

# Roadmap

## Publishing and Sharing SAI PMF Results



## Message from Einar Gorrissen, Director General of IDI

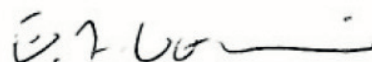
**The SAI PMF has become a global tool supporting a multitude of SAIs in enhancing their capacities and performance. To date close to 100 SAIs have conducted an assessment, a number which is impressive, and 20 Heads of SAIs have decided to publish their assessment results.**

SAI PMF serves as an excellent communication tool, and I believe there is unused potential to use SAI PMF for this purpose. I hope more SAIs will publish and share their SAI PMF results to unlock additional benefits. IDI has therefore developed this roadmap to explore different options for publication and sharing including outlining the benefits clearly. I want to express my gratitude to the Office of the Audit General of Norway who has made valuable contributions to the roadmap. I hope this can help SAIs in being proactive and taking charge of their narrative and development.

By publishing SAI PMF results, SAIs can offer readers a better understanding of their organisation and its challenges, including how these impact on the SAIs performance. Improved SAI performance is often dependent on dedicated efforts from multiple stakeholders. The SAI does not operate in a vacuum but depends on input from other institutions to function well. A SAI PMF report is an excellent basis for facilitating discussions between the SAI and its key stakeholders and fostering coordinated and targeted support.

I hope this roadmap will encourage SAIs to live the principles of INTOSAI-P 12, The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens. As model institutions, SAIs should demonstrate transparency and accountability, promote learning and knowledge sharing and demonstrating value and relevance to key stakeholders through effective communication.

My vision for the future is that publication and sharing of SAI PMF results have become the norm, creating a conducive environment for sharing information about own performance, and that benefits from doing so materialise. I hope this roadmap encourages and inspire SAIs, contributing to ensuring that Head of SAIs consider both the benefits and the risks to make a balanced decision on whether to publish and share their assessments.



# 18

full SAI PMF  
reports published

# 2

partial publications

# 107

finalised assessments



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# Introduction

Before venturing into the reasons why Supreme Audit Institutions (SAIs) should make their performance information publicly available, it is important to clarify and reflect on some fundamental concepts. Such as the distinction between publishing and sharing, what is the SAI PMF performance report (SAI PMF PR) and who are the SAIs key stakeholders.

## First of all, what is SAI PMF?

It is a tool for SAIs to assess their own organisation. The SAI PMF assessment provides a holistic overview of an SAI's performance in key areas such as its independence and mandate, internal governance, audit work, corporate functions, and engagement with stakeholders. This information will normally provide a basis for further capacity development. The SAI PMF methodology is rigorous in the sense that results are based on reviewing hard evidence which enables an objective assessment. These are the key features that make SAI PMF a valuable tool for SAIs in their communication and discussion with internal and external stakeholders.

## What is the SAI PMF PR<sup>1</sup>?

This is the main vehicle for communicating SAI PMF results. The report presents the detailed findings from the assessment including numerical scores. Section c) Key Findings and Observations on the SAIs Performance and Impact, is essential as it sets out to provide a high-level analysis and narrative about the SAI, its key strengths and weaknesses and the root causes explaining this performance.

## What is the distinction between publication and sharing?

**Publishing** means that an SAI makes the main findings of the assessment publicly available on a website, social media channels, in hard copy etc.

**Sharing** refers to a more targeted communication of assessment results to certain stakeholder groups either proactively or upon request.

## Who are the key stakeholders of an SAI?

Publication and sharing SAI PMF results is an integral part of effective communication and stakeholder management. It is therefore important for an SAI to know who its key stakeholders are and what influence they have on the SAI. Many SAIs will already have this outlined in a communication strategy or similar. An overview of main stakeholder groups is provided below (not exhaustive) together with a brief description of key aspects of their role vis a vis the SAI:

### External stakeholders:

- **Parliament (public accounts committee):** Approves the SAIs budget and provides oversight over the SAI. In many cases the Parliament and the SAI are mutually dependent on each other in exercising oversight over the executive.
- **Executive:** SAIs carry out external audit of public sector entities and provides audit recommendation for follow-up by the executive.
- **Donor agencies:** Can support the SAI in strengthening its capacities through financial or technical assistance
- **Media:** This is one of the main channels for the SAI to communicate with the public.
- **Civil Society Organisations (CSO):** If common goals, CSOs can support the SAI in holding the government to account.
- **Citizens:** Improving the lives of citizens is the fundamental reason for the existence of SAIs.
- **INTOSAI community:** It provides an arena for sharing information, knowledge, and ideas. Peer SAIs and INTOSAI bodies can support SAIs in strengthening their capacities and performance.

### Internal stakeholders:

- **SAI staff** (can be further broken down into specific stakeholder groups)

1. IDI has developed reporting templates with recommended structure and content.

# Rationale for publishing and sharing SAI PMF results

Publishing and sharing SAI PMF results is not mandatory and it is up to the Head of SAI to decide. Then why should SAIs make their assessment results available to the wider public or even to specific stakeholder groups? The answer to this question is multifaceted; thus, requires an analysis from different perspectives, considering both risks and benefits.

Considering making assessment results accessible is often accompanied by a natural hesitation of exposing too much, especially when institutions openly report on their weaknesses. This reluctance comes from a potential risk that stakeholders may view the SAI in a negative light, which can diminish the SAI's reputation and reliability. If the SAI is not perceived as trustworthy and competent, this SAI might find it more challenging to fulfil its mandate. For instance, lack of support from Parliament can lead to challenges in implementing audit recommendations. The risk can be higher in challenging contexts where the accountability chain is fragile and there is an interest in having a weak SAI.

Should SAIs decide on publication and sharing only based on the highlighted risks? We believe not. Contrastingly, the benefits can be higher.

## INTOSAI-P 12

*The Value and Benefits of Supreme Audit Institutions - making a difference to the lives of citizens* is the cornerstone for demonstrating the rationale for publishing and sharing SAI PMF results.

### Essential principles in this context are:

**Demonstrating ongoing relevance to citizens, Parliament, and other stakeholders.**

**Principle 6:** Communicate effectively with stakeholders.

**Being a model organisation through leading by example.**

**Principle 8:** Ensuring appropriate transparency and accountability of SAIs.

**Principle 9:** Ensuring good governance of SAIs.

**Principle 12:** Capacity building through promoting learning and knowledge sharing.

### Attracting donor and peer support

for capacity development and having a common basis for discussion, coordination and targeting support.

### Attracting the support of key stakeholders

such as the representatives of civil society in lobbying for strengthening of SAI capacity.

### Strengthening the image of the SAI

by demonstrating continuous improvement and dedication to managing own performance.

**It is clear that the rationale for publishing and sharing SAI PMF results is largely linked to enhancing the SAI's capacity to position itself as a strong and accountable institution and uphold both internal and external support for higher audit impact.**

## Let us reflect on the benefits in more detail.

### 1. Alignment with INTOSAI-P 12 - *The value and benefits of SAIs - making a difference to the lives of citizens*

INTOSAI-P 12 requires SAIs to lead by example in promoting good governance, transparency, and accountability in the public sector. An SAI can lead by example by reporting on how it conducts its own affairs. SAIs are encouraged to publish or share the results of the SAI PMF assessment as a way of motivating other public sector entities to uphold these principles.

The purpose of an SAI is to ultimately make a difference to the lives of citizens. This entails that SAIs need to have an outward-looking as well as an inward-oriented perspective.

SAIs do not operate in a vacuum, thus their impact is largely determined by the level of support and engagement of external stakeholders, including Parliament, civil society and media to mention a few. Therefore, SAIs should strive to acquire and uphold trust among their key stakeholders by demonstrating professionalism and ongoing relevance. To achieve the latter SAIs should communicate in a manner that increases stakeholders' knowledge and understanding of the role and responsibilities of the SAI as an independent auditor of the public sector. This is when publishing or sharing a SAI PMF assessment comes in handy, as it provides a holistic overview of an SAI's performance, recognising their different roles. SAI PMF's Domain F: Communication and Stakeholder Management, assesses communication practices the SAI has established with institutional stakeholders and society. By sharing this information an SAI can effectively communicate its approach and strategy and emphasise areas for improvement.

### 2. Attract and target support for SAI capacity development

Several donor agencies are willing to support capacity development projects in SAIs. In many instances, the prerequisite for donor support is an objective assessment report on the current performance of the SAI such as a SAI PMF report. Furthermore, if more SAIs publish their reports, their strengths will be revealed which can make it easier to identify peer supporters.

### 3. Attracting the support of key stakeholders such as CSOs in lobbying for strengthening SAI capacity

It is a strategic move for the SAI to publish or share the SAI PMF report with non-institutional stakeholders such as civil society and other organisations that advocate for good governance, transparency, and accountability. Such stakeholders can, based on the published SAI PMF report, assist the SAI in lobbying for the strengthening of its capacity.

### 4. Strengthening the image of the SAI, demonstrating improvement and accountability

It is important to note that publication and sharing of assessment results may create expectations among stakeholders, and down the line stakeholders can keep the SAI accountable. It is therefore important for an SAI to follow up and prioritise key areas to address and strive for improving its performance over time.

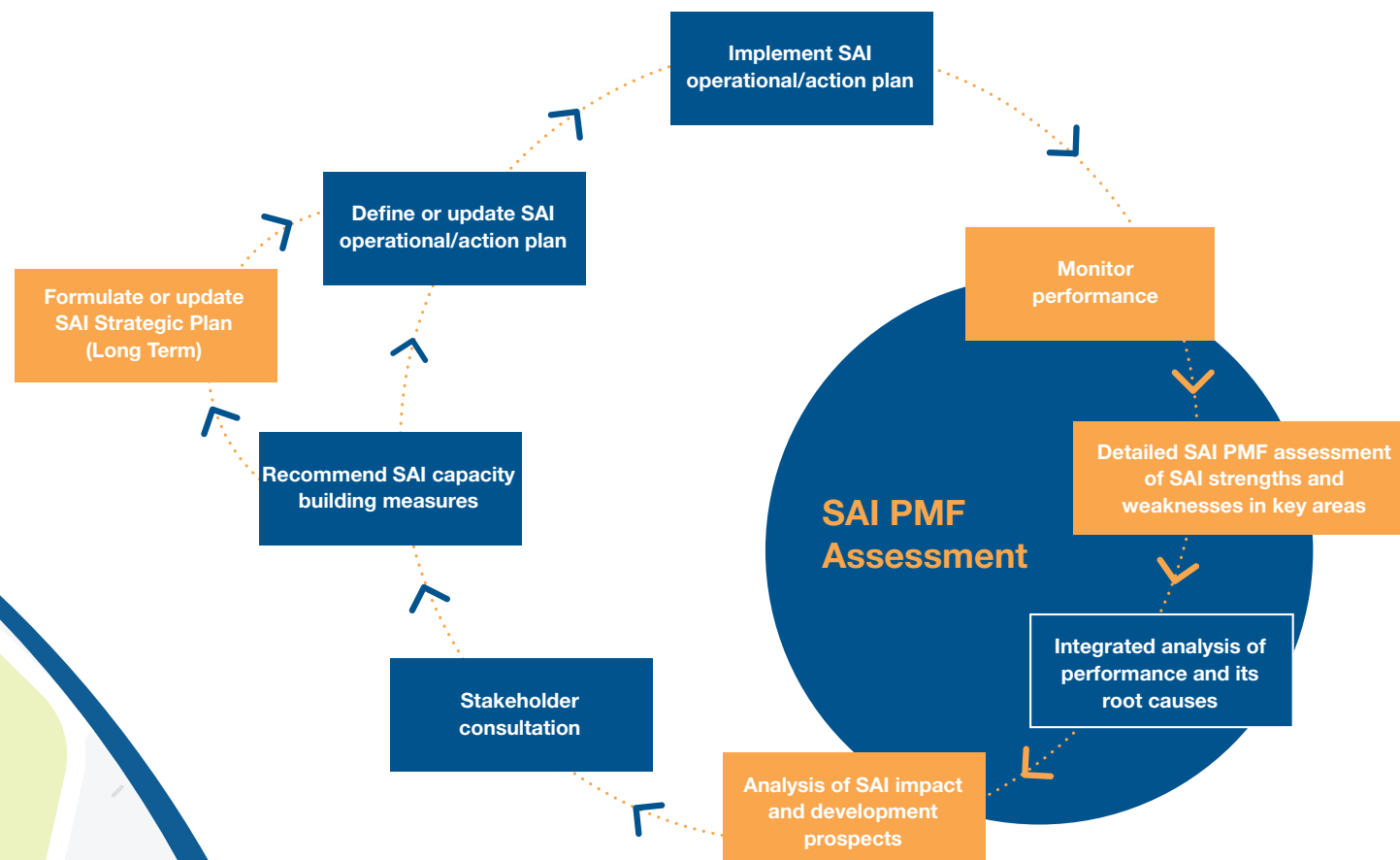
An SAI can use the SAI PMF repeat assessment report to demonstrate to key stakeholders the progress it has made compared to its baseline assessment. The overall guidance is to conduct a repeat assessment every 3-5 years to monitor progress. Ideally, the assessments should be aligned to the SAI strategic management cycle.

In this scenario, SAI PMF can serve as an accountability tool and can contribute to strengthening the image of the SAI.

# 3-5

years to monitor progress

**SAI PMF as a foundation for continuous capacity development  
in a repeated cycle with regular repeat assessments**





# Preparing throughout the SAI PMF assessment process

It is essential to set the stage and prepare to increase the likelihood of successful publication and sharing. This section will help you navigate the assessment process, outlining the recommended key activities to be undertaken to support publication and sharing, considering common challenges you may encounter.

## Planning the SAI PMF assessment

In the planning stage, key decisions about the assessment should be made and documented in the Terms of Reference (ToR) for the assessment which is the agreement between the assessment team and the SAI. Awareness raising is also important to inform and create understanding about the assessment which will support a smooth implementation.

## Actions during planning

### Discuss and decide on the use of assessment results

The purpose of a SAI PMF assessment should be established (note that an SAI will often have several purposes for conducting an assessment). It is useful to have a look at how publication and sharing is influenced by the purpose. The INTOSAI Development (IDI) encourages SAIs to always share SAI PMF results broadly internally and consider publishing and sharing externally. We are therefore focusing on the external aspect in the table below:

TABLE 1: LINK BETWEEN ASSESSMENT PURPOSE AND EXTERNAL PUBLICATION AND SHARING

Assessment purpose	External Publication and sharing
Demonstrating and highlighting own performance and value and benefits to citizens.	Both publication and sharing are essential.
To lead by example and become a model organisation	Both publication and sharing are essential.
Assessing own performance for internal improvements.	Publication should be considered. As a minimum, the SAI should share the report with important stakeholders that can support the SAI in this endeavor.
Attracting external support.	Publication is essential to make the performance report easily accessible to interested donors, providers of support and CSOs. Alternatively, the SAI can decide to share the performance report with selected stakeholders.
SAI learning about the SAI PMF framework and creating a culture for improvements.	Publication and sharing should be considered.

Reflections and decisions on these aspects should be made and elaborated in the ToR.

### Plan for suitable arrangements to ensure quality

Quality of the assessment is essential to support successful publication and sharing. IDI recommends a three-level approach. The first level should be conducted by the assessment team-leader. The second level should entail a control of facts and should be conducted by someone who knows the SAI well but is not part of the assessment team. The third level is arranged by IDI and is the independent review of the draft report by an external expert. Such arrangements should be documented in the ToR. The timelines for finalising these arrangements should support timely sharing and publication. If taking too long, you risk that assessment results are viewed as outdated.

Having appropriate quality arrangements in place will mitigate a possible risk that an early decision to publish will lead SAIs to not being truthful in their assessments.

### Inform stakeholders about the SAI PMF methodology

There are likely internal and external stakeholders who are unfamiliar with the SAI PMF. It is essential to inform stakeholders about what SAI PMF is, the purpose of conducting an assessment and an explanation of the scoring methodology.

Readers of a SAI PMF report are often occupied with the numerical scores. Ensuring the reader understands what the score tells you is important to create a safer environment for publishing and sharing. For example, the scoring methodology for the audit process states that within a sample of audits, the audit with the lowest score shall determine whether the criteria are met. The score does not reflect the average quality of the audits of the SAI. Instead, the score indicates the strength of the quality control system of the SAI since such a system is only as good as the “weakest” audit released by the SAI.



### Create interest among stakeholders

Internal and external stakeholders should be interested in knowing more about the capacity of the SAI and its strength and weaknesses. Such interest may encourage the SAI to publish and share information. To generate interest, SAI Leadership can alert key stakeholders about the coming SAI PMF assessment. Consequently, stakeholders are more likely to actively ask for the assessment result. Failure to disclose these may become a reputational risk for the SAI.

## Fieldwork – carrying out the SAI PMF assessment

This is the stage where most of the criteria will be assessed which will demand considerable efforts from various levels of the SAI. The criteria are many and only what is documented counts. A selection of SAI staff will also be interviewed as part of the process. Some staff may feel that they are being exposed or that the criteria do not reflect all the good things they have accomplished. Top management may feel that the assessment is out of their control, and that they lack ownership to the process. Lack of ownership, and a feeling of being sidelined and alienated, could lead to future resistance to publishing and sharing the report.

### Actions during fieldwork

#### Ensure good communication during the assessment

A risk is that SAI Leadership reverse their initial decision to publish and share after learning about the results of the SAI PMF assessment.

IDI recommends that the assessment team has frequent briefings with top management throughout the process, which may include sharing preliminary results and numerical scores. This contributes to maintaining management's interest in the assessment and avoiding substantial surprises towards the end. It is important however that this does not lead to management influencing the scores unless they can provide the assessment team with additional documented facts. The assessment team must balance the need for inclusiveness and the need to protect the integrity and independence of the SAI PMF assessment team. In the end, it is the assessment team that concludes on the findings.

#### Interviews

There is a risk that interviewees will be negatively surprised when reading the draft report. They may feel that their statements have been misinterpreted, leading to resistance to publication and sharing the results. To avoid this, a general rule is to always take minutes from interviews and allow the interviewees to verify them. Verified information improves the robustness of the results and will also assist the assessment team against critics.

Interviews with external stakeholders can be valuable to provide additional insights and should also be considered.

### Consider anonymising persons providing information

Naming individual persons may increase the risk of the results not being published and shared. Also, naming the audit files and audit teams assessed may make them feel they are being too exposed. In many cases, identifying certain individuals, such as top management and the Head of SAI, will be appropriate. However, if naming does not add value to the report but instead makes publishing and sharing more complicated, anonymising may be better.

## Report writing – preparing the SAI PMF performance report

The main output of an assessment is the SAI PMF performance report where the findings are presented. It is the assessment team that prepares the assessment report

### Actions during report writing

#### Present a balanced narrative of findings

The reporting template IDI has developed ensures a balanced presentation of the findings. This entails that detailed findings with numerical scores should be included. Furthermore, the scores, both high and low, are accompanied by informative narratives. The narratives will contribute to a more nuanced and richer story which provides the reader with a better understanding of how the SAI is performing. The narrative may showcase positive trends and good practices that are not captured by the scores.

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IDI, therefore, emphasises the importance of section c) *Key Findings and Observations on the SAI's Performance and Impact*. This provides a holistic and high-level narrative description of SAI performance based on the detailed findings.

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# Options for publication and sharing

An important consideration for SAI leadership will be to decide on how to publish and share the SAI PMF results. Different variables need to be looked at and there is not necessarily one solution that is correct since all SAIs operate in different contexts and have different mandates. It is important to link this decision to who the audience is and the purpose of the assessment (outlined in Table 1 above).

## The main relevant options are outlined below.

Note that for options 1, 2, 3 and 5, publication and sharing are considered complementary activities. If conducted together they can reinforce each other and strengthen the communication efforts.

For example, a publication can in a limited sense entail making the report available on the SAI website. To make the assessment findings widely known it is important that the SAI considers targeted activities, for example, press releases and specific meetings and events with selected stakeholders.



## 1. Publish and share the full report

This would be the solution that allows an SAI to be fully transparent about the findings and will allow a reader to get a detailed and comprehensive understanding and knowledge about the SAI. This could be particularly interesting for an SAI that is in the process of building a relationship with the media and the public.

A publication will also make it more likely that potential donors and partners to the SAI get access to information that they could act upon and use a common basis for discussion with the SAIs to target support. A publication of the report could also increase confidence in the report results among stakeholders.

### SAI Aruba:

#### Driving positive change through targeted sharing of SAI PMF results

**SAI PMF is a comprehensive and meticulous assessment that offers a bird's eye view of SAI performance, examining strengths and weaknesses with analytical precision. By sharing and publishing the results of the SAI PMF assessment, SAIs can demonstrate their relevance, transparency, and accountability to both internal and external stakeholders.**

SAI Aruba has taken proactive measures to communicate the SAI PMF results to its key stakeholders, including the Governor of Aruba (representative of Aruba of the Dutch Monarch), the ministers, the Parliament, media, the INTOSAI Community, the University of Aruba, and internal staff. Upon completing the assessment, SAI Aruba presented the report to the Parliament and subsequently made the full version of the report available on its website. To further disseminate the findings, the SAI issued a press release to the local media outlets, providing a summary of the main results and a link to the full report.

Furthermore, SAI Aruba ensured the effective distribution of its SAI PMF results within the INTOSAI community by presenting the report at the XII CAROSAI Congress in Aruba and the INTOSAI Congress in Brazil.



It is worth noting that the SAI PMF assessment has served as a foundation for several initiatives undertaken by SAI Aruba, specifically:

- Strengthening the SAI's legal framework to ensure guarantees of independence
- Establishing improved cooperation with the University of Aruba
- Developing an educational program

The publication and targeted sharing of the SAI PMF results have led to positive change, as evidenced by the Governor of Aruba's response. The report, particularly highlighting the lack of independence of the SAI, had a profound impact on the Governor, prompting discussions with high-level parties in the Netherlands, including the Head of SAI Netherlands and representatives of the Ministry of the Interior Affairs and Kingdom Relations. Consequently, the Parliament and Government of Aruba have acknowledged the issue and incorporated it into the country's plan. To address this concern, a commission has been established to revise the legislation governing the SAI, the parliament, and other advisory bodies, with the aim of enhancing the independence of SAI Aruba.

**By leveraging the insights gained from the SAI PMF assessment, SAI Aruba is actively driving positive change and advancement in these areas.**

Follow the link to read the full SAI PMF Report of Aruba  
Source: SAI Aruba



Some SAIs, such as New Zealand, have opted to publish the full report together with a summary. This will make it easier for interested parties to get a quick overview and it allows the SAI to highlight areas of interest for stakeholders. This can be a good practice for SAI wanting to increase awareness with the general population.

## SAI New Zealand:

### Publication serves as an accountability mechanism and foster oversight

**November 2016, a significant milestone was achieved by the Controller and Auditor General (SAI) of New Zealand with the completion of their SAI PMF assessment. This accomplishment was followed by making the assessment results widely accessible.**

“Our goal is to be a model for others and demonstrate that we are prepared to practise the transparency and accountability we expect of the New Zealand public sector”.

- Lyn Provost, Controller and Auditor General -

Understanding your stakeholders is the foundation for effective and targeted communication. To ensure easy access to essential information, a summary was prepared and tabled in Parliament. The summary presents the overall assessment results, both the strengths and areas that require further attention. However, the SAI still wanted to be fully transparent and ensured the complete report was published immediately afterwards.

Recognising the importance of internal communication, all SAI staff were encouraged to read the summary, allowing them to grasp the assessment findings amidst their busy day-to-day work.

The SAI Leadership took strong ownership over the results and concrete actions to address the assessment findings were identified. This has enabled the SAI to monitor progress on an ongoing basis and improve its capacities and performance. To complete the accountability cycle, the SAI has continued in subsequent years to update the Parliamentary Committee on progress made.

Another noteworthy aspect is how SAI PMF has further supported the SAI in building its image and providing value. The SAI's Integrity Programme emerged from the findings from the SAI PMF assessment and IntoSAINT assessment.

**The programme provides guidance and recommend actions to access integrity for public sector entities and is also implemented internally in the SAI.**



Follow the link to read the  
SAI PMF summary  
Source: New Zealand



Follow the link to read the full  
SAI PMF Report of New Zealand  
Source: New Zealand



### SAI PMF repeat assessment – additional considerations

A repeat assessment is a great tool to monitor performance change between two assessments. If an SAI has implemented capacity development initiatives to address findings from the baseline assessment the SAI can in many cases demonstrate improvements in some areas. This creates an even stronger rationale for an SAI to publish the full report and share the assessment results. It creates a nice narrative that the SAI continuously works on improving its performance.

If the baseline assessment was not published a fine option would be to publish the numerical scores from both assessments together with the full repeat assessment report.

## 2. Publish only parts of the SAI PMF report or a summary

Publication of the full SAI PMF report may not be realistic for all SAIs. Especially in some contexts if there is a high risk that documented weaknesses could have particularly negative consequences. This depends on the strength of the relationship between institutions and stakeholders in that country.

For these SAIs one alternative could be to publish only parts of the report or a summary. A general recommendation from IDI is that such representations should be holistic and balanced covering the key strengths and weaknesses. Otherwise, there may be a risk that the SAI is perceived as hiding information.

One option is to publish section c) Key Findings and Observations on the SAIs Performance and Impact, of the SAI PMF performance report which could provide some of the transparency that a full report would. Note that this part does not include the numerical scores. It could be relevant to add these, and the SAI needs to carefully consider the level of transparency and the risk of being perceived as hiding information.

A holistic way to present the information could be to include the following elements:

- Cover letter including a message from the SAI Leadership.
- High-level description of the SAI PMF methodology, including how to understand the numerical scores.
- Rich narrative description, for example, section c) Key Findings and Observations on the SAIs Performance and Impact. If scores are included, it can be beneficial to add additional explanations for some of these if not captured in section c).

### SAI Cyprus:

#### Utilising Partial Publication of SAI PMF Results to Drive Progress



**SAI Cyprus conducted a comprehensive self-assessment in 2017 to identify its strengths and weaknesses and implemented necessary measures for improvement. Once the assessment was completed, a concise 15-page summary document was prepared and published, outlining the key findings, the SAI's approach to addressing the identified weaknesses, and a brief paragraph on how the SAI management utilized the results.**

**The publication of this summary document served as an accountability measure and provided a foundation for refining internal processes.** Although the SAI PMF does not require recommendations, the assessment team included several suggestions in the summary document to address the identified weaknesses. Consequently, immediate action was taken, including the revision of the Office's Auditing Guidelines shortly after the document's publication.

Follow the link to see the summary document of SAI Cyprus  
Source: SAI Cyprus



### 3. Publish as part of the SAI strategy or together with an action plan

An important task for the SAI after the assessment is completed is to prioritise which weaknesses to address and reflect this in the SAI strategy or an action plan. Prioritisation is strategic since an SAI normally is not able to address everything all at once within its resource boundaries. This option is a good way for the SAI to communicate its weaknesses since it further demonstrates that the SAI is proactive and has a plan for improvements.

#### Publish as part of the SAI strategy and ensure accountability

The full SAI PMF report can be published in conjunction with the strategic planning process. And/or a summary of the key findings can be included in the published strategic plan. The benefit of this solution is that the selection of weaknesses to address has been through a proper prioritisation process considering the long-term and what the SAI wants to achieve over a strategic plan period. A new, or revised, strategic plan would then provide an active response by SAI Leadership.

Earlier in this roadmap it was described how publishing and sharing can lead to SAIs being held accountable for addressing the SAI PMF findings. Consequently, it is important for an SAI to consider reporting on the progress made. For instance, through regular reporting on key areas in their annual performance report. Conducting a SAI PMF repeat assessment is also a way of reporting on performance change. The repeat assessment can additionally function as input to the next strategic plan.

#### Publish together with an action plan

If the above option is not possible, another route could be to publish together with an action plan. An action plan which effectively addresses prioritised SAI PMF findings will demonstrate to the outside world that the SAI is proactive and eager to improve its performance.

Upon the time of publishing, an SAI could be in the position to state that some findings have already been addressed. There are several “low-hanging fruits” which may be addressed in the short term. That being said, addressing more complex weaknesses is important to consider since this can yield stronger benefits to the SAI in the long term.

### SAI Georgia:

#### Strategic Transformation - Leveraging SAI PMF for Progress and Accountability



**SAI Georgia embarked on its SAI PMF journey in 2017, by conducting its first SAI PMF assessment. The results of this assessment played a pivotal role in shaping the SAI's strategic planning process.**

As a result, the SAI's 2018-2022 Development Strategy was aligned with the six domains of SAI PMF. Recognizing the importance of transparency and accountability, SAI leadership made the decision to publish the main findings of the initial SAI PMF assessment as part of the Strategic Plan and presented them at a multistakeholder meeting in the first year of the strategic cycle. By incorporating the SAI PMF results into the Development Strategy, SAI Georgia set a goal to leverage its weaknesses and transform them into opportunities within the five-year strategic period.

SAI Georgia's active participation in the Strategy, Performance Measurement, and Reporting (SPMR) initiative in subsequent years further contributed to achieving the set goal. This progress was prominently demonstrated in the repeat SAI PMF assessment conducted in 2022, during the final year of the strategic plan. The repeat assessment showcased steady improvements in the SAI's performance and successful attainment of most strategic objectives. To ensure widespread access, the full report was made available on the SAI's website and social media platforms.

Additionally, SAI leadership organized another multistakeholder meeting with the purpose of reporting on the strategic plan's implementation and highlighting the progress accomplished through the results of the repeat SAI PMF assessment.

**By publishing and sharing the results of both the initial and repeat SAI PMF assessments, SAI Georgia provided key stakeholders with valuable insights into its evolving performance and demonstrated substantial improvements over time.**

Follow the link to read the full SAI PMF Report of SAI Georgia

Source: SAI Georgia, <https://sao.ge/en/>







#### 4. Sharing of assessment results internally and/or externally

If the SAI decides to not publish, sharing assessment results with key stakeholders can be an option. Sharing can in large follow the same approaches outlined under options 1-3 above. Taking this route, the SAI would not to the same extent support the notion of accountability and transparency. On the other hand, some of the advantages can still be harvested without publication.

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For example, increased understanding of the challenges the SAI is facing, increased understanding of the international best practices and possible actions taken.

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#### 5. Regional approach

The above options have alluded to individual SAIs. It is also possible to take a regional approach where results from several SAIs are reported together. In such a scenario, regional bodies could consider playing a role in facilitating the process in agreement with the Head of SAIs. One benefit of this approach is that it may be less intimidating to publish and share.



# A summary of options with risks and benefits

The tables below summarise options 1-4 outlined above together with their key pros and cons.

## Alternative 1

Publish and share the whole report	PROS	CONS
The whole report is widely published and shared using a variety of channels, including uploading to the SAI website.	<ul style="list-style-type: none"> <li>Increased knowledge of the SAI in the country, including among CSO's.</li> <li>The SAI being a model organisation through transparency.</li> <li>Easy access of information for potential donors and providers of support.</li> <li>High confidence in the report results among stakeholders.</li> <li>Demonstrating continuous improvement through repeat assessments.</li> </ul>	<ul style="list-style-type: none"> <li>Depending on the country context, a low score in certain areas could raise questions concerning the competency of the SAI.</li> <li>An early decision to publish can lead to incentives of not being entirely truthful with the assessment results. This risk can be more prominent with self-assessments.</li> </ul>

## Alternative 3

Publish and share as part of the SAI strategy or together with an action plan	PROS	CONS
Publish and share as part of the SAI strategy	<ul style="list-style-type: none"> <li>The SAI demonstrates a proactive approach to address the assessment findings.</li> <li>The selection of which findings to address has been through a thorough prioritisation process considering long-term objectives.</li> <li>Enables SAI accountability and reporting on improvements.</li> </ul>	<p>If the SAI opt for publishing and sharing a summary in their strategic plan instead of the full report:</p> <ul style="list-style-type: none"> <li>Will not provide sufficient information for stakeholders who would be interested in a deeper level of details.</li> <li>Can raise questions about the SAI hiding information.</li> </ul>
Publish and share together with an action plan	<ul style="list-style-type: none"> <li>The SAI demonstrates a proactive approach to address the assessment findings.</li> <li>Enables SAI accountability and reporting on improvements.</li> </ul>	Same risks as above if the SAI opt for publishing and sharing a summary together with their action plan instead of the full report.

## Alternative 2

Publish and share parts of the report or a summary	PROS	CONS
Publish and share a balanced representation of the findings, for example section c).	<ul style="list-style-type: none"> <li>Will provide some level of transparency.</li> <li>Can omit information that is considered too revealing.</li> </ul>	<ul style="list-style-type: none"> <li>Will not provide sufficient information for stakeholders who would be interested in a deeper level of details.</li> <li>Can raise questions about the SAI hiding information.</li> </ul>
Publish and share a balanced representation of the findings together with numerical scores	<ul style="list-style-type: none"> <li>Will provide a higher level of transparency.</li> <li>Less likely that the SAI is perceived to be hiding information.</li> </ul>	<ul style="list-style-type: none"> <li>Will not provide information for stakeholders who would be interested in a deeper level of details</li> <li>Scores without a narrative description attached can be misinterpreted.</li> </ul>

## Alternative 4

Sharing but no publication	PROS	CONS
Share with a selection of stakeholders	<ul style="list-style-type: none"> <li>Less risk that the reputation of the SAI suffers due to low scores. In certain context with a complicated political situation, this could be an advantage.</li> <li>Can still be a very important contribution to a strategic planning process and target capacity development.</li> <li>Selected stakeholders have an opportunity to better understand the situation of the SAI.</li> <li>Some opportunities to gather support from donors and providers of support.</li> </ul>	<ul style="list-style-type: none"> <li>The achievement of an improved score in a repeat assessment could lose some force.</li> <li>The SAI misses an opportunity to demonstrate transparency.</li> <li>Less visibility of the SAI in the society.</li> <li>Important stakeholders will miss an opportunity to learn about the SAI</li> <li>Missed opportunities to gather support from the donor community</li> <li>If only a summary is shared the SAI can be perceived to be hiding information.</li> </ul>

# Support from IDI

**With this roadmap, IDI has attempted to support SAIs in making a balanced decision on publishing and sharing assessment results considering the benefits and risks. In this section, the additional support IDI can provide is outlined.**

- Facilitated courses which will be arranged depending on interest and IDI resources.
- Response to ad-hoc questions.
- Initiative on Strategy, Performance Measurement and Reporting (SPMR). The key activities to be undertaken for participating SAIs in this initiative are:
  - Conduct a SAI PMF assessment.
  - Use the assessment results as a key information source to develop the SAI strategy. This would include prioritization of assessment findings to address considering long-term SAI strategic objectives.
  - Setting up a monitoring system including developing key performance indicators.
  - Reporting on performance.
  - Conduct a SAI PMF repeat assessment at the end of the strategic plan period.
- SAI PMF facilitated programmes. This would entail support in conducting a SAI PMF assessment, but not further support in the use of results.

