

The Arab Organization of Supreme Audit Institutions (ARABOSAI) Strategic Plan 2023- 2028



December 2022

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Secretary General's Speech

In recognition of the importance of the planning phase in the work of organizations, institutions and in the lives of nations in general ,the Arab Organization of Supreme Audit Institutions, under the blessing of Allah, issues its strategic plan for the period 2023-2028. The plan reflects a number of options that directly and indirectly contribute to achieving the desired goals of the organization.

Drawing on our accumulated experience over a period of four decades of Arab audit work and our regional and global surroundings, we sought, through this strategic plan, to identify the orientations of our Arab organization with those of the parent organization (INTOSAI), to create harmony between the principles and directions of our organization, and the global standards and universal values adopted by INTOSAI.

Taking into account that strategic planning is but a collective action, we have worked hard to ensure that this plan captures the vision of everyone affiliated with this organization, and we confirmed, by shaping its directions, the participatory approach, which is the most important goal and pillar on which ARABOSAI was founded. This was achieved thank to the devotion of the the organization's members and their aspiration to build a collective vision for the upcoming phase, in which the Arab audit work becomes closer to the requirements of the stage and the aspirations of the peoples of the Arab region.

Besides, we have always committed to the importance of building a solid foundation for the work of audit institutions and ARABOSAI. The preparation of the strategic plan for the next five years (2023-2028) started by distributing questionnaires to all member SAIs, which were carefully designed based on international standards, and involved competent experts from the best employees of the Arab SAIs.

During the preparation of this plan, all obstacles and urgent difficulties that could impede the work of the organization in the upcoming period were taken into account, especially as we are still in the process of recovering from the COVID-19 pandemic. This pandemic could limit the organization's support for its member SAIs and reduce its activity. Therefore, new mechanisms and ways of work have been established to safeguard the organization against emergency risks and develop its performance in order to benefit as much as possible from technological and technical advancements at the global level and to respond to the needs of member SAIs. As an example, we established a risk and crisis management system and developed a guide for its procedures. We also endeavored to activate the guidelines prepared and addressed issues affecting the daily life of the Arab citizen, such as the provision of clean water and energy, which were the result of the organization's structures interacting with its environment in various fields, whether related to institutional capacity development or to setting professional and audit standards or those which are based on auditing the SDGs.

In conclusion, I cannot but appreciate what has been accomplished in this phase of preparing the strategic plan for the period (2023-2028), asking the Almighty -Glorified and Exalted be He- to grant us success in its implementation to the fullest. I seize this opportunity to extend my sincere thanks and gratitude to His Excellency the Chairman of the Governing Board, the First and Second deputies, the Council members, and everyone who contributed to the preparation of this plan, including the member SAs, those in charge of the organization's structures and partner and friendly organizations. Special thanks go to the Strategic Planning Committee, which sought to provide the necessary guarantees for the success of this work.

The Secretary General

Preface

Your Excellencies

Honorable Chairman of the Governing Board

Honorable Vice Presidents

Honorable Heads of Participating Member SAIs

Honorable Ladies and Gentlemen, Heads and Members of Committees in the Organization's structures.

Peace be upon you, and God's mercy and blessings be upon you,

First, I would like to welcome you through this platform, hoping that this meeting contributes, through its participants, to building a forthcoming future that has been controlled for its variables, to come up with a prepared plan according to a systematic approach. We gather here to discuss the work of the Governing Board and to present before your honorable eyes and ears the fourth edition of the Organization's Strategic Plan for the period (2023-2028). The Plan's preparation methodology was approved based on Governing Board Resolution No. (316/2021) MT (62) in the year 2021, and pursuant to the strategic planning methodology that primarily governs its work. This level meets the organization's ambitions and developments, clarifying its work contexts and scopes to elevate the future performance of the SAIs. This makes it an example to be emulated, continuing the previous approach towards achieving institutional excellence in the field of the performance of SAIs, the professional standards and financial audit. We firmly belief in your pivotal role and contributions in achieving these objectives, whose distinctive mark and fundamental initiative is the identification of strategic priorities for the work of the organization and its clear formulation, thus facilitating the identification of implementation procedures.

This plan was preceded by a methodological study by the Strategic Plan Team, collaboratively engaging the main committees (organizational structures) related to the organization. These committees played an active role in assessing the current situation, recalling the best practices to achieve the future strategic goals. This was framed within six main priorities.

overall priority 1: Supporting the capacities of SAls to enhance their independence

overall priority 2: Supporting the governance of member SAls

overall priority 3: Professional support for Member SAls

overall priority 4: Auditing the sustainable development goals

overall priority 5: Supporting member SAls in the field of IT audit.

overall priority 6: Effective management of ARABOSAI

These were followed by intense discussions and deliberations, characterized by ensuring the quality of ideas and sincere and diligent work with our colleagues in the relevant committees. These discussions entailed deep analyses of the organization's present status and its external environment. The result was an identification of the plan priorities, strategic objectives, enablers, and future prospects, culminating in the final version, which consisted of Vision, Mission, Values, Goals, Strategic Enablers, Initiatives, Activities and Indicators of Achievement. We are all proud of this participatory product which reflects the ideas and aspirations of all those interested in developing the organization, and we will hasten to implement it together to achieve a prominent position and a promising and bright future, God willing.

What distinguishes this plan from its predecessors is the rearrangement of priorities to give the plan a practical dimension. One or more main priorities have been assigned for each committee, which will be responsible for the implementation and follow up on its projects during the period of the plan. Additionally, a primary committee has been proposed to conduct IT audit, considering the importance of its role to support the SAls' capacities. Furthermore, according to the Council's decision to establish a sub-committee for environmental audit, projects related to auditing Sustainable Development Goals have been added the priority in this area. The organization will proceed in enhancing SAls communication with the stakeholders to create a plan for managing and enhancing greater stakeholders engagement and applying communication strategies with them.

We are also honored and pleased to present the Strategic Plan of the Arab Organization of Supreme Audit Institutions for the period (2023-2028) in its current form.

We are all confident that the member SAls will play their role in achieving the mission and objectives of the organization, as stipulated to accomplish its grand purposes.

Thanks are extended to each and everyone of you, and we ask God for success and guidance.

Strategic Planning Committee
The Arab Organization of Supreme Audit Institutions

Methodology and Mechanism of Preparing the Strategic Plan for the Period (2023- 2028)

ARABOSAI methodology of preparing the strategic plan for the period (2023-2028) depends on the Governing Board decision (316/2021) (62) G.B meeting in 2021 with the approval of the General Assembly. All aim at activating the Organization's strategic management through a path that is based on evaluating the needs, analyzing weaknesses and strengths, and identifying opportunities and challenges, and eventually developing goals, priorities, and setting indicators. These indicators measure the outcomes and effects resulted from executing the plan. The Organization, in its aforementioned work, always seeks to benefit from the experiences of the INTOSAI, peer regional organizations, and INTOSAI Development Initiative. The methodology of plan preparation depends on the following.

1. Adopting the strategic management model of INTOSAI Regions prepared by IDI and INTOSAI's framework for the regional professionalism prepared by INTOSAI Capacity Building Committee as a reference guide in developing the Organization strategic plan for the period (2023- 2028),
2. Adopting the SAI's need assessment results depending on the result of measuring their performance according to SAI PMF, issued in 2016.
3. Adopting the joint approach in preparing the plan through engaging a representative from each committee of the organization in the strategic planning team so as to ensure that they cope with the plan development phases to meet these committees' needs.
4. Continuous coordination with IDI during the strategic and operational plan development phases.
5. In order to complete the plan, many meetings were hold; and consultations were made to complete the plan. This includes the procedures taken by the team vested with preparing the next plan in order to achieve the established methodology according to the following steps:

a. Developing and Approving a Methodology To Prepare the Strategic Plan

The workshop on preparing the ARABOSAI strategic plan for the period 2023-2028 started developing a preliminary draft for the methodology of preparing plans and distributing tasks. This draft was prepared by the head of the team responsible for preparing this

methodology in coordination with the Organization's Secretariat General. After finalizing this work at the end of February 2021, the team held a video conference for the period 1-10 march /2021. It ended with approving the preliminary methodology that was distributed on the

strategic plan committee team members to express their opinions. On 22 March/ 2021, amendments were made according to the opinions of the strategic plan Committee members'.

To continue the process of approving the aforementioned methodology, it was presented to the Chairman of the Governing Board and his two deputies to have their opinions. The strategic plan committee, in coordination with the Secretariat General, approved the methodology in its final form on April 1st, 2021.

The aforementioned step was completed with the Strategic Plan Committee's invitation sent to the organization's committees in order to nominate representatives to participate in preparing the Organization's plan for the years 2023- 2028.

Through coordination with the Secretariat General, on 20/04/2021, names of the organization's committees representative were determined. During the Governing Board meeting in June, the methodology of preparing the strategic plan was approved and the team vested with preparing it was formed.

b. Surveying the Opinions of Member SAls and The External Stakeholders

According to the Governing Board's approval in its (62) meeting on the methodology proposed to prepare the strategic plan and to ensure the development of a plan that appropriately fits the requirements of quality and efficiency, reflect the requirements of the internal work's environment and the expectations of the authorities concerned, collect data to assess the strengths and areas of improving the current strategic plan from the Organization member SAls' points of view, and define their needs and aspirations for the next plan according to systematic foundations as well , the team vested with preparing the strategic plan developed an internal and external draft surveys on 1st June /2021. On the 5th July 2021, the team met and approved the survey final forms.

The results from the surveyed related entities were gathered and analyzed. The results that imply the SAls' needs, expectations, and aspirations were reviewed. Support mechanisms and areas where the Organization can provide member SAls with in the next plan were highlighted. In addition, a presentation on the meeting with AFROSAI-E and IDI was made. These entities opinions on their perceptions towards ARABOSAI and the

improvement areas they consider appropriate for the next period were discussed. Also, IDI plan and its projects, which can be used in developing the next strategic plan were tackled given the fact that IDI is the primal support to executing the Organization's capacity building programs.

During the period 10-15 August 2021, the Secretariat General sent the survey to obtain member SAls' and main stakeholders' opinions. With the participation of the Governing Board chairman and the strategic planning team head, the Secretariat General communicated with the external stakeholders and regional organizations, namely the AFROSAI, and IDI via video conferences to obtain their expectations on the next plan.

After gathering and analyzing the survey's results, the strategic plan committee completed its report on these main results on 30 September 2021.

During the consultative meeting attended by representatives from the member SAls senior management, heads of the Organization's committees, members of the strategic planning committee, and the IDI representative, results of analyzing internal and external surveys and dialogues with the stakeholders were discussed. The meeting came up with a report that included the vision, values, principles, and the plan overall and sub strategic priorities during the last week of March 2022.

c. Studying Peer Regional and Professional Organization Strategies

The strategic plan of INTOSAI and other peer regional organizations to make use of their experiences and directions in developing the next plan was studied. A presentation on the strategic plans of some regional organizations, namely AFROSAI-E and EUROSAI was made. The strategic plans' general framework of both organizations, the methodology adopted in preparing them, their administrative organization were also presented. In addition, the strategic goals and activities were reviewed. Reflections on the programs listed on those plans were expressed as well as ways of benefiting from them in the next plan.

d. Reviewing the results of INTOSAI global survey

Upon the participation of Arab SAIs in the survey and its results for the ARABOSAI, a presentation is submitted. It includes an overview on the SAIs' capacities and performance on a global level in the main fields such as (governance, basic audit fields, professionalism, human resources management, and capacity building), managing stakeholders and communication. The positive results are referred to in the report at the level of Arab SAIs and development fields that should be focused on in the next plan.

e. SWOT Analysis at the level of the SAIs and the organization

A SWOT analysis is conducted to render the most important strengths, weaknesses, opportunities, and threats to determine the resources or capacities needed to help ARABOSAI accomplishing its tasks, or provide added value for the audit society. Furthermore, determining the chances and emerging issues that should be considered by the organization as threats or potential risks in the time framework of the next plan.

f. Formulating the vision, values, principles, and priorities

In the light of the results reached in analyzing surveys and the dialogue with stakeholders from peer organizations and IDI, the team that was assigned to develop the strategic plan reformulated the vision, values, and principles and developed an initial draft for the strategic options, main and sub-priorities, and related projects. This work was accomplished on 15-4-2022.

During the period 20-30 April/2022, the Secretariat General addresses the organization's committees for their opinions on the aforementioned draft. Once these comments from the committees have been submitted, the assigned team studies them and develops a second draft of the strategic plan on 10/5/2022.

After presenting this initial draft during a meeting of the strategic plan committee, the members of the team continues formulating performance indicators related to strategic priorities, whether at the level of SAIs or the organization. During June 2022, the team finishes drafting an initial draft of the indicators.

In August 2022, after representing a copy of the plan with the indicators on the organization's committees, the team amends it according to the committees' comments and finishes the amended copy.

g. Determining support areas and priorities important to the SAIs and the Organization

According to the regional organizations' professional framework adopted in preparing the next strategic plan, a list of the activities that regional organizations should perform to achieve a high level of professionalism, has been developed. Services presented to the SAIs are divided into three main levels:

- SAIs institutional support through the advisory role and support performed by the regional organization on enhancing SAIs' main organizational aspects (independency and strategic planning and management),
- Professional and methodological support represented by supporting capacities and skills, and member SAIs' continuous professional improvement,
- Recall and effect, (i.e. to be the SAIs' spokesman in the related issues and communication.

h. Identifying support mechanism to execute main and minor priorities:

The mechanisms currently adopted by the organization in executing its program, providing the support to the SAIs in a way that cope appropriately with the organization's available capacities, contributing to support SAIs, are the conclusion of the discussions to develop a list that could be adopted in the next plan and as follow:

- Establishing committees and workgroups,
- Training and workshops,
- Evidences and pronouncements,
- Contests and initiatives (for example at the level of the Arab League in independence field) or initiatives with regional and professional organizations,
- Peer review,
- Learning from peers,
- Cooperative control,
- Awareness and support,
- E-Platforms,
- Developing database on the organization's experts in audit field,
- Sharing success stories,
- Memorandum of Understanding,
- Surveys and questionnaires,

I. Approving the final version of the strategic plan 2023-2028

During September 2022, the Secretariat General sends an amended copy of the strategic plan approved by the committee to the heads of the member SAIs in the Governing Board to be reviewed and adopted before being circulated on all the organization's member SAIs.

As a result of obtaining comments from the member SAIs', the strategic plan committee develops its final conception for the plan 2023- 2028, and submits it to the Secretariat General to represent it to the Governing Board and the General Assembly for adoption and approval.

During the Governing Board 64 meeting held on 23 and 24 October, 2022, a final version of the organization's strategic plan for the period 2023-2028 was submitted to the General Assembly's fourteenth session held from 25 to 27 October, 2022, during which the final plan was approved.

The Vision of the Arab Organization of Supreme Audit Institutions (ARABOSAI) for 2023-2028

A leading organization which operates efficiently and effectively to make a difference to the lives of the citizens.



The message of the Arab Organization of Supreme Audit Organizations for the period (2023-2028)

ARABOSAI is an independent professional regional organization that aims to support the capabilities of its member SAs, share expertise among the members, communicate with stakeholders in the field of financial, compliance and performance audits, promote oversight awareness and cooperate with international and regional organizations in a way that secures the promotion of the principles of good governance.



The values and principles of the Arab Organization of supreme Audit institutions (ARABOSAI) for the period (2023-2028)

Professionalism - Resilience - Inclusiveness - Integrity - Quality

values



overall priority 1	Support the SAIs capabilities to enhance their independence
overall priority 2	Support governance of member SAIs
overall priority 3	Provide professional support to member SAIs
overall priority 4	SDGs audit
overall priority 5	Support member SAIs in the field of information technology audit
overall priority 6	Effective management of ARABOSAI

1. Strategic Priorities of the Strategic Plan (2023-2028)

Overall priority 1: Support SAIs capacities to enhance their independence

To establish a sound democracy, each state has to create a higher authority for audit and accountability, the independence of which shall be guaranteed by law and reflected in the functional and organizational independence necessary to carry out its assigned tasks and ensure the application of the principles of independence as well as effective communication between the legislative authority and SAI in this regard.

The results at SAI level	Evaluating the general level of independence of member SAIs and exchanging lessons learned at the level of heads of SAI	SAIs relationship with parliaments
	Improving the level of independence of the member SAIs	Effective communication and presentation of reports of the SAI to Parliament
The results at the organization level	Advocate for member SAIs in their endeavor to enhance independence	The organization's participation in the meetings of the Union of Arab Parliaments to support the independence of the SAI

1.1 Evaluating the general level of independence in the member SAIs and sharing lessons learned at the level of the heads of SAIs

ARABOSAI plans to contribute to supporting the capabilities of SAIs to enhance their independence by discussing and addressing the gaps in the work environment in a way that achieves independence. It intends also to prepare a comprehensive evaluation to measure the extent to which the principles of independence are achieved and adhered to by SAIs so that their expertise can be shared to achieve their goals.

1.2 SAIs relationships with parliaments

ARABOSAI continues to support the member SAIs by consolidating relationship with the legislative authority through organizing meetings at the level of the heads of SAIs and representatives of parliaments in the Arab countries to obtain their support in this field and have appropriate independence in performing their work.

Overall priority 2: Supporting the governance of member SAI

Good governance is one of the important aspirations of ARABOSAI looking to accomplish among its SAIs, especially in the context of economic globalization, increased intensity of global issues, and the urgent need to combat corruption. It contributes to supporting the rule of law and advancing a clean government management capable of benefiting from national resources, material and human. Hence, the role of the organization is to assist the SAIs in adopting innovative and promising methods to activate the governance of the agencies to help creating a sound environment for economic development.

	Enhancing the capabilities of the member SAIs in the areas of transparency and integrity	Supporting the capabilities of member SAIs in the field of strategic management and monitoring	Support human resource capabilities	Supporting the capabilities of the SAIs in communicating with the stakeholders
The results at the SAI level	Adopting the self-assessment of integrity periodically by SAIs based on	Adopting strategic management in governance by relying on	Leadership and management using best practices	Implementing a communication strategy that meets the needs of the SAIs and

	the IntoSAINT approach	the performance measurement framework as well as preparing its annual operational plan according to strategic plans.		stakeholders based on the legal powers granted to these SAIs.
The results at the organization level	Contribute to the transfer of expertise related to self-assessment of integrity in SAI (IntoSAINT)	Contribute to the follow-up of the annual plans of the member SAIs by the Strategic Planning Committee and measure the progress in its preparation.	Courses and workshops related to methods and good practices in the field of leadership and management, and the qualification head of team.	Respond to requests for support issued by the SAIs in the field of developing the relationship with the stakeholders according to a strategic plan prepared for this purpose.

2.1 Enhancing the capabilities of member SAIs in the areas of transparency and integrity

At this stage, ARABOSAI is to activate implementation of the self-assessment tool of integrity (IntoSAINT) by the SAIs through sharing expertise among the member SAIs in applying IntoSAINT and training a number of the SAIs employees to apply the approved method in order to improve the course of transparency and integrity.

2.2 Supporting the capabilities of member SAIs in the field of strategic management and monitoring

Through the current strategic plan, ARABOSAI intends to support SAIs in the field of strategic and operational planning in order to achieve their objectives. It aims to measure and follow up the SAIs'

outputs by means of a systematic method relying on performance measurement framework. These measurable outputs at the organization level will contribute to identifying strengths and weaknesses and sharing them with SAIs, hence, develop a sound plan to follow up on performance improvement. The support mechanisms provided to the SAIs in this respect will include holding a seminar for the leaders of the SAIs in strategic management and knowledge sharing with other regions of INTOSAI to benefit from their experiences in this field.

2.3 Supporting human resource capacities

ARABOSAI contributes to supporting the SAIs by introducing good practices in the field of leadership and management through holding training courses and the preparation of a guidance on human resource management systems, as well as contributing to raising the efficiency of the SAI employees' performance by obtaining professional specializations that are compatible with the Organization goals.

2.4 Supporting the capacities of SAIs in communicating with the relevant authorities

Through its strategic plan, the Organization seeks to consolidate the principles of effective communication with stakeholders, as well as seeking to use information technology as one of the innovative methods to deliver the results of the Organization's work and SAIs, and thus support important communication in this regard.

Overall priority 3 :Supporting Member SAIs Governance

		Supporting the SAIs in applying the professional standards and pronouncements of INTOSAI on the basic types of audit (financial, performance and compliance)	SAI support in quality assurance	Supporting member SAIs in the types of specialized audit and in dealing with emerging issues
Results at SAI level		Commitment to applying INTOSAI standards and implementing typical audits in accordance with	Establishing a quality control system that contributes to supporting the position	Contributing to providing solutions to emerging issues and share

Results at the organization level		the standards of the three types of audit.	of the SAIs, prepared in accordance with the Quality Assurance Manual issued by the Standards Committee.	experiences with the member SAIs of the Organization.
		Completing or developing the standards issued for the three audits, as well as developing learning programs to apply these standards.	Responding to requests for consulting services in the field of quality assurance by providing consulting services in this field.	Keeping pace with new developments in the field of professional standards and emerging issues with which the organization is concerned and proposing appropriate solutions.

3.1 Supporting SAIs in applying the professional standards and pronouncement of INTOSAI on the basic types of audit (financial, performance and compliance)

The professional pronouncements of INTOSAI include basic principles and guides that contribute to supporting the activities of SAIs according to specific frameworks and outputs that have an impact on stakeholders through specific performance models. The Organization seeks to achieve these models in coordination with the member SAIs, as well as achieving performance according to the highest models that realize compliance with the established standards.

3.2 Supporting SAIs in Quality Assurance

In its core principles, The Organization recognizes the great importance of ensuring the quality of audit work and the role it plays in promoting the situation of SAIs. To that end, a specialized guide has been adopted for this purpose that contributes to the establishment of this concept at the level of the member SAIs or at the level of the activities that they carry out. Therefore, the adherence to this concept is reflected in the strategic plan by adopting a special priority that contributes to the consolidation of quality as one of the basic variables in the work of the Organization.

3.3 Supporting member SAls in special types of audits and in dealing with emerging issues

Changes are accelerating in the business environment in general and the control environment in particular, especially in light of the significant growth in forms of corruption, which requires SAls to strive forward towards modernizing work methods and the results of their outputs by keeping abreast of new developments in the field of professional standards, paying attention to future issues and proposing appropriate solutions to them.

Overall priority (4): Auditing SDGs

SDGs topic is one of the topics that has received great attention due to the emerging problems that have arisen at the global level. Countries should adopt theories and mechanisms of action that would achieve social justice and protect the environment, thus preserving the rights of future generations. From this standpoint, the Organization as well as its member SAls continue their efforts towards devoting efforts to achieve this goal.

Supporting SAls' capacities in auditing the SDGs		
results at the SAI level		Commitment to include multi-year auditing of the implementation of the sustainable development plan within its strategic plans, as well as achieving the goal related to water availability .
results at the organization level		Contribute to supporting SAls to prepare model reports on SDGs and the environment.

Supporting the SAls' capacities in auditing SDGs

The strategic orientations of the Organization have affected in a positive way the achievement of SDGs through achieving the goal related to water availability and achieving of peace, justice, equality and development goals, as well as activities related to environmental audit and what is achieved by presenting those results to stakeholders, which was programmed through holding training courses and performing cooperative audit for this purpose.

Overall priority 5: IT audit

The development in information technology and the use of computer systems has led to an increase in using the best technology practices in the audits, especially in the audit of computer systems. Many studies have shown that the use of information technology in the audit process leads to a reduction in the time spent, thus reducing costs and improving the quality of the audit process. The existence of computer information security risks calls for providing the appropriate degree of information security and electronic protection for information systems. The executive management is responsible for providing security to ensure that the Organization's information technology helps to achieve and expand its strategies, realize its goals, build relationships and processes to direct and monitor the Organization's work in order to achieve its goals by improving results, taking into account balancing risks against the expected benefit of information technology.

Developing an approach and methods for auditing information technology	
results at the SAI level	Adopting a guide for IT auditing and sharing the experiences of members on the audit subject matter.
results at the organization level	Contributing to the development of the member SAIs' work in the field of information technology audit and the development of appropriate work guides for this purpose.

Developing an approach and methods for auditing information technology

It is clear and apparent that SAIs should keep pace with the development in the information technology environment by developing future plans to activate the concept of audit in the computer environment and the gradual transition to modern audit methods, including automated audit, which is represented by conducting tests on the programs used inside the computer to tighten audit over them as well as studying the procedures and work steps used in inputting data into the computer and methods of controlling it to ensure its integrity and correctness. In addition, evaluating the internal control systems on the inputs and outputs of computer operations.

Overall priority 6: Effective Management of ARABOSAI

The Organization continues achieving its vision in accordance with the framework of the professionalism of INTOSAI regional organizations, enabling it to support capacities and enhance

communication with stakeholders for both member SAIs and the Organization, making them leading institutions in their field with added value. The organization will support its organizational and human capacities to maintain the quality of its services and the diversity of its providers, while increasing the rate of interaction with it and following up on its impact. The organization will strengthen its relations with the relevant parties in order to enable the provision of resources and services to the organization and its member SAIs to secure its activities in addition to introducing its activities and the results of its work, thus enhancing its position among its citizens and confirms its added value in supporting transparency, accountability and good governance of public funds.

	Support the human and organizational capabilities of the organization	An information system that supports the performance of the organization	Strengthening relationships with key partners and related parties
Results at the SAI level	Ease of transactions to benefit from quality services that meet the needs.	Obtaining information that is compatible and helps in making an informed decision.	SAIs that are in harmony with their surroundings and contribute to serving their citizens.
Results at the organization level	Include specific responsibilities that enable effective service delivery.	Providing data that are compatible with the organization's activity paths and help in decision-making.	An organization that is compatible with its surroundings and supports the link between its members and related parties.

6.1 Supporting the human and organizational capabilities of the organization

The Organization, by supporting its organizational and human capacities, is looking forward to restructuring its committees and defining their roles in order to provide appropriate services that meet the needs of the member SAIs and to support their governance. Through the creation of a

sub-committee for environmental audit, the organization aims to support the capacities of SAIs in this field and to support cooperation with the INTOSAI community interested in this type of audit. It also undertake setting by laws of the General Assembly, the Governing Board and the General Secretariat, and establishes a risk and crisis management system to support the effective performance of its duties. Responding to these requirements, the Organization should provide highly qualified human resources who are committed to professional ethics and have the ability to provide services with high quality by providing appropriate training. The Organization will continue its plan to ensure the professionalism of its member SAIs by carrying out quality assurance reviews for those SAIs that wish to do so.

6.2 An information system that supports the organization's performance

The organization will complete the establishment of SAIs regional performance reporting system to follow up their performance and to monitor the areas of improvement and support in which the organization can provide services. It will also pass to the second stage of exploiting the e-learning platform by integrating new functions and improving the meetings that have been implemented to make them more interactive and compatible with the needs of the trainees. In order to support the organization's communication with the stakeholders and to benefit from the IT advantages, the organization's website will be updated and new functions will be included such as publishing questionnaires and create forums ...

6.3 Enhancing relationships with main partners and stakeholders

Determining stakeholders needs and developing a plan to manage the cooperation process with them contribute in implementation the strategy and monitoring its practical implementation in order to ensure the maintenance of effective communication with all stakeholders. Therefore, ARABOSAI has decided that its strategic plan includes linking and consolidating a number of relationships to ensure the provision of the necessary resources to carry out its activities with the required quality, in addition to follow up developments in the audit field, benefiting SAIs and supporting it in its efforts to publicize its role and its work outputs. In this context, communication with donors will be supported, the procedures for dealing with them will be identified to enable the provision of the necessary resources to implement the organization's programs and to link between donors and SAIs. A strategic plan for communicating with stakeholders that contributes to achieving the organization's goals will also be developed. The communication mechanisms utilized by the organization will continue to be employed while striving to be more diversified.

2. Projects, Strategic Indicators and relevant alignment with the strategic priorities of the Strategic Plan (2023-2028)

No.	1
Overall priority (1)	Supporting SAls` Capacities for enhancing their Independence
Sub priority (1.1)	Assessing general level of independence in member SAls and sharing lessons learned at the level of SAls heads .
Implementation responsibility	Institutional Capacity Development Committee
Priority indicators	– Improving the independence level of member SAls. – The number of SAls participating in workshops organized by the organization with the participation of the SAls head to suport member SAls in their support to enhance independence. – Create a database to follow up on indicators of independence.
Proposed projects for priority implementation	– Preparing an integrated study to assess the independence level at member SAls level with assessment indicators based on the international standards, and preparing a integrated report of the assessment results. – Hold a meeting among SAI heads to discuss the gaps in their work environment and share expertise and experiences on how to address the challenges affecting independence.

No.	2
Overall priority (1)	Supporting SAls` capacities to enhance their independence
sub-priority (1.2)	Relationship between SAls and Parliaments
Implementation responsibility	Institutional Capacity Development Committee
Priority indicators	- Number of SAls presenting their reports to the Parliament. - Number of stakeholders participating in the meetings organized by the League of Arab States. - Number of countries participating in the meetings of the Union of Arab Parliaments to support the independence of the member SAls. - Number of countries that have communicated with parliament membres to support SAls legal mandate. - Identify the responsibilities of SAls that will implement these priorities.
Proposed projects for priority implementation	- Communicating with the League of Arab States to obtain its support in this respect. - Organizing a high-level joint meeting with the heads of member SAls and representatives of the parliaments in the Arab states. - Hold joint meetings or gatherings with regional organizations.

No.	3
Overall priority (2)	Supporting member SAls governance
Sub priority (2.1)	Enhancing member SAls capacities in the fields of transparency and integrity
Implementation responsibility	Institutional Capacity Development Committee
Priority indicators	- Number of IntoSAINT trainers in each SAI. - Number of IntoSAINT training of trainers (TOT) courses with the participation of representatives from each member SAI for training on the application of this methodology. - Number of SAls that have applied IntoSAINT. - Number of SAls that have conveyed their IntoSAINT experiences to the public sector. - Number of action plans that are prepared to enhance management of transparency and integrity. - Number of work plans that have been followed up by the Organization.
Proposed projects for priority implementation	- Maintain a database for IntoSAINT - Sharing SAls experiences in transferring IntoSAINT to the public sector - Organizing a meeting to share experiences and lessons learned from the application of IntoSAINT - SAls work plans to activate IntoSAINT and following up on its implementation - Organizing a workshop on the difficulties of establishing the framework - Training a number of employees from SAls on the implementation of IntoSAINT methodology - Creating a database for IntoSAINT application experts

No.	4
Overall priority (2)	Supporting member SAls governance
Sub-priority (2.2)	Supporting member SAls capacities in strategic management and monitoring
Implementation responsibility	Institutional Capacity Development Committee
Priority indicators	- Number of SAls adopts strategic management in its governance. - Number of SAls adopts performance measurement framework in determining its needs. - Number of SAls prepares its annual operational plan according to the strategic plan. - Number of reports that subject to quality assurance at the member SAls level. - Measure the progress of the member SAls participating in the courses, through following up the member SAls annual plan by the ARABOSAI'S Strategic Planning Committee.
Proposed projects for priority implementation	- Strategic management program with IDI - Implementation of performance measurement framework - Quality assurance of performance measurement reports - Organizing a workshop for sharing experiences in strategic plan and operational plans. - Create a database for following up on SAls strategic plan. - Conduct a training workshop for preparing the strategic plan and operational plans based on the IDI's strategic management guide. - Conduct a training workshop for implementing the SAI's performance measurement framework. - Prepare a unified report on the member SAls level on the framework application evaluation results and the cases where enhancement and follow up of implementation are required. - Conduct training and orientation workshops on quality assurance of performance measurement reports

No.	5
overall priority (2)	Supporting the governance of member SAIs
Sub priority (2.3)	Supporting human resource capacities
Implementation responsibility	Institutional Capacity Building Committee
Priority indicators	- Number of courses, workshops and scientific symposiums related to good methods and practices in the field of leadership and management - Number of training courses in the field of qualifying heads of work teams
Proposed activities to implement the priority	- Developing a guide on human resources management systems in cooperation with the Professional Standards Committee - Holding a training course in cooperation with INTOSAI Development Initiative in the field of leadership techniques

No.	6
Overall priority (2)	Supporting the governance of member SAs
Sub priority (2.4)	Supporting the capacities of SAs in communicating with stakeholders.
Implementation responsibility	Institutional Capacity Building Committee
Priority indicators	- Number of structures that have developed a strategy to communicate with stakeholders. - Number of structures that have actually implemented the communication strategy in a manner that meets the needs of each of the SAs and stakeholders in line with the legal powers granted to these SAs. - Percentage of response to requests by SAs for support in developing the relationship with stakeholders. - Number of training programs organized on the mechanisms for developing a communication strategy. - Number of technologies in place for communicating with stakeholders.
Proposed projects for priority implementation	- Utilizing information technology to connect member SAs with the relevant authorities by devising new ways for developing and publishing reports. - A training course in the field of strategic planning in communication (with a focus on building policies for effective communication). - Hold training courses for experience sharing among member SAs to help establishing effective stakeholders communication.

No.	7
overall priority(3)	Professional support for member SAls
sub priority(3.1)	Supporting SAls for applying INTOSAI professional pronouncements and standards on the basic audit types i.e. (financial, performance and compliance)
Implementation responsibility	Professional Standards Committee
Priority indicators	- Number of member SAls, as compared to the total number of member SAls, that adhered to the application of INTOSAI standards as stated in the measurement framework, - Number of training courses to help member SAls apply INTOSAI standards (in coordination with the Institutional Capacity Building Committee). - Number of SAls that conducted typical audit tasks for the three types of audits, according to INTOSAI standards. - Number of articles published. - Number of interactors with the articles. - Rate of progress made in accomplishing or developing the guidelines approved for implementation. - Number of SAls participating in training courses as compared to the total number of member SAls.
Proposed projects for priority implementation	- To develop learning programs for the application of ISSAIs - To design training programs that take into account the specific needs of member SAls - To follow up on the latest developments in the applications of international auditing standards and methodologies of the audit work.

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| | <ul style="list-style-type: none">- Provide guidelines on different types of audit in the public sector.- Facilitate or support areas of training and qualification to apply the standards issued at the regional level.- Participating in INTOSAI initiatives related to the development of competence in the field of international standards.- Updating the list of audit terminology posted on the Organization's website.- Updating and following up the professional pronouncements translated into Arabic and posted on the Organization's website.- Publish articles on the developments of standards.- Create a mechanism for knowledge-sharing in the field of standards application.- Preparing a regional guide for performance audit. |
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No.	8
overall priority (3)	Professional support for member SAIs
sub priority (3.2)	Supporting SAIs in quality assurance
Implementation responsibility	Professional Standards Committee
Priority indicators	- Number of member SAIs that have adopted the Quality Assurance guide issued by the Standards Committee. - Number of member SAIs that have initiated the development of a quality control system. - The percentage of response to requests for consulting services in the field of quality assurance compared to the total number of requests. - Number of articles. - Number of people who viewed the articles.
Proposed projects for priority implementation	- Supporting the efforts of the SAIs in the field of quality assurance by providing consulting services in this field. - Developing articles in the field of quality assurance. - Organizing a consultation meeting with the heads of the SAIs on the importance of establishing quality control systems.

No .	9
Overall priority (3)	Professional support for member SAls
Sub-Priority (3.3)	supporting member SAls in conducting special audits and addressing emerging issues
Implementation responsibility	Professional Standards Committee
Priority indicators	- Number of meetings held to review the new standards. - Number of articles compiled on applying new standards and emerging issues. - Number of guides issued or updated according to the new versions of standards. - Number of training courses on problems identified by the think tanks. - Number of emerging issues considered by ARABOSAI and appropriate solutions proposed. - Number of issues solved effectively. - Number of the studies submitted regarding anticipating future issues and appropriate solutions proposed. - Number of courses, workshops and seminars held on extractive industries.
Proposed projects for priority implementation	- Designing a training program for emerging issues requiring qualification of the member SAls. - Issuing or approving audit guides at the ARABOSAI level and encouraging SAls to adopt or apply these guides in an adaptable format to the specific context of the SAls. - Preparing and updating the guides related to specialized audits, or that deal with emerging issues. - Supporting SAls regarding emerging issues (auditing in a complex or difficult environment, auditing extractive industries, auditing in times of crisis, SDGs). - Follow up on a framework of emerging risks and issues, and propose relevant solutions.

No.	10
Overall priority 4	SDG's audit
Sub-Priority	Supporting SAI's capacities in SDG's audit
Implementation responsibility	Committee of SDG's audit
Priority indicators	- Number of SAI's that organized awareness seminars in the field of SDG. - Number of SAI's reports issued to achieve the water conservation goal. - Number of trainees in the workshop on the SDG-16 (peace, justice and strong institutions). - Number of SAI's which included in their strategic plans multi-year audits of the SDG plan implementation. - Number of model audit reports prepared by the teams formed under top or middle management leadership, who are participants in the workshop held to achieve SDGs. - Number of trainers in a SAI on the INTOSAI Development Initiative Model (ISAM). - Number of reports and discussions that were posted on the SDGs achievement communication platform. - Number of meetings for introducing stakeholders to the results of the SDGs audit. - Number of activities in which the Arab SAI's participating under the INTOSAI Working Group on Environmental Audit's plan. - Number of the SAI's that submitted reports within the environmental audit reports database in the organization.
Proposed projects priority implementation	- SAI's audit in implementing the water conservation goal. - Member SAI's role in implementing SDGs 16, 17 "Companies and Means of Implementation". - Preparing trainers on the INTOSAI Development Initiative model related to IDI's SDG Audit Model (ISAM). - Create a database of environmental reports for ARABOSAI, accessible to member SAI's. - Hold workshops for the top and middle leaders in member SAI's to assist in conducting SDG's audit.

	- Review and evaluate whether the strategic plans of the member SAs are embedded with SDGs implementation plan audits. - Conduct collaborative audit and prepare a consolidated report on the implementation of the goal of water conservation and clean energy based on <u>IDI's SDG Audit Model (ISAM)</u>. - Maintain a platform to sharing best practices of SDGs.
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No .	11
Overall priority (5)	Support member SAls in the field of IT audit.
Sub-Priority	Develop approaches and methods in IT audit.
Implementation responsibility	Working group on IT audit.
Priority indicators	- Number of meetings held on the member SAls experiences in the field of IT audit. - Number of guides which are developed or prepared in the field of IT audit. - Number of member SAls that adopted the guideline of IT audit. - Number of specialized training programs in the field of IT audit.
Proposed projects for priority implementation	- Prepare a guide on IT audit. - Determine the training needs of member SAls in the field of IT audit. - Enhance the sharing of expertise and experiences among member SAls in the field of IT audit by organizing specialized workshops and implementing collaborative auditing tasks. - Prepare and implement a program in the field of IT audit. - Prepare a program to qualify trainers specialized in the field of IT audit.

No.	12
Overall priority(6)	effective management of ARBOSAI
Sub-priority(6.1)	Supporting the human and organizational capacities of ARBOSAI
Implementation responsibility	Secretariat General
Priority indicators	- Number of structures that have completed their by laws. - Number of structures that have complied with the updated regulatory regulations. - Number of SAIs participating in the Organization's activities. - Number of quality assurance audit tasks that have been performed. - Number of certificates expected by the Arab SAIs for their auditors.
Proposed projects for priority implementation	- Developing the ARABOSAI's structure and organization (distributing powers and responsibilities among the Organization structures and completing relevant by-laws). - Support the continual use of technical expertise. - Develop SAI's contributions to the Organization's services. - Continuation of the quality assurance audit tasks program. - Establish a risk and crisis management system. - Establish and activate a framework for professional ethics. - Develop a list of auditor accredited certificates that SAIs looks to benefit from and facilitate the use of it.

No.	13
Overall priority(6)	Effective management of ARBOSAI
Sub-priority(6.2)	An information system that supports organizational performance
Implementation responsibility	The Secretariat General
Priority indicators	- Completing the concise framework for measuring the SAls performance. - Activating the framework. - The number of priority topics to be made available for e-learning.
Proposed projects for priority implementation	- Continuation to develop a track to follow up SAls performance. - Establish a project tracking system. - Develop an e-learning platform. - Support the information security system. - Redesign the organization's website

No.	14
Overall priority(6)	effective management of ARBOSAI
Sub-priority(6.3)	Strengthening relationships with main partners and stakeholders.
Implementation responsibility	The Secretariat General
Priority indicators	- Number of donor-funded activities to the total number of activities - The number of activities implemented by the organization with the INTOSAI community or international organizations on topics of common interest.
Proposed projects for priority implementation	-Support cooperation with donors by continuing the activities that were scheduled in the previous plan. - Identify the activities that the Organization aims to introduce its results or the activities that it aims to follow up. - Identify the organizations that are related to these activities. - Develop a communication plan with these organisations and identify the role of the organization's structures and implement it. - Issue the Organization's newsletter in English. - Managing the organization's website, page and Facebook.