



**ORGANIZATION OF  
AFRICAN UNITY**

Secretariat  
P. O. Box 3243

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**ORGANISATION DE L'UNITE  
AFRICAIN**

Secretariat  
B. P. 3243

COUNCIL OF MINISTERS      Addis Ababa      اديس ابابا  
Thirty-First Ordinary Session  
Khartoum, Sudan - 7-15 July, 1978

CM/915 (XXXI)

APPLICATION FOR OBSERVER STATUS WITH THE OAU

(AFROSAI)



CM 0915

**MICROFICHE**

APPLICATION FOR OBSERVER STATUS WITH THE OAU  
(AFROSAI)

The African Organisation of Supreme Audit Institutions (AFROSAI) an African Inter-governmental Organisation of Supreme Audit Institutions of Member States of the OAU has applied for observer Status with the OAU.

Its particulars are given below : -

Headquarters - By its constitution, the Country which hosts the Permanent Secretariat shall be the Headquarters of the Organisation. To this end, the Assembly the highest body of the Organisation, at its first Session in November 1976 in Yaounde chose the Supreme Audit Institution of Togo as its Permanent Secretariat.

Its aim and objectives :

- The Organisation aims to establish close cooperation for an African regional integration through a better functioning of the Supreme Audit Institutions in Africa. To this end, it intends :

To promote and develop exchange of ideas and technical experience amongst the Supreme Audit Institutions of African States; work out systematic studies in matters relating to the Control of Public Finances; coordinate and make specific studies possible at the request of one or several States of member institutions of the Organisation; serve as information Centres at the disposal of member Institutions and bring about the creation of Sub-regional Group and subsidiary centres of information and exchange of documents; orientate the training and specialisation of Staff responsible for effective discharge of the duties of the Supreme Audit Institutions and encourage the unification of principles, procedures and financial terminology in matters of auditing with the aim of an African regional integration.

Membership

Membership is open to the Supreme Audit Institutions of OAU Member States, who have approved the constitution of the Organisation. Organisations and Institutions attached to the INTOSAI, specialised institutions, professional associations and experts in the field of auditing can attend the meeting of the Assembly as observers, on the invitation of the Board of of Governors. At present its membership is made up of the following supreme audit institutions of the member States of the OAU :

- |                 |                  |
|-----------------|------------------|
| 1. ALGERIA      | 14. MAURITANIA   |
| 2. BENIN        | 15. MOROCCO      |
| 3. BOTSWANA     | 16. NIGER        |
| 4. CAMEROON     | 17. NIGERIA      |
| 5. CHAD         | 18. SENEGAL      |
| 6. EGYPT        | 19. SIERRA LEONE |
| 7. ETHIOPIA     | 20. SUDAN        |
| 8. GABON        | 21. SWAZILAND    |
| 9. GAMBIA       | 22. TANZANIA     |
| 10. GHANA       | 23. TOGO         |
| 11. IVORY-COAST | 24. TUNISIA      |
| 12. KENYA       | 25. UPPER VOLTA  |
| 13. LIBERIA     | 26. ZAIRE        |

AFROSAI Steering Committee

The Steering Committee is composed of the following:-

Chairman	Cameroon
First Vice-Chairman	Egypt
Second Vice-Chairman	Ghana
Secretary-General	Togo
Members	Ivory-Coast, Ethiopia, Kenya, Nigeria, Tunisia and Zaire.

Sources of Finance - AFROSAI finances its activities as follows :

- Assemblies which are organised once in three years on rotational basis by member institutions, are financed by host countries, which for three years assume the organisation's chairmanship, and are also responsible for defraying the cost of Chairmanship.
- The above applies to other meetings especially those by the Steering Committee, symposia, seminars, conferences and discussions

General Remarks

AFROSAI is an intergovernmental Organisation made up of the Supreme Audit Institutions of member States of the OAU. more than half of the Supreme Audit Institutions of OAU member States are its members. Its aims and objectives are similar to those of the OAU, and the sources of its finance are exclusively African. It is actively pursuing its aim's and objectives. No similar Organisation has previously been granted observer Status with OAU.

AFROSAI aims, through the realisation of its objectives, to facilitate the achievement of the objectives of the Organisation of African Unity in order to strengthen the unity and solidarity of its member States. This Organisation has fulfilled the conditions laid down for the granting of Observer Status in the OAU. Its application with its constitution, memorandum of activities and the new criteria for granting observer Status have<sup>been</sup> circulated to member States for observation. There has not been any objection.

The General Secretariat recommends that its application be granted.

Annex I Statute of the AFROSAI

Annex II Memorandum of Activities of AFROSAI

COUNCIL OF MINISTERS

Thirty-First Ordinary Session

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Annex I

AFRICAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS

MEMORANDUM

AFRICAN ORGANIZATION OF SUPREME AUDIT INSTITUTIONSMEMORANDUMCONSTITUTIVE CONGRESS

On the 19th November 1976 in Yaounde the delegations of the Supreme Audit Institutions of 24 African States created the African Organization of Supreme Audit. This Congress benefitted by the support of 9 African States which asked to be excused and of 3 others who accepted, ever since 1974, the principle of the creation of this organization. And so out of the 48 African States, 36 contributed to creating the AFROSAI (see enclosed list of States concerned). The 12 States which did not turn represent, to a great extent, newly-independent States.

HISTORICAL BACKGROUND

It must be recalled that the idea of creating such an organisation was decided in 1974 by the 24 African delegations present at the VIIIth Congress of the International Organization of Supreme Audit Institutions (INTOSAI).

Preparatory meetings were called in Abidjan in June 1974, in Yaounde in August 1975 and in Lome in August 1976.

Right from its creation on the 19th November 1976, the AFROSAI immediately held from the 19th to the 22nd November 1976, its first Assembly on notably two technical topics:

- 1) African States Supreme Audit Institutions....
- 2) Execution of fundamental principles in matters of Supreme Audit, Unicity, Universality, Independence .

The first Assembly of the AFROSAI, after hearing the reports of the two Commissions formed for the Study of the two technical topics, took judicious resolutions in the field of Supreme Audit and elected its Board made up as follows, and which was mandated to obtain from the Organization of African Unity the status of observer.

Composition of the Committee of the AFROSAI

Chairmanship	Cameroon
1st.Vice-Chairman	Egypt
2nd Vice-Chairman	Ghana
Permanent Secretariat	Togo
Members	Ivory Coast
	Ethiopia
	Kenya
	Tunisia
	Zaire
	Nigeria

The publication of the first Assembly is in the course of execution by the United Republic of the Cameroon equally responsible for the cost of publication.

SEMINAR

The delegations to the Constitutive Congress and the first Assembly of the AFROSAI took part, as well, at Yaounde in a Seminar of formation organized with the help of the International Organization of Supreme Audit Institutions and of the German Foundation for International Development on the 23rd and 24th November 1976 at Yaounde.

MEETING OF THE BOARD OF GOVERNORS

The Board of Governors of the AFROSAI held its first meeting at Yaounde on the 23rd November 1976.

The decisions of the Board of Governors of the AFROSAI in its broad outlines are:

- To inform the ~~Secretary-General~~ of the OAU of the creation of the AFROSAI and notably request the OAU for the status of observer as soon as possible in accordance with the resolution of the Assembly.
- To make known to the AFROSAI and to obtain the membership of organizations of Countries not represented at Yaounde.
- To prepare the participation of the AFROSAI in the IVth Congress of the INTOSAI at Lima (Peru) in October 1977.
- To prepare the 2nd Assembly of the AFROSAI due for 1979 at Accra (Ghana).
- To insure the publication of the works of the first Assembly.

STEPS FOR CONTACTS WITH THE OAU

Already the Preparatory Board was conscious of the necessity of links which are to exist between the AFROSAI and the OAU and therefore decided to invite the ~~Secretary-General~~ of the OAU to the Constitutive Congress and to the 1st Assembly of the AFROSAI. Works were performed in the presence of the representative of the ~~Secretary-General~~ of the OAU in the person of M. KHOGALI, the Financial Controller.



The Constitutive Congress retained this idea and expressed it clearly in the article 4 of the statutes: Membership is accessible to the organ in charge of the Supreme Audit in all the OAU Member States.."

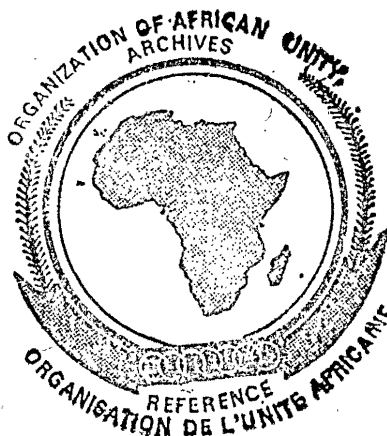
In accordance with these statutory dispositions, the 1st Assembly of the AFROSAI charged the Board of Governors in November 1976 to take steps, without delay, to contact the OAU so as to obtain the status of observer. And so, in November 1976, the President of the AFROSAI sent to the Secretary-General of the OAU a concession request for the statute of observer. This application was renewed by the Secretary-General of the AFROSAI in February 1977 on the occasion of the OAU sittings in Lome, together with documents on the AFROSAI.

The Secretary-General of the AFROSAI went to Libreville on the occasion of the Summit of Heads of State of the OAU and in the hope of a probable discussion of this request of the organisation. He handed to the Assistant Secretary-General of the OAU himself, responsible for Administrative Affairs, a detailed document on the AFROSAI.

#### PREPARATION OF THE 2ND ASSEMBLY OF THE AFROSAI

The Secretary-General of the AFROSAI after having obtained from Ghana her general agreement on the organization of the second Assembly, had in Accra a working session with the Auditor General of Ghana. This working session bore on the determination of the period of the 2nd Assembly, the limitation of the duration<sup>of</sup> the programme, invitations and material organization.

Meanwhile the Accra working session permitted the propositions of 5 topics among which the subjects for the 2nd Assembly of the AFROSAI have been retained.



SECOND SESSION OF THE BOARD OF GOVERNORS OF THE AFROSAI  
LIMA, OCTOBER 1977.

It must be noted first of all that Lima hosted the IXth Congress of the International Organization of Supreme Audit (INTOSAI) and that Africa at this Congress knew an unprecedented success due to the massive participation of African delegations (27) and to the presence of a representative of the OAU for the first time. This success is due to the activities performed by the Permanent Secretariat.

In the margin of this Congress the Board of Governors met and notably discussed the future activities of the organization.

- A Seminar for the training of the staffs in charge of Supreme Audit is planned for the second Semester of the year 1978 and will bear on 3 topics:

- 1) The Supreme Audit : Organization, means (staff, materials..) methods and procedures, (technics of Control, reports...).
- 2) The Control of public markets
- 3) The Supreme Audit and the administrative reform.

This Seminar which will be organized in Africa itself will be able to last for a month and will appeal to African and foreign lecturers.

- The 2nd Assembly of the AFROSAI will be organized in February 1979 at Accra and will be devoted notably to the study of the following topics:

- 1) Role, restraints, difficulties and obstacles in the way of the Supreme Audit in the economic development of African States.
- 2) Recruiting and Training of the staff in charge of Supreme Audit in Africa.
- 3) Control of para-public Institutions, of assisted organizations and of multinational Societies.

REASONS FOR THE APPLICATION FOR ADMISSION OF THE AFROSAI  
TO THE STATUS OF OBSERVER OF THE OAU

1) - The AFROSAI through its objectives and aims would like to contribute, in the field of activities which belong to it, to the achievement of the objectives laid down by the Charter of the Organization of African Unity.. "to strengthen the unity and the solidarity of African States, to coordinate.... their cooperation so as to offer the best conditions of existence to the peoples of Africa...."

In fact the AFROSAI has for its objectives to unify and develop the organs of the Supreme Audit of African States with a direct impact on the unification, development and good management of business Administration and of the public sector of these States.

To this end, the first Assembly of the AFROSAI has deemed that the restoration of close links with the OAU would permit to better coordinate its activities with those of the great panafrican organization and would bring them more efficiency.

2) - The AFROSAI is convinced that its presence at the sittings of the OAU will give the chance:

- of obtaining pieces of information which are to orientate its activities,

- of taking useful contacts for the achievement of its panafrican vocation.

3) - The AFROSAI knows that by placing itself within the political framework of the OAU, it will better ward off international and even African influences contrary to the interests of Africa as defined by the Charter of the Organization of African Unity.

Taking into account all that precedes, the Board of Governors of the AFROSAI confirms its application for admission of the organization to the status of observers of the OAU.

FOR THE BOARD OF GOVERNORS,  
THE PERMANENT SECRETARIAT

Kpadénou AGUEY

ADDRESS

AFROSAI - INSPECTION GENERALE D'ETAT  
P.O. Box 288 LOME - TOGO  
TEL. 56-74 TELEX 52-01 PRESITOGO.

LIST OF MEMBER STATES OF THE AFROSAI

N°	E T A T S	NOMS DES INSTITUTIONS	OBSERVATIONS
1	ALGERIE	Inspection Générale des Finances	
2	BENIN	Inspection des Finances	
3	BOTSWANA	Office of the Auditor General	
4	CAMEROUN	Ministère délégué à l'Inspection Générale de l'Etat et à la Réforme Administrative	
5	COTE D'IVOIRE	Cour Suprême	
6	EGYPTE	Central Auditing Organization	
7	ETHIOPIE	Audit Office	
8	GABON	Direction Générale des Contributions directes	
9	GAMBIE	Audit Department	
10	GHANA	Office of the Auditor General	
11	HAUTE VOLTA	Inspection des Affaires Administratives	
12	KENYA	Board of Audit and Inspection	
13	LIBERIA	Audit Office	
14	MAROC	Commission Nationale des Comptes	
15	MAURITANIE	Contrôle d'Etat aux Affaires Economiques et Financières	
16	NIGER	Inspection Générale d'Etat	
17	NIGERIA	Federal Audit Department	
18	SENEGAL	Cour Suprême	
19	SIERRA LEONE	Audit Department	
20	SOUDAN	Auditor General's Office	
21	SWAZILAND	Audit Department	
22	TANZANIE	Exchequer and Audit Department	
23	TCHAD	Contrôle Général des Finances	

24	TOGO	Inspection Générale d'Etat	<p>Have approved  <del>the principle</del>  of the creation  of the AFROSAI  but, could not  participate in  the works of the  Constitutive  Congress</p>
25	TUNISIE	Cour des Comptes	
26	ZAIRE	<del>Inspection Générale des Finances</del>	
27	CAP VERT		
28	ILE MAURICE	Auditor Office	
29	LIBYE	Auditor General's Office	
30	LESOTHO	Office of the Auditor General	
31	MADAGASCAR	<del>Direction du Contrôle Financier</del>	
32	MALAWI	Audit Department	
33	SEYCHELLES		
34	BURUNDI	Direction Générale à la Présidence chargée des Affaires Financières	
35	UGANDA	Office of the Auditor General	
36	ZAMBIE	Auditor General's Office	

CM/915  
Annex II

COUNCIL OF MINISTERS  
Thirty-First Ordinary Session  
Khartoum, Sudan  
July, 1978

STATUTES OF THE AFRICAN ORGANIZATION  
OF SUPREME AUDIT INSTITUTIONS  
AFROSAI

P R E A M B L E

The representatives of African Supreme Audit Institutions meeting in Yaounde (The United Republic of CAMEROON) from the 17th day of November 1976 to the 19th day of November 1976 as a constitutive Assembly ;

1) In accordance with the resolutions of the Congresses of the INTOSAI, recommending, at the level of each of the five continents, a fruitful and requisite cooperation amongst Supreme Audit Institutions and setting up of subsidiary centres of information and exchange of ideas and documents ;

2) In accordance with the motion adopted on the 22nd May 1974 at Madrid by the African delegations to the 8th Congress of the INTOSAI, stressing more particularly the existence of specific problems common to Supreme Audit Institutions of African States ;

3) In accordance with the INTOSAI Regulation, which aims at encouraging:

a) exchange of views and experiences amongst the Supreme Audit Institutions ;

b) the creation of Regional working groups ;

4) Noticing that the ever-growing complexity of the problems involved in the Control of Public Finances, coupled with the growing of both social and economic activities of the State, and with the modern techniques of public Financial Control makes close cooperation amongst Supreme Audit Institutions a necessity to obtain, by means of continuous and permanent exchange of ideas and methods, an improvement in the systems, methods and techniques of Control,



5) Taking into consideration aspects of similarities amongst African States.

A) Resolves to create, at Continental level, a unique organization to be named the AFRICAN ORGANIZATION OF SUPREME AUDIT INSTITUTIONS (AFROSAI).

B) Accepts the present text as the statutes of the Organization.

## C H A P T E R I - - A I M S

ARTICLE 1 The African Organization of Supreme Audit Institutions which will henceforth be known as "THE ORGANIZATION" aims fundamentally at fostering close cooperation amongst its members within the framework of the INTOSAI and for an African regional integration.

ARTICLE 2 The aims of the Organization are as follows

1) To promote and develop exchange of ideas and technic experiences amongst the Supreme Audit Institutions of African States in the various fields of their activities.

2) To promote and work out systematic studies in matter relating to the Control of Public Finances.

3) To coordinate and make the realization of specific studies a possibility at the request of one or several states of the member institutions of the Organization.

4) To serve as information centre at the disposal of member institutions and bring about the creation of sub-regional groups and subsidiary centers of information and exchange of documents.

- 5) To acquaint all the members of the Organization with the modifications arising from the legislation of each State in matters of Control of Public Finances as well as the organization and the operation of the respective institutions.
- 6) To serve as a liason organ amongst the Supreme Audit Institutions by encouraging consultations, more particularly, by way of exchange of specialists and experts.
- 7) To promote and orientate the training and specialisation of the staff responsible for the effective discharge of the duties of the Supreme Audit Institutions.
- 8) To promote the theoretical and practical study of subjects and problems dealing with Supreme Audit and to bring about the creation of study centres, institutes and chairs in the Universities for the purpose.
- 9) To establish contacts, specific and technical in nature, with other organizations and institutions experienced in the field of Supreme Audit.
- 10) To promote the unification of principles, procedures and Financial terminology in matters of auditing with the aim of an African regional integration.
- 11) To promote close and permanent collaboration between the Organization and its members with the INTOSAI and its regional groups.

## CHAPTER II - PRINCIPLES

ARTICLE 3 The Organization adopts the following fundamental principles as rules of operation.

- 1) The legal equality of Supreme Audit Institutions which are members of the Conference.

2) The respect of the laws of each State and of the general principles of International Law.

3) The respect for voluntary membership and withdrawal of the Supreme Audit Institution.

4) The respect of the democratic system of the majority vote and the respect of the minority concept.

### C H A P T E R III - COMPOSITION

ARTICLE 4 Membership is accessible to the organ in charge of the Supreme Audit in all the OAU member states and who will have approved the present statutes either during the Constituent Assembly of the Organization or during any session of the Assembly of the Organization or through communication to the Board of Governors.

ARTICLE 5 The Organization can generate or recognise within its framework sub-regional working groups with the view to strengthening the collaboration among the Supreme Audit Institutions of African States.

### O B S E R V E R S

ARTICLE 6 Organizations and Institutions attached to the INTOSAI, specialised organs, professional associations and experts in the field of auditing can attend the meetings of the Assembly as observers on the invitation of the Board of Governors.

C H A P T E R IV - O R G A N S

ARTICLE 7 - The organs of the Organization are as follows :

- a) The Assenbly
- b) The Board of Governors
- c) The Permanent Secretariat
- d) The Technical Commissions.

T H E A S S E M B L Y

ARTICLE 8 The Assenbly is the Supreme organ of the Organization. It consists of the representatives of member institutions.

ARTICLE 9 The ordinary meetings of the Assenbly are held every three years.

The Assenbly can sit in extraordinary session on the initiative of the Board of Governors or at the request of one third of the member institutions.

The ordinary meetings of the Assenbly are presided over by the representative of the Supreme Audit Institution of the host State and the extraordinary meeting of the Assenbly by the President of the Board of Governors.

ARTICLE 10 It is the duty of the Assenbly :

- a) To formulate such principles as may inspire Supreme Audit Institutions of African States.
- b) To approve technical topics for deliberation and formulation of appropriate recommendations.

- c) To encourage the implementation of recommendations of INTOSAI.
- d) To deal with the problems relating to Auditing, promote and encourage exchange of experience amongst the various systems in this field.
- e) To elect the members of the Board of Governors.
- f) To entrust precise duties to the Board of Governors and the Permanent Secretariat notably the organization of seminars, talks, conferences etc...
- g) To amend the statutes of the Organization.
- h) To decide on the candidature of the country wishing to host the next Assembly.
- i) To examine all questions submitted to it by the Board of Governors.
- k) To establish its own internal rules and regulations

ARTICLE 11 At the meetings of the Assembly, each of the Supreme Audit Institutions has one vote.

ARTICLE 12 The resolutions of the meeting Assembly are taken by the simple majority of the member Institutions present and in case of a tie the President has a casting vote. However resolutions involving the amendment of the Statutes require the majority of all the member institutions.

#### THE BOARD OF GOVERNORS

ARTICLE 13 The Board of Governors is the executive organ of the Organization. It is made up of:

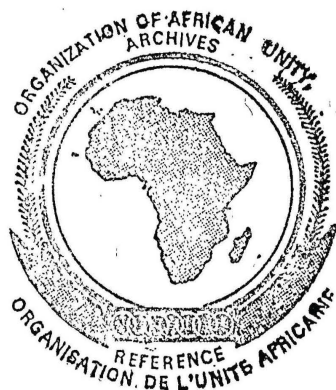
- a) A President who is the representative of the Supreme Audit Institutions of the Country where the last ordinary Assembly was held ;

- b) A first vice-president; who is the representative of the Supreme Audit Institution of the member country in which the penultimate Assembly was held;
- c) A second vice-president; who is the representative of the Supreme Audit Institution of the Country where the next meeting of the Assembly will be held ;
- d) A head of the Permanent Secretariat ;
- e) Three members; elected for a period of three years by the ordinary meeting of the Assembly. They may be reelected only once ;
- f) Members of this Organization who are members of the Board of Governors of the INTOSAI.

No member can hold two posts in the Board of Governors.

ARTICLE 14 - The Board of Governors has the duty between meetings of the Assembly and taking into consideration the directives of the latter.

- a) To see to the compliance of the statutes and take the necessary measures in order to make the objective of the Organization effective ;
- b) To fulfil the tasks assigned to it by the Assembly and especially by the organization of seminars, discussions, study-groups....
- c) To verify whether the Supreme Audit Institutions wishing to become members of the Organization have the necessary qualifications.



The Board of Governors of the Organization shall submit to the Assembly at every ordinary meeting of the Assembly, a report of its activities.

ARTICLE 15 The Board of Governors shall meet as need arises but at least once a year. Such meetings shall be at the invitation of the President or at the request of at least half of the members of the board. It draws up its internal regulations.

#### THE PERMANENT SECRETARIAT

ARTICLE 16 The Permanent Secretariat is the administrative organ of the Organization.

The duties of the Permanent Secretariat shall be entrusted to the Supreme Audit Institution of a member State by the Assembly. The Head of the Permanent Secretariat shall be the representative of this institution. He shall be the General Secretary of the Organization.

ARTICLE 17 The permanent Secretariat of the Organization shall be responsible for :

- a) the execution of the decisions of the Board of Governors, notably, as concerns the organization of seminars and study-groups;
- b) the maintenance of necessary contacts among Supreme Audit Institutions of member States ;
- c) the collaboration in performing tasks entrusted by the Assembly to the Board of Governors, and to the technical commissions ;
- d) the dissemination of appropriate and special publications among member institutions ;

- e) the performance of any other tasks entrusted to it by the Assembly and the Board of Governors.

ARTICLE 18 The Supreme Audit Institution which undertakes the duties of the Permanent Secretariat shall be responsible for the organization, functioning and financing associated with the effective discharge of its duties.

#### THE TECHNICAL COMMISSIONS

ARTICLE 19 For the purpose of studying special topics, the Organization can set up technical commissions. The Organization may have recourse to any type of experts, should the case arise.

#### FINAL AND TRANSITORY PROVISIONS

##### DISSOLUTION

ARTICLE 20 In case of dissolution which will have to be decided by the majority of two-thirds of the members, proceedings shall follow the legislation of the State in which the Permanent Secretariat is situated.

##### ENFORCEMENT OF THE STATUTES

ARTICLE 21 The present statutes will come into force on their adoption by the constitutive Assembly of the Organization.

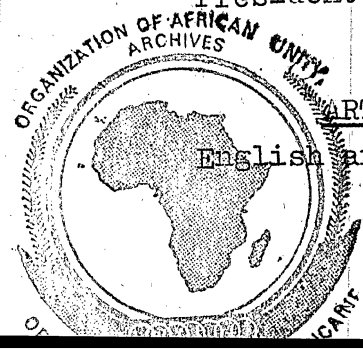
##### TRANSITORY PROVISIONS

ARTICLE 22 1) Soon after the adoption of the present Statutes, the constitutive Assembly shall assume the role of the Assembly initiating its first session.

2) As an exception to article 13(b) the Assembly during its first session shall elect the first Vice-President of the Board of Governors.

##### LANGUAGES

ARTICLE 23 The present statutes have been written in English and French, both texts being equally authentic.





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1978-07

# Application for Observer Status with the OAU (AFROSAI)

Organization of African Unity

African Union

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