

African Organisation of English-speaking Supreme Audit Institutions





What have SAIs achieved using the PFM-RF tool

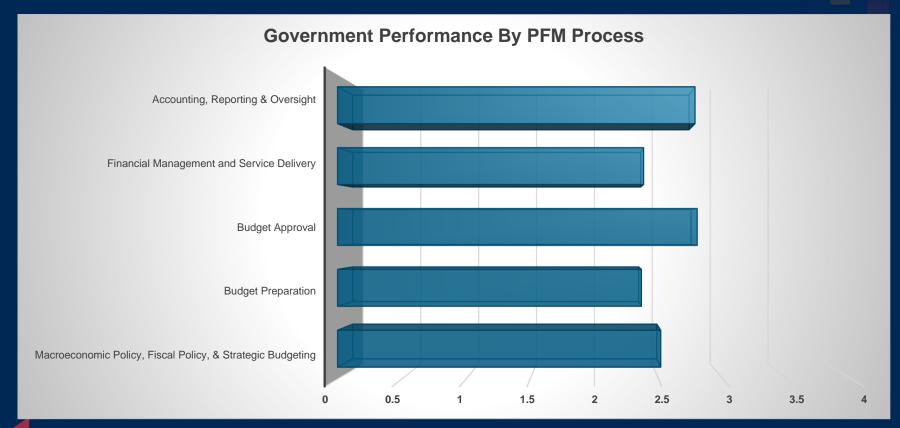


Transversal Risk Report of 2021

- 1. Ten SAIs contributed to the report
- 2. Zimbabwe, Zambia, Angola, Mozambique, Botswana, Ghana, Cape Verde, Kenya and Rwanda
- 3. Published PFM-RF Reports by respective SAIs
- 4. Responded to a questionnaire

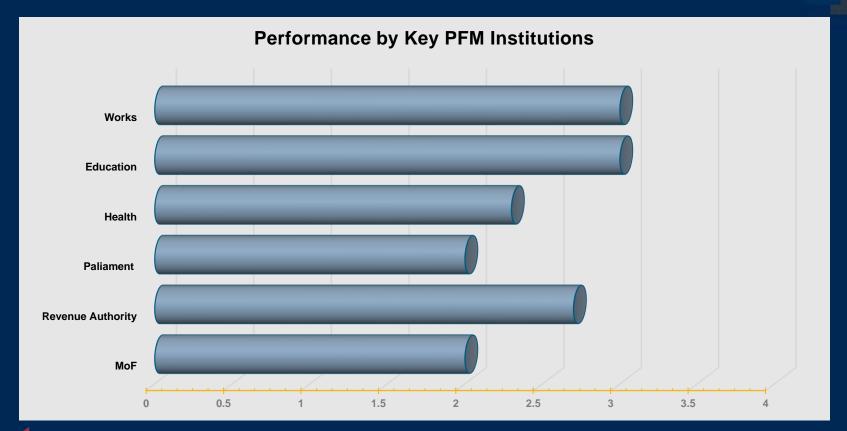


Key Messages From Transversal Risk Report of 2021



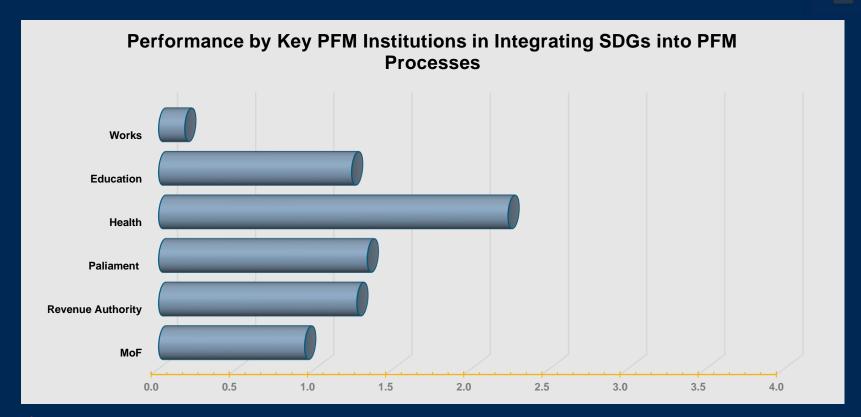


Key Messages From Transversal Risk Report of 2021





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Key Messages From Transversal Risk Report of 2021 Root Causes

PFM Process	Institution		
	Revenue	Ministry of Finance	Parliament
Macroeconomic Policy, Fiscal Policy, & Strategic Budgeting	Information systems + Communications	Governance and Oversight	Not applicable*
Budget Preparation	Governance & Oversight	Governance + Policy	Not applicable
Budget Approval	Governance + Policy	Other + Communication + Policy	Organisation + Governance
Financial Management and Service Delivery	Governance + Policy	Governance + Communications	Not applicable
Accounting, Reporting & Oversight	Information Systems + Policy	Policy & Legal Framework	Governance + Policy

*The specific PFM process is generally not applicable to this institution







CONTACT AFROSAI-E



