.

The Congress addressed two strategic themes reflecting contemporary global challenges:

The role of SAIs in auditing government activities and central banks during financial and economic crises

The use of artificial intelligence technologies in public auditing

Plenary sessions and technical panels explored:

Combating corruption and money laundering
Leveraging AI to enhance governance and sustainability
Multilingual sessions (Arabic, English, French, Spanish) ensured broad participation and inclusive professional dialogue.

Regional Perspective on Institutional Trust at INTOSAI Roundtable



On the sidelines of the **79th meeting of the INTOSAI** Governing Board, a roundtable brought together regional organizations to discuss the challenge of institutional trust erosion and the role of SAIs in addressing it.

The discussion focused on regional experiences regarding declining public confidence in governmental institutions and on practical measures to reinforce credibility. Participants emphasized that, in a context marked by economic pressures, rapid information flows, and rising public expectations, SAIs play a critical role in strengthening transparency and accountability.

Representing **ARABOSAI**, **Ms. Fadhila Gargouri, Deputy First President of the Court of Accounts and Deputy GS of the organization**, presented the Arab region's perspective. She noted that public trust in parts of the region has faced increasing pressures over the past decade, influenced by economic constraints, perceptions of inequality, and the spread of misinformation. While SAIs may be indirectly affected by these dynamics, they remain uniquely positioned to restore confidence through independent and evidence-based audit work.

ARABOSAI highlighted that several countries in the region have strengthened the legal and institutional frameworks governing SAIs, enhancing safeguards for independence. High-impact audit reports issued during recent crises, including the COVID-19 pandemic and major fiscal reforms, demonstrated that independent oversight can contribute to public reassurance and informed policy adjustments.

The intervention stressed the importance of adopting a citizen-oriented and preventive audit approach, publishing accessible reports, strengthening institutional communication, and ensuring effective follow-up of audit recommendations. Trust erosion was identified as a critical institutional risk that should be integrated into governance and risk management frameworks, including mechanisms to periodically assess stakeholder confidence and introduce early corrective measures where needed.

ARABOSAI further called for strengthened cooperation within the INTOSAI community and recommended recognizing "trust" as a cross-cutting

dimension in future strategic planning, supported by objective measurement tools, proactive communication policies, and the responsible use of emerging technologies.

Mrs. Gargouri concluded that while trust cannot be imposed, it can be earned through independence, professionalism, transparency, and measurable impact, principles that remain central to the mandate of SAIs worldwide.



Bilateral Cooperation

On the sidelines of the Congress, the President of the Accountability State Authority held high-level bilateral meetings with counterparts from Saudi Arabia, the UAE, Qatar, Iraq, Morocco, Oman, Brazil, Austria, China, and others, reinforcing global cooperation and professional exchange.

INTOSAI Awards Ceremony

The Congress concluded with the annual INTOSAI Awards Ceremony, recognizing excellence and innovation in auditing:

INTOSAI Future Award – Presented to Dr. Hossam Al-Anqari, President of the General Court of Audit.



Elmer B. Staats Award – Awarded to representatives of the Supreme Audit Institution of Latvia



Kimi Makwetu Award – Presented to AFROSAI-E for contributions to institutional development

SAI Young Leaders Award – Presented by the INTOSAI Development Initiative

Mr. Mohamed Ibrahim Jalil (SAI of the Maldives) was recognized for his project on Innovation in Healthcare, and Mr. David Camansa (Canada) for his project on Transformation in Manufacturing. The INTOSAI Development Initiative (IDI) reported that 51 young leaders have graduated from the Young Leaders Program so far, 83% of whom are women, reflecting INTOSAI's commitment to empowering young leadership and promoting equal opportunities.

Additionally, the State Audit Bureau of Qatar and the State Audit Bureau of Kuwait participated in the annual meeting of the **European IT Audit Working Group** in the Czech Republic, where Qatar presented its experience in implementing digital services.



Key Outcomes & Future Hosts

The Congress adopted the **Sharm El-Sheikh Declaration**, reaffirming commitments to:

- Strengthening independent and high-impact SAIs
- Supporting SDGs implementation
- Enhancing cooperation on cross-border challenges
- Investing in advanced technologies, particularly AI

It also approved:

Indonesia as host of INCOSAI XXVI (2028)

The Kingdom of Saudi Arabia as host of INCOSAI XXVII (2031).

NEWS FROM MEMBERS

Audit Court of Algeria – International Engagement Highlights



In 2025, the Audit Court of Algeria actively strengthened its international cooperation and institutional capacities. The Court participated in **INTOSAI and AFROSAI events** on environmental auditing, covering climate change, sustainability reporting, green fiscal policies, and transboundary water resources. It also engaged in **audit quality management initiatives**, including high-level meetings and training courses supported

by the **World Bank and IDI**, to enhance audit standards and professional competencies.



Additionally, the Court organized an **online seminar on the INTOSENT Integrity Self-Assessment Tool**, participated in the **INTOSAI Annual Forum** on public policy evaluation in Bern, Switzerland, and hosted **Mr. Bankyong Wang**, Assistant Auditor General of China, to explore collaboration on state budget audits, public enterprises, and local government Audit.

Through these activities, the Audit Court of Algeria continues to **advance audit quality, promote integrity, and foster international knowledge exchange.**

Audit Highlights – Office of the Auditor General of Somalia



In 2025, the **Office of the Auditor General of Somalia (OAGS)** actively advanced transparency, integrity, and governance through national and regional initiatives:

Regional Engagement: H.E. Ahmed Issa Gotaly, Auditor General, participated in the **3rd Arab Forum for Transparency and Anti-Corruption in Cairo**, presenting

Somalia's digital transformation efforts and the integration of beneficial ownership frameworks into national policies. The Office also joined an **AFROSAI-E workshop in Zambia** to strengthen Audit of the mining sector across Africa.



National Initiatives: OAGS organized a high-level **national seminar on audit and public financial management laws** to promote compliance and institutional accountability among government officials.

Digital Identity and Beneficial Ownership: At the **Second Somali National ID Conference (SNIDC 2025)**, the Auditor General highlighted the National ID system's role in verifying company ownership, strengthening public procurement Audit, and aligning Somalia with international standards for financial integrity.

Public Awareness Campaign: The Office launched a nationwide multi-platform campaign on Internal Audit, using Facebook, YouTube, and LinkedIn to explain its preventive and advisory role in governance, risk management, and institutional improvement. The campaign successfully enhanced public understanding, engagement, and support for internal audit functions.

Through these initiatives, the Office of the Auditor General of Somalia reinforced good governance, transparency, and accountability, positioning

audit work as a key driver of institutional resilience and sustainable development.



Audit Highlights -State Audit Bureau of Qatar



State Audit Bureau Participates in High-Level Capacity Development Seminar

The State Audit Bureau of the State of Qatar participated on Tuesday, **11 November 2025**, in a high-level capacity development seminar on the theme “Building the Competencies and Capacities Required for Auditing

and Assurance of Sustainability Reporting in the Public Sector”. The seminar was held in Geneva, Switzerland, and lasted four days.

The seminar aimed to highlight the growing importance of sustainability reporting in the public sector and to clarify the pivotal role played by Supreme Audit Institutions in auditing and assuring sustainability-related disclosures.



Audit Highlights – State Audit Bureau of Kuwait



The **State Audit Bureau of Kuwait** actively participated in a wide range of international, regional, and Gulf cooperation activities in 2025, reinforcing audit quality, innovation, and knowledge exchange:

1. INTOSAI Activities

Kuwait's Audit Bureau engaged in multiple INTOSAI events, including:

The Working Group on Public Debt (Bucharest, June) and Working Group on Extractive Industries (virtual, June).

Seminars on Artificial Intelligence in auditing, sustainability reporting,



biodiversity and climate, **and** environmental accounting.

The WGITA & Joint Global Summit on AI and Technology (Hyderabad, India, Sept) and the UNCTAD capacity-building event on auditing sustainability reporting (Geneva, Nov).

Participation in seminars on public auditing's future and key International Court of Justice decisions on climate change.

2. ASOSAI Engagement

Attended meetings on leveraging AI for public auditing efficiency (virtual, June) and climate change audit responses (Azerbaijan, July).

Hosted a panel on auditing higher education in collaboration with India (Oct).

3. GCC and Regional Cooperation

Participated in **GCC seminars** and training courses on **modern technologies in audit, forensic accounting, economic efficiency of**

investment, and audit automation with big data across Saudi Arabia, Oman, Qatar, and Bahrain.

Organized the **22nd Meeting of Heads of Financial and Accounting Audit Bureaus** in Kuwait (Sept).

4. Bilateral Cooperation

Signed a Memorandum of Understanding with the UAE SAI (Jan 2026) to enhance collaboration in auditing methodologies, public sector Audit, digital auditing technologies, governance frameworks, and staff capacity building.

Through these initiatives, the State Audit Bureau of Kuwait has strengthened its audit capabilities, embraced innovative technologies, and expanded international cooperation, reinforcing transparency, accountability, and effective governance in the public sector.

Audit Highlights – Accountability State Authority of Egypt



In 2025, the Accountability State Authority (ASA) of Egypt strengthened its international leadership, regional cooperation, and technological innovation in public auditing:

1. INTOSAI and Global Leadership

XXV INCOSAI & INTOSAI Chairmanship: ASA hosted the **79th INTOSAI Governing Board Meeting** and the **XXV INCOSAI** in Sharm El-Sheikh, Egypt, with participation from 145 SAIs worldwide.

Egypt assumed the INTOSAI Chairmanship for a three-year term, signing multiple **Memoranda of Understanding (MoUs)** with SAIs of South Africa, Somalia, Kazakhstan, and Arab institutions to enhance training, knowledge exchange, and audit collaboration.

Chaired technical sessions on **AI in auditing** and served as Vice-Chair on auditing central banks and government activities during financial crises.

2. UN and International Organization Engagement

Participated in the **UN Panel of External Auditors** (New York, Nov), securing the **Vice-Chair** role and hosting the next session in Egypt in 2026.

Continued as **UNIDO External Auditor**, with renewed appointment for 2026–2028.

Elected as **External Auditor of FAO** for 2026–2031, the first in the Organization's history.

3. Regional and African Cooperation

Participated in the **62nd AFROSAI Governing Board Meeting** (Rabat, Morocco), chaired the African Journal of Comprehensive Auditing's Editorial

Board, and was elected **Vice-Chair of the AFROSAI Working Group on Environmental Auditing (2025–2027)**.

Engaged in **SAI20 (G20 Supreme Audit Institutions)** meetings, contributing to the **SAI20 2025 Declaration** and discussions on the future of SAIs.

4. Technology and Innovation in Auditing

Hosted the first **WGISTA Meeting on Science & Technology in Auditing** (Washington D.C., May) under Egypt's chairmanship, adopting its Terms of Reference and a **Work Plan for 2026–2028**. Initiatives include:

WGISTA annual magazine on emerging technologies.

Webinars on blockchain and AI auditing.

Annual competitions to encourage innovative audit solutions.

5. Fighting Corruption and Financial Crimes

Chaired the **18th INTOSAI Working Group on the Fight Against Corruption and Money Laundering (WGFACML) Annual Meeting** (Poland), addressing **digital currencies, money laundering, and terrorist financing**, and adopting a 2026–2028 Work Plan.

Issued recommendations on developing audit methodologies for digital assets, AI-driven auditing, and international cooperation among SAIs.

6. Arab Cooperation

Participated in the **15th ARABOSAI General Assembly** (Saudi Arabia, Dec), where ASA was elected to the **Governing Board until 2031**, reinforcing Egypt's leadership role in Arab regional auditing coordination.

Impact: Through its global, regional, and technological initiatives, ASA Egypt has positioned itself as a **leader in advancing audit innovation, integrity, and international cooperation**, supporting SAIs worldwide and contributing to Sustainable Development Goals (SDGs).

MASTERY program, designed by IDI to develop the leadership capacities of SAI heads.

The objective of the course was to enable participants to understand the challenges of institutional change in a global context, thereby enhancing their ability to confront emerging challenges and improve the performance of SAIs to ensure they carry out their mandates effectively.

The program focused on four main themes:

1. Strategic management of change
2. Protecting and enhancing the independence of SAIs
3. Risk management
4. Engaging relevant stakeholders

The sessions included presentations of practical experiences and sharing of best practices among participating SAIs, enriching discussions and deepening the exchange of expertise.



Audit Highlights – Supreme Court of account of Morocco



1. Hosting High-Level Forums on Leading Change within Supreme Audit Institutions (SAIs)

The Supreme Court of account, in Casablanca, hosted high-level forums (Masterclass) on Leading Supreme Audit Institutions, organized by the INTOSAI Development Initiative (IDI) from **September, 29 to October, 3 2025**.

The session was attended by heads of SAIS from Africa, Europe, and Asia, alongside academics, experts from IDI, and development partners and donors. This professional event is part of the

Audit Highlights – Libyan Audit Bureau



In 2025, the **Libyan Audit Bureau** advanced its **regional and international engagement, digital transformation, and anti-corruption initiatives**, while celebrating 70 years of public service:

1. Strengthening Regional and Arab-African Cooperation

Signed a Memorandum of Understanding with ARABOSAI-AFROSAI members (Dec, Jeddah) to enhance bilateral/multilateral cooperation, exchange expertise, develop modern audit methodologies, and coordinate regional auditing efforts.

Chaired the 62nd **AFROSAI Governing Board Meeting** (Rabat, July), emphasizing technology integration, big data, and institutional capacity building across African SAIs.



3. Capacity Building and Local Governance

Concluded the **second phase of the Municipal Audit Guide training program** in collaboration with GIZ, training auditors on practical municipal audits (Nov, Tripoli).

Hosted a workshop on the **future of the auditing profession in Libya**, highlighting modernization, professional development, and improved Audit of public funds.

Held a high-level meeting with **INTOSAI Development Initiative (IDI)** to explore joint capacity-building programs and support the AFROSAI Secretariat (Oct, Tripoli).

2. Anti-Corruption and Compliance Initiatives

Organized a **workshop on FATF recommendations** for combating money



4. Digital Transformation and Knowledge Exchange

laundering and terrorist financing, in coordination with the National Committee and MUMKIN Organization (Nov, Tripoli).

Advanced **joint digital solutions** with the Anti-Corruption Authority to enhance transparency and institutional integrity (Nov, Tripoli).

Launched the **National Anti-Corruption Strategy** during the Bureau's 70th-anniversary celebrations (Sept, Tripoli), in partnership with UNDP and GIZ.

Explored digital auditing prospects with the Spanish Court of Auditors, reviewing advanced platforms for contract and financial auditing (Oct, virtual).

Met with the Turkish Court of Accounts to discuss technical cooperation, IT governance, and joint implementation programs for auditing efficiency (July, Ankara).



Audit Highlights –Central Organization for Control and Auditing of Yemen



In 2025, the **Central Organization for Control and Auditing (COCA) of Yemen** advanced Audit, institutional reform, and digital transformation, reinforcing transparency and accountability in public financial management.

5. Celebrating 70 Years of Public Audit



The 70th-anniversary ceremony (Tripoli) featured international and national leaders, marking Libya’s ongoing commitment to transparency, accountability, and modernization of audit practices.

Impact: Through these initiatives, the Libyan Audit Bureau has strengthened its regional leadership, digital audit capabilities, and anti-corruption strategies, reinforcing good governance and public sector accountability across Libya and the African-Arab region.



Judge Al-Sagqaf outlined recent audit activities, including physical and digital infrastructure developments, challenges, mitigation measures, and steps to enhance community-supported Audit practices.

Political support for independence and enforcement was reaffirmed, including directives to expedite legal referrals, unify revenues under the Central Bank, and implement structural reforms efficiently.

2. Modernization of Training and Audit Infrastructure

On **21 October 2025**, COCA inaugurated **three advanced interactive training halls**, supporting both in-person and virtual learning.

Equipped with **smart technologies and AI tools**, the training halls enable a qualitative leap in auditor education, strengthening technical and administrative competencies across headquarters and provincial branches.

The training initiative also focuses on **virtual reality-based learning**, incremental improvements in auditing procedures, and smart strategies for trainers, trainees, and audit tools.

Impact: Through these initiatives, COCA has strengthened its **capacity for smart auditing, proactive Audit, and integrity-driven governance**, supporting Yemen’s economic, financial, and administrative reforms.



Kingdom of Bahrain
 دولة البحرين
 National Audit Office

Audit Highlights — National Audit Office (NAO) of Bahrain

In 2025, the **National Audit Office (NAO) of Bahrain** strengthened professional capacity, digital skills, and regional cooperation through multiple initiatives and international engagements.

1. Training for Young Auditors in China



الندوة المخصصة للمدققين الشباب من الدول العربية في قارة آسيا
 Seminar for Young Auditors from Arab Countries In Asia

NAO staff attended a training seminar in **Nanjing, China**, organized by the **Supreme Audit Organization of China (CNAO)**.

The program focused on **developing young auditors**, enhancing skills in research, communication, reporting, and applying **big data analytics**.

Participants visited the **Shanghai Municipality Audit Office**, learned about IT integration in audit processes, and explored innovation-driven governance strategies.

On the sidelines, the **International Campaign for Young Auditors of ASOSAI** was launched.

2. Performance Audit Training with India

NAO organized a training program on “**Performance Audit... Economy, Efficiency and Effectiveness**” in cooperation with the **Comptroller and Auditor General (CAG) of India**.

The course enhanced auditors’ competencies in **planning, executing, and reporting performance audits**, incorporating **AI and advanced audit tools**.

This initiative builds on the **2024 MoU between NAO Bahrain and CAG India** to strengthen audit capabilities and professional skills.

3. ARABOSAI Professional Standards Initiatives

NAO contributed to discussions on **Arabic terminology for INTOSAI professional standards** and prepared a working paper on **guidelines for auditing AI systems**.

The meeting, held in **Tunis**, included representatives from **Egypt, Saudi Arabia, Kuwait, Oman, Morocco, Jordan, and Iraq**.

Since 2022, NAO serves as **Vice Chair of ARABOSAI’s Professional Standards Committee** and has been a member of INTOSAI’s PSC Steering Committee since 2005.

4. International Data Analysis Training (India)

NAO attended a **three-week training course on data analysis and emerging auditing techniques**, organized by India’s **ITEC Program**.

Focus areas included **Python programming, AI and machine learning applications, blockchain technology, and advanced data visualization tools (KNIME, Tableau, Power BI)**.

The program enhanced auditors’ skills in **data preparation, analysis, and reporting** for improved governance.

5. Arab Chartered Auditor Fellowship Program

NAO participated in ARABOSAI’s **6-month fellowship program** in collaboration with Saudi Arabia’s **General Audit Bureau**.

The program covered **performance, compliance, and financial audits** and enabled auditors to gain a professional qualification.

It aimed to **enhance technical skills, promote knowledge exchange, and strengthen cooperation among Arab SAIs**, with 19 participants including NAO staff.

Impact: Through international training, regional collaborations, and advanced digital skill-building, NAO Bahrain continues to **modernize audit practices, foster professional excellence, and strengthen regional integration in public sector auditing**.

Audit Highlights — State Financial and Administrative Audit of Sultanate of Oman



In 2025, the **SFAA of Oman** focused on promoting integrity, enhancing governance, strengthening public fund protection, and fostering innovation and regional cooperation.

1. Significant Progress in Corruption Perceptions Index

Oman ranked **50th globally** and **4th in the Arab world** in the 2024 Corruption Perceptions Index, improving 20 places from 2023 with a score of 55.



The achievement reflects SFAA's commitment to **protecting public funds, promoting integrity,** and implementing the **National Integrity Promotion Plan** aligned with **Oman Vision 2040**.

2. Community Brief on 2024 Annual Report



SFAA published a **community brief** summarizing its audit outcomes for government units, authorities, investments, and companies.

Key results: **225 audit tasks conducted, 172 reports issued, and OMR 58 million recovered** for the State Treasury.

The brief also highlighted ongoing efforts in **detecting financial irregularities** and supporting judicial processes for public fund cases.

3. MoU with UAE on Public Fund Audit and Anti-Corruption



SFAA and **UAE State Audit Institution** signed a **Memorandum of Understanding** to strengthen cooperation in **auditing, anti-corruption, knowledge sharing, and joint initiatives**.

4. Awareness Symposium on Governance (Dhofar Governorate)



SFAA organized a symposium emphasizing **governance, transparency, and public fund protection,** promoting best practices and institutional efficiency.

5. "Govern It Smartly" Hackathon



SFAA, in collaboration with Dhofar Municipality, hosted a **48-hour hackathon** engaging Omani youth in **digital solutions for governance and transparency**.

6. Workshop “Advancing Integrity Together” in Kuala Lumpur



Participated in a UNODC and Malaysian Anti-Corruption Commission workshop on **public-private partnerships in anti-corruption reforms**, exploring **incentives, challenges, and good practices**.

7. Corporate Governance Training Program



Delivered to **60+ participants** from **24 government companies**, covering **governance principles, compliance, and practical case studies**.

8. Participation in Saudi-Maldives International Forum on Integrity



SFAA represented Oman in a forum discussing **integrity and anti-corruption in the tourism sector**, emphasizing economic diversification and financial sustainability.

9. Participation in ARABOSAI-ASOSAI Joint Meeting



SFAA attended the **first joint meeting** between ARABOSAI and ASOSAI in Baku, Azerbaijan, engaging in capacity building, knowledge sharing, and regional audit cooperation.

10. Institutional Partnership Program Workshops



Conducted **9 specialized workshops** with **260+ participants** from **80 entities**, promoting **transparency, administrative performance, and compliance** across civil, military, security, and state-owned organizations.

Impact: Through **innovative governance initiatives, international cooperation, youth engagement, and strategic capacity building**, SFAA Oman continues to strengthen **public fund integrity, accountability, and institutional excellence**.

The workshops covered a comprehensive range of topics designed to **enhance participants' auditing skills**. Key areas included **contract and procurement audits, auditing of developmental projects, detection of financial and administrative irregularities, and strengthening internal control systems and risk management**. In addition, the program showcased **institutional experiences in government operations, institutional excellence, governance of economic projects across governorates**, and provided practical insights into **financial analysis**, equipping participants with the knowledge to improve Audit and accountability in public sector institutions.



“Towards a Brighter Auditing Future: Fifty Years of Giving”

50th Anniversary Celebration of ARABOSAI

1976: The Birth of ARABOSAI

A Historic Milestone in Arab Cooperation in Public Auditing

As part of the celebration of the **50th anniversary of ARABOSAI**, we recall the historic moment that marked the beginning of institutional cooperation among Arab Supreme Audit Institutions.

The **Founding Conference of the Working Group of Supreme Audit Institutions in the Arab States** was held at the headquarters of the League of Arab States in Cairo from **22 to 24 May 1976**.

The conference brought together the heads and representatives of several Arab Supreme Audit Institutions, who convened to establish a framework for cooperation, knowledge exchange, and professional dialogue in the field of public sector auditing.

During the conference, participants adopted the **Constitutive Regulations of the Working Group** and its **Conference Rules of Procedure**, thereby formally establishing the Working Group of Supreme Audit Institutions in the Arab States.

The conference also decided that the **Accountability State Authority (ASA) of the Arab Republic of Egypt** would assume the Secretariat functions of the Working



Group and agreed to convene the first conference of the Group in **March 1977 in Cairo**.

Participants further identified key areas for future cooperation, including:

- Audit of public projects
- Selection and training of staff of Supreme Audit Institutions

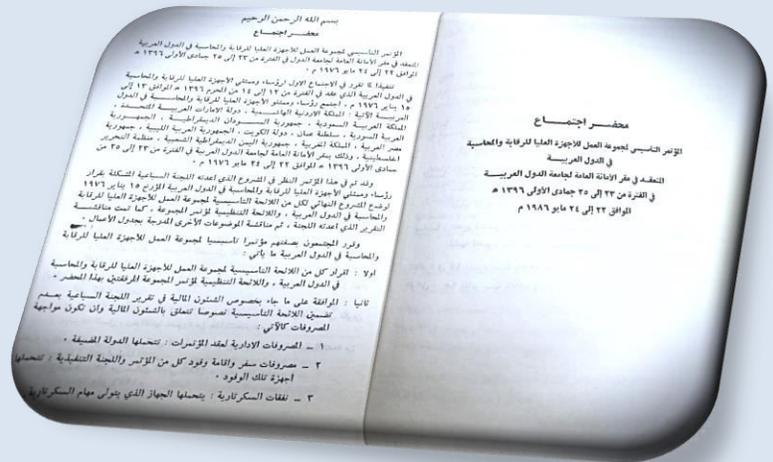
This landmark meeting laid the foundations for sustained Arab cooperation in public auditing and marked the first step in a journey that would later evolve into today's.

Key Milestone;

Date: 22–24 May 1976

Location: Cairo, Egypt

Event: Founding Conference of the Working Group of Arab SAIs



ARABOSAI in 2026

The Arab Organization of Supreme Audit Institutions (ARABOSAI) celebrates this year its 50th anniversary, scheduled from **5 to 7 May 2026**, graciously hosted by the Hashemite Kingdom of Jordan. This milestone provides a unique



opportunity to highlight a long-standing journey of dedication and outstanding achievements in public sector auditing across the Arab region.

Since its establishment, ARABOSAI has been committed to promoting transparency and accountability in the public sector, supporting member Supreme Audit Institutions through training programs, knowledge exchange, and joint initiatives, establishing itself as a leader in advancing best practices in auditing.

Over the past fifty years, ARABOSAI has demonstrated remarkable adaptability to global developments while enhancing regional and international cooperation. Strong partnerships with organizations such as INTOSAI, AFROSAI-E, AFROSAI, ASOSAI, and AISCCUF, among others, have enriched its expertise and strengthened the capacities of member institutions.

The **50th-anniversary** celebrations reflect ARABOSAI's continued commitment to developing auditing skills, anticipating future challenges in public financial Audit amid digital and economic transformations, and promoting integrity, transparency, and good governance.

This historic occasion is not merely a celebration—it is an opportunity to renew commitment to professionalism and excellence, foster stronger collaboration among member institutions, and elevate the role of auditing in supporting sustainable development across the Arab region.

Program of the 50th-anniversary celebrations, from 5 to 7 May 2026, the Hashemite Kingdom of Jordan

Day 1 – Monday, 5 May 2026

Official and Ceremonial Sessions

Time	Activity
09:00–10:00	Official Opening Session - Recitation of verses from the Holy Quran - Speech by the President of the Audit Bureau of the Hashemite Kingdom of Jordan - High-level speech by a senior Jordanian official - Speech by the Chair of ARABOSAI Governing Board - Speech by the Acting Secretary-General of ARABOSAI - Speech by the Chair of INTOSAI Governing Board - Speech by the Director General of the INTOSAI Development Initiative (IDI) - Group photo and launch of #ARABOSAI_50

Time	Activity
	hashtag with the 50th anniversary logo and visual identity
10:00–10:30	Coffee Break
10:30–13:00	Celebration of ARABOSAI's Journey - Inauguration of photo exhibition: "ARABOSAI Across Five Decades" - Video presentation highlighting ARABOSAI achievements from inception to the 50th anniversary - Honoring founding pioneers and former leaders through short video messages (5 min) and award ceremony - Launch of the commemorative 50th anniversary book documenting ARABOSAI's history - Announcement of the Knowledge Community Initiative: a digital platform and database for experience-sharing among member institutions and archival system - Announcement and awarding of Scientific Research Competition winners - Open forum corner for heads of institutions and their representatives
13:00–15:00	Lunch

Day 2 – Tuesday, 6 May 2026

Technical and Interactive Sessions

Time	Activity
09:00–10:30	Technical Seminar – Part I Presentations by member institutions on: "Artificial Intelligence in Supreme Audit Institutions' Work"
10:30–11:00	Coffee Break
11:00–12:00	Technical Seminar – Part II Panel discussion with concise presentations by Arab and international experts on "Artificial Intelligence in Supreme Audit Institutions' Work"
12:00–13:00	Closing Session - Reading of the final report and recommendations of the seminar - Closing speech by the Chair of ARABOSAI Governing Board - Closing speech by the Acting Secretary-General of ARABOSAI - Closing speech by the President of the Audit Bureau of Jordan

Time	Activity
13:00– 15:00	Lunch

Day 3 – Wednesday, 7 May 2026

Social Activity

Time	Activity
09:00–16:00	Social event



Celebrating **50 Years** of Giving

50
Years

General Secretariat of ARABOSAI

2nd Floor - North Urbain Center, Ahmed Alsnoussi, B4,
Tunisia 1080

✉ contact@arabosai.org

🌐 www.arabosai.org