

Evaluation of the Implementation of the SAI PMF Implementation Strategy: CBC and IDI Management Response

Background:

The current SAI PMF Implementation Strategy is in operation during 2020-2022, the previous one covered 2017-2019. The next Strategy needs to be developed for the coming period and will be aligned with the INTOSAI strategic planning period. Therefore, CBC and IDI commissioned an evaluation of the Implementation of the SAI PMF Implementation Strategies (both 2017-2019 and 2020-2022) as per the requirements of the IDI Evaluation Policy and Guidance 2019. The evaluation was conducted by Swedish Development Advisers. The final report was furnished on 29 November 2021.

Management Response:

CBC and IDI's combined management response have been provided the following table. All the recommendations made in the evaluation report have been covered:

Recommendations	CBC and IDI Management Response
3.1 Purpose of the strategy <i>Relevance - the strategy and its components</i>	
<ul style="list-style-type: none"> • IDI could consider discussing the possibility of delegating the responsibility for the roll out and IR of the SAI PMF with interested regional secretariats. 	<ul style="list-style-type: none"> • Recommendation accepted. • IDI maintains regular and strong communication and cooperation with all regional secretariats and will again raise this issue to determine interest. <p>Action Due: IDI will raise the issue of delegated responsibility with the regions, and will, in case of interest, extend all cooperation as previously done in case of such initiatives undertaken in PASAI and OLACEFS.</p>
<ul style="list-style-type: none"> • The IDI to consider sharing aggregated data from the finished SAI PMF assessments with the regional secretariats to identify trends, similarities for the purpose of developing capacity building programs for their members. 	<ul style="list-style-type: none"> • Recommendation accepted • IDI will share the aggregated data pertaining to SAI PMF assessments with regional secretariats and INTOSAI bodies as per their requirement. <p>Action Due: Share data as per request received</p>

<ul style="list-style-type: none"> • Donors should be encouraged to request and provide funding for SAI PMF assessments. 	<ul style="list-style-type: none"> • Recommendation accepted • IDI will continue to proactively advocate donor funding for SAI PMF assessments even though IDI does not have a direct role for facilitating donor funding for SAI PMF assessments. <p>Action Due: Continue to advocate for donor funding for SAI PMF assessments</p>
<ul style="list-style-type: none"> • The IDI should investigate if it would be possible to coordinate PEFA and SAI PMF assessments. 	<ul style="list-style-type: none"> • Recommendation not accepted • PEFA and SAI PMF assessments have different purpose, mandate and requirements on the part of SAIs. Further, IDI has no role in conducting PEFA assessments. <p>Action Due: INTOSAI’s promotion of the SAI PMF (by CBC and IDI) will continue and be ramped up in some cases, so that most SAIs would come to accept the value of SAI PMF assessments.</p>
<p><i>Efficiency – assessment of the Theory of Change</i></p>	
<ul style="list-style-type: none"> • The IDI and CBC should encourage SAIs to carry out repeat SAI PMF assessments in the next strategy. 	<ul style="list-style-type: none"> • Recommendation accepted • Importance of SAI PMF is regularly advocated in the SAI community by IDI and CBC both as a standalone tool as well as part of the SPMR Initiative, but we will increase our focus on the value of repeat assessments when promoting SAI PMF. <p>Action Due: SAI PMF communication strategy to include this aspect. Course material is being developed to provide more support on repeat assessments.</p>

<ul style="list-style-type: none"> • The IDI should collect data to measure actual performance improvements in SAIs (measured by comparing first-time and repeat assessment results). 	<ul style="list-style-type: none"> • Recommendation partially accepted • SAI PMF assessments are intended for the SAIs to monitor their performance. <p>Action Due: The recommendation will be considered in light of the launch of the SAI PMF app which will provide easier access to comparable data for SAIs across first time/ repeat assessments, subject to SAIs permitting the use of the data by IDI. This is partially already being done through the triennial global SAI stocktaking report.</p>
<p><i>Effectiveness – achievement of outputs and outcomes and factors affecting achievement</i></p>	
<p>None</p>	
<p><i>Impact/Sustainability – building sustainable capacity in SAIs</i></p>	
<p>None</p>	
<p>3.2 SAI PMF functions <i>Relevance – assessing the chosen approach, modality and usefulness of guidance material</i></p>	
<p>None</p>	
<p><i>Efficiency – assessing IDI’s support and facilitation of SAI PMF assessments</i></p>	
<p>(Though not listed under ‘Recommendations’, management response is presented on the ‘Suggestions’)</p> <p>Suggestions on how to shorten the time it takes to carry out IR (Independent Review) for IDI to consider are:</p> <ul style="list-style-type: none"> • Analysing the most common “errors” or issues to see if the guidance material can be improved to address these. • Engaging additional IR assessors in order to have a larger pool to draw from. • To already at the ToR stage establish “cut-off points” for receipt of draft assessments in order to guarantee the availability of the IR assessor. 	<ul style="list-style-type: none"> • Suggestion accepted. Guidance material is constantly updated and this issue will be taken care of. • Suggestion accepted. Engaging additional IR assessors will be considered as per requirement. • Suggestion partially accepted: For assessments that are conducted without IDI’s support IDI is not always involved in the development of the ToR. IDI offers to independently review the ToR for all

<ul style="list-style-type: none"> • Establishing an online helpdesk to address the most common or “easily solved” questions/issues. 	<p>assessments but it is dependent on the assessor sending this to IDI. Advice on drafting ToRs will be updated in the implementation support materials.</p> <ul style="list-style-type: none"> • Suggestion not accepted. IDI addresses all queries in a prompt and suitable manner through a generic SAI PMF e-mail IDI. Mails are regularly monitored and promptly responded to. Given the volume of SAI PMF assessments at any given time, an online helpdesk will not lead to optimal use of resources. This issue will also be addressed with the launch of the SAI PMF app which is under development.
<p><i>Effectiveness – assessment of governance arrangement and quality assurance functions</i></p>	
<ul style="list-style-type: none"> • The CBC is recommended to ask the IDI to review the IR process, with the purpose of making it more efficient and shorten the process, while ensuring the quality of the SAI PMF process. 	<ul style="list-style-type: none"> • Recommendation accepted. CBC will engage with the IDI (also noting the positive response from the IDI below), e.g. by proposing that IDI institute an internal quality benchmark for turning around an IR, bearing in mind that some IR are more complicated than others .
<ul style="list-style-type: none"> • IDI should strive to shorten the IR process and to ensure that it runs as smoothly and efficiently as possible. 	<ul style="list-style-type: none"> • Recommendation accepted, as per suggestions in previous section
<ul style="list-style-type: none"> • The IAG could consider establishing quorum rules to ensure the equal attendance of SAIs and donor institutions at the IAG meetings. 	<p>The IAG members believe that representative/balanced input through these meetings is a priority. It was concluded that the recommendation is pertinent and IAG will do its best to have a balanced participation. However, the aim is a soft rule, as it is recognized that a steady 1:1 representation is not enforceable and practical each time.</p>

<ul style="list-style-type: none"> International donors and SAI providers from HI countries supporting SAIs wishing to develop their institutions and competence should encourage SAI PMF assessments to be carried out. 	<ul style="list-style-type: none"> Recommendation accepted. The CBC will engage peer support SAIs and all providers of support (e.g. on the P2P workstream) to promote SAI PMF. The SAI PMF communication plan has already earmarked an engagement with the donor community aimed at getting them to encourage SAI PMF in appropriate ways.
<i>Efficiency – assessment teams meeting requirements</i>	
None	
<i>Effectiveness – assessing extent of publication and implementation of the strategy in INTOSAI regions</i>	
None	
3.4 Resourcing of SAI PMF work	
None	