



promote public accountability for the benefit of our society...

THE STATE OF ERITREA
OFFICE OF THE AUDITOR GENERAL

2023

Annual Performance

Report





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Chapter 1: About the Office of the Auditor General


Established in May 1992 by Proclamation No. 37/1993 and Legal Notice No. 14/1993, the Office of the Auditor General (OAG) stands as the cornerstone of accountability and oversight in Eritrea. Since its inception, the OAG has evolved significantly, navigating through the intricate landscape shaped by political and economic dynamics within the region.

Mandate of the OAG

The OAG operates under a comprehensive mandate outlined in Legal Notice No. 14/1993 Article 2/25, which encompasses the auditing of all governmental bodies, parastatals, and state-owned enterprises. Additionally, the OAG plays a pivotal role in ensuring the professional competence of auditors and accountants through the issuance of certifications, as stipulated in Legal Notice No. 14/1993. Moreover, the OAG provides indispensable advisory services to the Ministry of Finance as required.

Currently, the OAG audits 179 budgetary clients, excluding parastatals and state-owned enterprises. However, despite its extensive mandate, the OAG's capacity sometimes falls short, necessitating the outsourcing of audits for parastatals and state-owned enterprises to the Audit Services Corporation (ASC) that operate on a fee basis. The ASC, though operating autonomously, operates under the general supervisory purview of the Auditor General.





To optimize audit coverage, the OAG meticulously categorizes its clients into large, medium, and small entities based on risk assessments conducted by management, ensuring prudent allocation of audit resources.

Audit Tools and Methodology

Adhering to the Standards of the International Organization of Supreme Audit Institutions (INTOSAI), the OAG conducts audits utilizing meticulously crafted methodologies integrated into manuals provided by the English Speaking African Organization for Supreme Audit Institutions (AFROSAI-E). The OAG's commitment to excellence is evident in its adoption and customization of audit manuals, including the Financial and Compliance Audit Manuals (FAM-CAM) in 2018, the Information Technology Audit Manual (ITAM) in 2020, and the Performance Audit Manual in 2021 – all aligned with INTOSAI standards.

Mission, Vision, and Core Values

Guided by a resolute Vision Statement, the OAG aspires to establish itself as a beacon of independence, transparency, and effectiveness in audit oversight, thereby fostering public accountability for the greater societal good. This vision is underpinned by a steadfast Mission Statement, emphasizing the provision of reliable assurance in public resource management through the delivery of independent and objective audit services. At the core of its operations lie unwavering values of integrity, professionalism, teamwork, transparency, innovation, and a relentless pursuit of continuous development, serving as the bedrock of the OAG's ethos and guiding principles





Core Values, Beliefs, and Guiding Principles

Integrity

- The personnel of the OAG are expected to exhibit integrity while conducting their professional duties and maintain a high level of personal conduct.

Professionalism

- To consistently deliver excellent audit services, it is essential for staff members to uphold and enhance their professional competence and expertise.

Teamwork

- The OAG considers that teamwork among its staff and cooperation with clients are crucial factors for achieving success.

Transparency

- The OAG is expected to uphold transparency in its operations. It should regularly communicate with relevant stakeholders through reports and briefings.

Innovation and Continuous development

- The OAG must guide and inspire staff to demonstrate creativity in audit methodologies, processes, procedures, and other institutional aspects to effectively fulfill its mission.

Chapter 2: Purpose of the 2023 Annual Report & Highlights

The primary aim of the 2023 Annual Performance Report is twofold: firstly, to provide stakeholders with a comprehensive overview of the Office of the Auditor General's (OAG) undertakings, accomplishments, and identified areas for enhancement. Secondly, it upholds the esteemed principles of transparency and accountability outlined in INTOSAI-P 20. This report meticulously delineates the detailed annual operational blueprint for 2023, which is derived from the overarching five-year strategic roadmap spanning from 2019 to 2023.

Highlights of 2023

Under each strategic goal, the OAG achieved notable milestones in budget and expenditure management, capacity development, communication and stakeholder management and gained some insights from its pilot projects in coaching auditors. Some highlights include the establishment of a Gender focal Team, development of various policies and guidelines, customization of the Financial Audit Manual, successful completion of the Quality Assurance Reviews, and implementation of various financial, performance, and investigative audits.

OAG Highlights of year 2023



ORGANIZATION AND MANAGEMENT CAPACITY

- Established Disciplinary committee.
- Developed Internal control Framework.
- Developed Risk management framework.
- Development of various policies and guidelines
- Got audited its financial Statements by external auditors.



ENHANCE THE COMPETENCY AND PRODUCTIVITY OF HUMAN RESOURCES

- Established a gender focal group.
- Development of various HR policies and guidelines
- Commencement of Management development Program
- Increased female representation at 35.8%.
- Four Auditors certified by PESA-p programme.



QUALITY OF AUDIT SERVICES TO INCREASE THE VALUE OF THE OAG

- Successful implementation of AFROSAI-E QAR team recommendation.
- Upgraded Quality Assurance Review Unit to the level of a Division.
- 58 Financial, and 6 investigative audits that cover 270 budget years were finalized raising the coverage to 80%.



COMMUNICATION AND STAKEHOLDER MANAGEMENT

- Conducted survey for employees and audit clients to measure level of satisfaction.
- Successful coverage of OAG activities in media.



BUDGET & EXPENDITURE

OAG received a total of ERN 7.64 million from the Government
The total amount of the budget spent was ERN 7.55 million.
Property management improving annually



CAPACITY DEVELOPMENT

- 4 In-house Training Programs participated.
- 9 Regional Training Programs participated



LESSONS LEARNT

The pilot project to prepare team leaders through practical coaching has continued in 2023

Chapter 3: Key Achievements under Each Strategic Goal




Goal 1: Enhancing OAG Independence

The OAG remains steadfast in upholding its independence, which is evident in its autonomy over independently planning and conducting its audit and reporting. The unrestricted access to audit documents further solidifies this independence. In a bid to strengthen this aspect, it keeps on updating its draft audit legislation, aligning it with the requirements of the Lima Declaration. Despite awaiting government approval, the OAG operates based on this draft, ensuring continued adherence to its principles.

Goal 2: Strengthening Organizational and Management Capacity

Efforts to bolster organizational and management capacity have been instrumental in enhancing the OAG's effectiveness. The establishment of standardized organizational policies and guidelines have been a good initiative, facilitating operational efficiency and audit effectiveness. Key achievements under this goal include:

- **Organizational Development Policy Preparation:** Acknowledging the importance of organizational development, the OAG formulated a policy aimed at enhancing strategic planning processes, operational efficiency, audit effectiveness, employee development, stakeholder engagement, and technological advancements.
- **Ongoing Progress on Risk Management Policy:** Work is underway to draft a comprehensive risk management policy, with input from the management team to ensure relevance and effectiveness.
- **Logistical Management Process Design:** A structured process for procurement, inventory management, and distribution within the OAG has been designed, enhancing resource allocation and utilization.
- **Archiving System Upgrade:** The completion of upgrades to the archiving system in September 2023 signifies a significant milestone, ensuring secure data storage, access control, and efficient management of audit files.
- **Effectiveness of Internal Controls Reporting:** With the development of an internal control framework, the OAG organs have initiated reporting on the effectiveness of implemented internal controls, thereby enhancing accountability and transparency.
- **Audit Quality Guideline Preparation:** A comprehensive audit quality guideline has been finalized, aligning with evolving standards and aiming to assess all quality objectives of the SAI comprehensively.

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- Implementation of Coaching and Mentoring Program: The establishment of a coaching and mentoring program across all staff levels signifies a commitment to employee development and a conducive work environment and work progress.
 - Pilot Performance Appraisal System: While a guideline for the performance appraisal process has been developed, implementation awaits official directives from the Resource Coordination Center.
 - Introduction course on Audit Management Software: Installation and configuration of the SAI Enhanced Audit Tool (SEAT) and subsequent training sessions have commenced, enhancing audit efficiency and effectiveness.
 - Annual Continuing Professional Development (CPD) Seminar: A successful CPD seminar was conducted for qualified accountants, contributing to ongoing professional development within Eritrea's accounting community.

These achievements underscore the OAG's dedication to enhancing organizational capacity, promoting best practices, and ensuring the delivery of high-quality audit services in alignment with international standards and professional developments.

Goal 3: Enhancing Human Resource Competency and Productivity

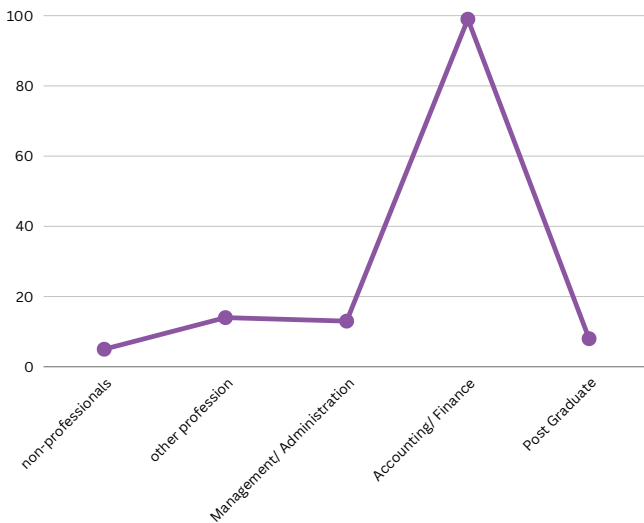
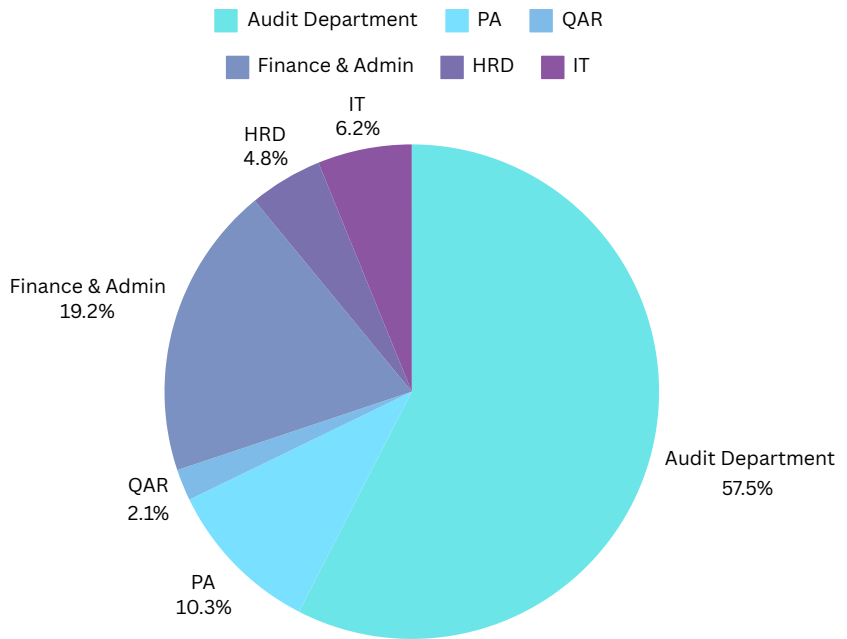
Recognizing the pivotal role that human resources play in fulfilling its audit obligations effectively, the Office of the Auditor General (OAG) of Eritrea is deeply committed to enhancing the proficiency and productivity of its workforce. Despite facing challenges such as a shortage of audit staff relative to its mandate to audit all government institutions, the OAG has proactively implemented various strategies aimed at augmenting workforce capabilities and retention. These initiatives encompass a wide array of activities spanning recruitment, training, policy development, and facilities improvement.

The Office of the Auditor General (OAG) comprises a workforce of 139 dedicated staff members. Among them, 61% serve as Regularity Auditors, while 11% fulfill roles as Performance Auditors. The remaining 28% contribute to various vital functions within the OAG, including Quality Assurance Review (QAR), Information Technology (IT), Human Resources (HR), and Administration and Finance.

Towards the conclusion of 2023, the OAG had anticipated the recruitment of additional personnel. However, due to competing priorities within the government, the allocation of new employees did not materialize.

Employee Placement

Of the total workforce, 109 individuals possess backgrounds in accounting and finance, with the remainder hailing from diverse professional backgrounds such as economics, IT, and management. The OAG boasts a female workforce comprising 50 colleagues, constituting 36% of the total staff complement.



One significant achievement in 2023 was the successful negotiation and acquisition of additional budget allocations to cover essential expenses. This included securing funds for cleaner salaries, electricity costs, and rent for additional office space on the third floor. By addressing these financial needs, the OAG ensured a conducive working environment and sustained its operational efficiency.

Addressing vacancies in supervisory and team leader positions remained a priority. While the promotion of five acting team leaders occurred in the previous year, the lack of new recruits stalled further advancements in 2023. Nevertheless, efforts to attract and retain competent auditors persisted, supported by ongoing intrinsic motivating initiatives.

The preparation of a staff retention policy is in progress, it aims to retain skilled employees with consistent competencies. This policy, once finalized, will outline strategies and incentives to encourage employee loyalty and longevity within the organization, thereby fostering stability and continuity in operations.

The development of a competency matrix. Aligned with the Integrated Competency Framework and Dictionary for Supreme Audit Institutions (SAIs), this matrix delineates essential skills across various functional areas, including audit, HR, administration, finance, IT support, and leadership. By identifying and documenting core competencies, the OAG can better assess training needs and tailor professional development programs accordingly.

Another initiative of the OAG is paving the ground for a conducive work environment with the additional office space for the auditors. The development of a competency matrix is aligned with the integrated competency framework.





Further, the formulation of objective human resource plan has provided invaluable insights into the organization's long-term staffing requirements. Covering a medium-term horizon spanning from 2024 to 2028, this plan forecasts workforce needs based on anticipated growth, organizational priorities, and strategic objectives.

Training remains a cornerstone of the OAG's human resource development strategy. Through a thorough Training Needs Assessment (TNA), priority training areas were identified, with a particular emphasis on management and leadership skills. Training programs targeting communication, conflict management, negotiation, team building, and leadership aim to equip staff with the competencies essential for effective performance in their roles.

Efforts to enhance professional development opportunities are ongoing, with plans to develop annual in-house, distance, and classroom training packages. These packages will cater to staff members at various levels, ensuring continuous learning and skill enhancement across the organization.

To evaluate the effectiveness of training initiatives, an approved Training Impact Assessment Guideline has been introduced. This guideline will enable the OAG to assess the impact of training programs on organizational and individual performance, facilitating data-driven decision-making in human resource development plans.

Recognizing the importance of acknowledging outstanding contributions, the OAG is in the process of formulating a Reward and Recognition Policy. This policy will aim at honoring and incentivize individuals and teams for their exemplary performance, thereby promoting a culture of excellence and motivation within the organization.

Clear guidelines for promotion, succession planning, and leadership development have also been formulated. Factors such as experience, education, training, work record, and diversity considerations will be taken into account to ensure fairness and transparency in evaluating career progression opportunities.

Furthermore, the OAG has facilitated educational opportunities for its staff by securing scholarships for post-graduate studies through the National Institute for Higher Education and Research (NIHER). This initiative underscores the organization's commitment to investing in the professional growth and advancement of its employees.

Improvements to day care facilities have been undertaken to support child-rearing female's staff within the organization. These enhancements, include maintenance and procurement of necessary furniture, for the day-care programme. That will provide a conducive environment for females to balance their work with child-care responsibilities effectively.



The establishment of a Gender Focal Team and the development of a sexual harassment policy highlight the OAG's dedication to fostering a safe and inclusive work environment. These initiatives show the organization's commitment to promoting gender equality and preventing workplace harassment and discrimination.

Various gender-related projects have been proposed by the Gender Focal Team they aim at addressing the professional development gaps, hygiene and health necessities, and alternative task assignments for nursing mothers. These projects demonstrate the OAG's proactive approach to promoting gender equity and supporting the diverse needs of its workforce.

The upgrading of the Internal Audit (IA) Manual reflects the OAG's commitment to maintaining high internal audit standards and practices. The revised manual incorporates updated audit working papers and templates, ensuring alignment with evolving audit standards and best practices. Training was provided to government internal auditors on the new manual.

In summary, the OAG's initiatives under Goal 3 demonstrates uncompromising dedication to enhancing its human resources for a better work result.



Goal 4: Enhancing Audit Service Quality

The Office of the Auditor General (OAG) endeavors to improve the quality of its audit services, with collaboration of AFROSAI-E and by adhering to the international audit standards. Throughout 2023, the OAG concentrated its efforts on several key initiatives aimed at improving audit service quality:

1. Training of Performance Audit Staff: Eleven new members of the Performance Audit Division underwent comprehensive training on basic modules. This training, was facilitated by the experienced members and staff of the OAG. The objective was to introduce the new staff members to the concept and procedures of performance audit.
2. Updating QAR Policy and Manual: The Quality Assurance Review (QAR) Division took significant strides in enhancing its quality assurance mechanisms by revising and updating both its policy and manual. The revisions were aligned with recent amendments to ISSAI 40 and ensured compliance with ISSAI 140 and ISQM 1 & 2. The QAR Division conducted institutional and individual audit engagement reviews, covering both financial and performance audits. The division also followed the implementation of the recommendations of AFROSAI-E QAR team.





3. Customizing FAM 2023: Recognizing the importance of staying abreast of evolving audit methodologies, the OAG customized the Financial Audit Manual (FAM) based on AFROSAI-E updates in 2023. Special emphasis was placed on understanding entity-specific risk assessment methodologies, with training relevant sessions conducted in South Africa.

4. Continuous Training on Audit Working Papers: Despite limitations, the OAG provided focused training sessions on audit working papers. These sessions primarily centered around understanding entity-specific risk assessment methodologies, complementing the customization efforts related to the FAM.

5. Preparation of Follow-Up Report on Audit Recommendations: While systematic reporting on the status of audit recommendations was not conducted, updates on audit follow-up were received from various clients. Department-level summaries outlining the status of recommendations were presented at the outset of annual audit reports, providing stakeholders with insight into the progress made in addressing audit findings.

6. Engagement with Audit Clients for Implementation of Recommendations: the OAG conducted a seminar for over 400 officials from more than 70 audit clients. It briefed the participants on the major annual audit recommendations that require implementation. The officers from the Ministry of Finance and National Development (MOFND) also enumerated their expectations in terms of following rules and procedures in the management of financial and material resources. In the interactive constructive discussions, the participants raised the challenges faced in the utilization of allocated budgets of their respective organizations. The open discussions encouraged participants to voice out their issues and re-assured their commitment for collaborating with the OAG and the MOFND in the implementation of audit recommendation.

By embracing continuous improvement and proactive engagement with stakeholders, the OAG remains committed to advancing the effectiveness and impact of its audit functions in service to the nation.

Goal 5: Communication and Stakeholder Management

Effective communication and stakeholder engagement form the cornerstone of the OAG's strategic objectives. In 2023, concerted efforts were made to enhance communication strategies and foster meaningful interactions with stakeholders, including:

- **Media Coverage:** Deliberate decisions limited extensive media coverage of OAG activities. A balanced approach was adopted to ensure visibility of achievements in 2023.
- **Completion of ICBF Questionnaire:** The OAG actively participated in the completion and submission of the Integrated Capability Building Framework (ICBF) questionnaire online. This engagement, spearheaded by the management team, facilitated organizational self-assessment and contributed to capacity enhancement initiatives.
- **Donor Engagement:** In 2023, the AFROSAI-E donor funded projects had significant impact in OAG's progress. However, OAG's engagement with additional donors was limited, requiring expanded partnership in 2024.
- **Feedback Collection from Audit Clients:** Exit meetings with audit clients provided valuable opportunities to collect feedback on various aspects of OAG's operations, including behavior, audit approach, and report quality. Suggestions for improvement, such as optimizing audit timing, enhancing recommendation practicality, and refining report language, were duly noted for consideration and action.

1.





Chapter 4 : Finance Budget, Expenditure, and Internal Controls

Budget & Expenditure:

The OAG's financial operations are primarily sustained through government funding allocated by the Ministry of Finance and National Development. In the fiscal year of 2023, the approved budget allocation provided essential support for recurrent activities and the disbursement of staff salaries. While a proportion of the budget was earmarked for capital expenditures, such as IT procurement and building maintenance, the majority was allocated towards sustaining day-to-day operations. With a total budget allocation of ERN 7.64 million from the government, the OAG is committed to financial prudence and accountability.

Audits of Financial Statements:

To ensure transparency and accountability in financial reporting, the OAG undergoes external audits conducted by reputable audit firms. In the fiscal year 2022, the financial statements of the OAG were subjected to rigorous scrutiny by HLB Abraham Isaac & Office, Authorized Auditors, and Accountants. The outcome of the audit was unqualified audit opinion.

Equipment and Facilities:

Investments in infrastructure and facilities are essential for optimizing operational efficiency and enhancing the working environment for staff. In 2023, the OAG undertook maintenance works and upgrades to its facilities, including additional office space on the third floor. These enhancements encompassed improvements to sanitary facilities, electrical networks, internet connectivity, and the internal audit rooms. Furthermore, the day-care facilities were increased to encourage female parents to use the facilities.

OAG Internal Control System:

Effective internal controls are fundamental to ensuring compliance with regulations and mitigating operational risks. The OAG has established a robust Internal Control Framework, underpinned by comprehensive manuals and policies aligned with international standards set by AFROSAI-E. These manuals, including the Financial Audit Manual (FAM) and Compliance Audit Manual (CAM), serve as guiding principles for maintaining accountability and transparency in the OAG's operations. Additionally, the OAG has developed various Policies and Guidelines to address emerging risks and uphold the highest standards of governance. Through these initiatives, the OAG reaffirms its commitment to sound financial management practices and organizational excellence.



Policies and Guidelines

The OAG has set several policies and guidelines that are essential in its works. Their implementation is continuous. However, some of them require revision to fit the dynamic audit environment.

Policies:

The Risk Management Policy, a cornerstone of effective governance, is presently under revision to incorporate crisis management components. This update is essential for enhancing the OAG's ability to identify, assess, and mitigate risks promptly, ensuring resilience in the face of unforeseen challenges. Additionally, the implementation of the Outsourcing Policy is pending, because a comprehensive review of legal mandates and organizational capacity to align the policy with operational realities is required.

Guidelines:

While the majority of the OAG's guidelines have been diligently followed, some are either partially implemented or awaiting full execution. Notably:

- 1. OAG Performance Appraisal Guideline:** Despite the approval of an employee appraisal process in 2021, the pilot of this process was postponed due to the announcement of a new guideline and approach by the Resource Coordination Center. Consequently, no appraisals were conducted in 2023.
- 2. OAG Code of Ethics:** While the Code of Ethics is disseminated to all employees, and signed copies of ethics declarations are maintained in personal files, consistent adherence to this requirement across all staff divisions remains a challenge. While Compliance within audit teams is observed. However, ensuring adherence among supporting divisions requires further attention and reinforcement.

Other guidelines and policies approved in 2023 are scheduled for implementation in 2024.



Policies and Guidelines

Policies	Guidelines and Frameworks	Manuals
<ul style="list-style-type: none">• Employee discipline & work Ethics policy• Welfare Policy• Reward and Recognition Policy• Retention Policy• Succession Policy• Sexual Harassment Policy• Outsourcing Policy• QAR Policy• Organizational Development (OD) Policy• Integrity framework Policy	<ul style="list-style-type: none">• Guideline on assessment of performance and impact of training• Logistical Management guideline• Competency Framework	<ul style="list-style-type: none">• Internal Audit Manual• Customized FAM of 2023• QAR Manual

Throughout 2023, the OAG focused on the development and implementation of key policies and guidelines aimed at enhancing organizational efficiency and management processes. The following policies and guidelines were either implemented or poised for implementation within the OAG:

- 1. Human Resources Policies:** The majority of HR policies were drafted towards the end of 2022, and were reviewed and approved. However, some of the policies need to be aligned with the resource coordinating center in implementation.
- 2. Guidelines and Frameworks:** Several guidelines and frameworks were developed to augment the OAG's efficiency and management processes. These documents encompass a wide array of areas, ranging from employee discipline and welfare to organizational development and integrity frameworks.



Social Responsibility

The Office of the Auditor General (OAG) is committed to engaging in meaningful social responsibility initiatives, recognizing the importance of contributing to environmental sustainability and community welfare. Throughout the year 2023, the OAG actively participated in national afforestation programs organized by esteemed entities such as the Authority of Forest and Wildlife and Zoba Maekel. The objective of the programs is to combat deforestation, enhance green spaces, and promote biodiversity conservation. Over the course of the year, the OAG staff enthusiastically participated in six rounds of afforestation activities. Their collective efforts enabled them to plant 950 trees in an area of a Quarter of a hectare. The OAG is committed to the implementation of government policy of environmental preservation.

In addition to environmental initiatives, the OAG also prioritizes public health and well-being as part of its social responsibility agenda. In a demonstration of solidarity with the national healthcare system, OAG staff actively participated in blood donation drives organized by the national Blood Bank. They contributed over 38 units of blood. By actively engaging in such socially responsible activities, the OAG not only fulfills its societal obligations but also fosters a culture of compassion and community-related engagement among its staff members.



Chapter 5 : Trainings, Seminars, and Events

The OAG places significant emphasis on fostering a culture of continuous learning and professional development among its staff, organizing various training programs, seminars, and events throughout the year.

In-house Training Programs:

A diverse array of in-house training programs were conducted to enhance staff skills and knowledge. Notable sessions included the Crisis Management and SAI Performance (CRISP) program, an awareness presentation on human resource management workshops, and comprehensive training in Project Planning and Management. These initiatives were designed to equip staff with the necessary tools and competencies to excel in their respective roles within the organization.

Regional Trainings:

In addition to in-house programs, the OAG facilitated participation in a range of regional and international trainings and seminars. Key events included the IntoSAINT Moderators Certification program, Management Development Program training, and the annual human resource management workshop held in Seychelles. These engagements provided invaluable opportunities for OAG staff to gain insights, network with peers, and exchange best practices, contributing to their ongoing professional growth and development.



**Professional Education:**

The OAG places a strong emphasis on supporting staff members in their pursuit of professional education and certification. Initiatives such as the Professional Education for SAI Auditors (PESA) program and webinars on public sector professionalization serve as valuable avenues for staff to enhance their expertise and stay abreast of industry developments. The enrollment of staff in such programs reflects the OAG's commitment to fostering a culture of continuous learning and professional advancement.

Regional and International Contributions:

As an active member of INTOSAI, AFROSAI, and AFROSAI-E, the OAG contributes to regional and international initiatives aimed at advancing audit practices and standards. In 2023, the OAG played a crucial role in supporting the AFROSAI-E Quality Assurance Review Team and the Auditor General was elected as the Vice Chairman of the AFROSAI-E Governing Board. Its modest contribution are indicators of its commitment to cooperating with the audit community.

Chapter 6 : Challenges and Lessons Learned



While the OAG achieved significant milestones in 2023, it also encountered several challenges that provided valuable learning opportunities for the organization.

Procurement procedures challenge impacted the acquisition of additional laptops and other essential resources. Furthermore, vacancies in supervisory positions resulted in delays in audit completion, highlighting the importance of effective workforce management and succession planning within the organization.

Additionally, limitations in internet connectivity hindered online education initiatives, underscoring the need for sustainable solutions to ensure uninterrupted access to training and professional development opportunities for staff members.

Despite these challenges, the OAG remains resilient and adaptive, drawing valuable lessons from its experiences in 2023. The successful implementation of the pilot project for team leader preparation demonstrated the effectiveness of practical coaching and mentoring in grooming future leaders within the organization. Moving forward, the OAG is committed to leveraging these lessons to enhance operational effectiveness, promote continuous improvement, and drive excellence in auditing practices.

Contact Us



promote public accountability for the benefit of our society...

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