**[This template includes the Domains, Indicators and Dimensions from the 2016 version of the SAI PMF framework].**

**[NOTE! When you use this template for writing the SAI Performance Report (SAI PR), please remove all text in brackets [---] as you go along. This text is guidance and should not be included in the final SAI PR].**

**[Text in between quotation marks “---” are suggestions for standard text that you can consider including in your SAI Performance Report].**

Insert title of report, name of the office being assessed and date of the report

Table of Contents

[Abbreviations 3](#_Toc50474776)

[Acknowledgements 4](#_Toc50474777)

[(a) Introduction 5](#_Toc50474778)

[(b) Independent review statement 6](#_Toc50474779)

[(c) Key Findings and Observations on the SAI’s Performance and Impact 7](#_Toc50474780)

[i) Integrated Assessment of SAI Performance 7](#_Toc50474781)

[ii) The Value and Benefits of Supreme Audit Institutions – Making a Difference to the Lives of Citizens 8](#_Toc50474782)

[iii) Analysis of the SAI’s capacity development efforts and prospects for further improvement 10](#_Toc50474783)

[(d) SAI Management and Use of Results 11](#_Toc50474784)

[Chapter 1: Assessment Methodology 12](#_Toc50474785)

[Chapter 2 SAI PMF Scoring Methodology 12](#_Toc50474786)

[Chapter 3: Country and SAI Background Information 14](#_Toc50474787)

[3.1 Description of country governance arrangements and wider environment in which the SAI operates 14](#_Toc50474788)

[3.2 Description of public sector budgetary environment including public financial management and impact on SAI performance 15](#_Toc50474789)

[3.3 Description of the SAI’s legal and institutional framework, organizational structure and resources 16](#_Toc50474790)

[Chapter 4: Assessment of the SAI’s Performance 17](#_Toc50474791)

[4.1 Domain A: Independence and Legal Framework 17](#_Toc50474792)

[4.2 Domain B: Internal Governance and Ethics 21](#_Toc50474793)

[4.3 Domain C: Audit Quality and Reporting 29](#_Toc50474794)

[4.4 Domain D: Financial Management, Assets and Support Services 57](#_Toc50474795)

[4.5 Domain E: Human Resources and Training 59](#_Toc50474796)

[4.6 Domain F: Communication and Stakeholder Management 63](#_Toc50474797)

[Chapter 5: SAI Capacity Development Process 68](#_Toc50474798)

[5.1 Recent and On-going Reforms 68](#_Toc50474799)

[5.2 Use of SAI Results by External Providers of Financial Support 68](#_Toc50474800)

[Annex 1: Performance Indicator Summary 69](#_Toc50474801)

[Annex 2: Sources of Information and Evidence to Support Indicator Scoring 70](#_Toc50474802)

# Abbreviations

|  |  |
| --- | --- |
| SAI | Supreme Audit Institution |
|  | [*Continue filling in the table…]* |
|  |  |
|  |  |

# Acknowledgements

[*Include information about the following*]:

* [*The name of the team leader and the members of the assessment team. Also include the role of other key stakeholders in the assessment (e.g. SAI, other country organizations, INTOSAI global and regional bodies, peer SAIs, donors, consultants), including how the assessment has been financed*]
* [*Acknowledgements to those that have been supportive in the assessment process*]

# Introduction

[*Include information about the following (****NOTE! Write it as an integrated text and not bullet points****)*]*:*

* [*The decision to conduct the assessment has been made by the head of SAI – include date*]
* [*This is a SAI PMF assessment following the SAI PMF methodology as endorsed in December 2016]*
* [*Purpose of the assessment, including why it has been undertaken at this time and its contribution to SAI capacity development activities*]
* [*When the assessment took place and the time period the assessment covers]*
* [*Specify which organization is covered by the assessment and if applicable, which parts of the organization. For instance, has regional offices been included. This is relevant information to include for all assessment, and particularly relevant in countries with complex institutional arrangements for public sector external audit*]
* [*The approach: Self-, external-, peer or hybrid assessment*]

# Independent review statement

To be inserted on completion of Independent Review by IDI

# Key Findings and Observations on the SAI’s Performance and Impact

**[*NOTE!*** *Detailed guidance on how to conduct a root cause analysis and write the integrated assessment is given in the SAI PMF document*].

## Integrated Assessment of SAI Performance

[*This section should*]:

* [*clearly demonstrate how the SAI is performing in its core functions namely what is being assessed under Domain C*].
* [*explain what causes the SAIs performance. We here refer to the results from the root cause analysis. Explanations can be found internally in the SAI but also externally. E.g. strengths and weaknesses in the SAI’s organisational systems and professional capacity, its environment, legal framework, institutional capacity and resources etc*].

[*You should include information under the 5 headlines below*].

**Audit Coverage:**

[*Summarize how the SAI is performing when it comes to audit coverage of financial audit, compliance audit, performance audit and if relevant jurisdictional control as assessed under indicator SAI-8*].

[*Analyse and explain what causes that performance. It can be internal factors but also external factors*].

**Quality of audit reports and recommendations**

[*Summarize information on the quality of audit reports for the three audit streams: financial, compliance and performance audit. The main body of information can be found in Domain C: SAI-10 (iii), SAI-13 (iii) and SAI-16 (iii). It will also be natural to describe the audit quality that is being assessed in SAI-10, 13 and 16 dimensions (i) and (ii). The audit quality will naturally also impact on the audit reports and the quality of recommendations*].

[*If relevant include information about the decision-making process for jurisdictional control and the final decision of the jurisdictional control as assessed in SAI-19 (iii) and (iv). And describe the quality of planning and implementing jurisdictional controls as assessed in SAI-19 (i) and (ii).]*

[Analyse and e*xplain what causes the performance. It can be internal factors, such as for example weaknesses in systems, methodologies or practices, but also external factors such as difficulty to attract qualified staff*. *Distinguish such internal from external factors to identify which determinants of performance the SAI has the power to address, and which are outside of its direct control].*

**Timeliness of audit submission and publication of audit/jurisdictional control results**

[*Summarize information on whether the SAI submits and publishes its audit reports in a timely manner. The information can be found in SAI-11, 14 and 17 dimensions (i) and (ii)*].

[*If relevant describe the notification practices of jurisdictional SAI and publication of decisions relating to jurisdictional control as assessed in SAI-20 (i) and (ii)]*

[*Analyse and explain what causes the performance. It can be internal factors but also external factors*].

**SAI follow up of audit results**

[*Summarize whether the SAI has a system in place to follow up on its audit recommendations which is being assessed in SAI-11 and 14 dimension (iii)].*

[*If relevant describe whether the SAI has a system to follow-up in the implementation of decisions relating to jurisdictional control*].

[*Analyse and explain what causes the performance. It can be internal factors but also external factors*].

**Any other material issues, especially communication and stakeholder management**

[*Include a description of any other material issues that are not being addressed in the other sections either as a direct description of performance or as a root cause explaining that performance. For instance, it can be issues related to stakeholder engagement, legal framework and other issues*].

## The Value and Benefits of Supreme Audit Institutions – Making a Difference to the Lives of Citizens

[*This section explores the value and benefits of the SAI by analyzing the impact of its work on the society in which it operates. A key question the assessment team should aim to answer is: what were the most relevant things the SAI did during the last couple of years, and what did they lead to? The analysis should to the extent possible be based on concrete examples of the ways in which the SAI has made a difference and contributed to positive changes in the external environment*].

[*You should include information under the following three headlines below, in line with the three objectives in INTOSAI-P 12*.]

1. **Strengthening the accountability, transparency and integrity of government and public sector entities**

[*If you have evidence that the SAI’s work has had an effect on visible, measurable improvements in the public sector, please include? E.g improved compliance with laws and regulations through better implementation of audit recommendations, improved fiscal transparency through more fiscal information being published, including the SAI’s audit and accountability reports, evidence of legal proceedings as a result of audit report’s findings. Or other examples*]*.*

[*The section should include a description on how the SAI is following up on its audit recommendation and whether the SAI is publishing its audit reports and explain what this means for the SAIs ability to contribute to positive changes in the external environment the SAI is operating in*.]

[*If the SAI has positive examples related to auditing of the Sustainable Development Goals (SDGs) that can be included here. SAIs can, through their audits and consistent with their mandates and priorities, make valuable contributions to national efforts to track progress, monitor implementation and identify improvement opportunities across the full set of the SDGs.*].

[*You should also try and explain the SAIs ability to contribute to this overall objective: Strengthening the accountability, transparency and integrity of government and public sector entities. Explanatory factors can be found internally in the SAI and in the external environment (e.g. the general maturity in the country in promoting the principles of accountability, transparency and integrity.*]

1. **Demonstrating ongoing relevance to citizens, Parliaments and other stakeholders**

[*If you have positive examples you should highlight concrete examples and initiatives such as for instance*]:

* [*Investigations and audits on pertinent topics that are of strong public interest*]
* [*proactive communication with other public sector entities on issues of common interest*]
* [*proactive communication with media and CSOs (e.g. preparing media-friendly reports, cooperating with CSOs on certain issues etc.*)]
* [*supporting a stronger demand for accountability (e.g. public education and awareness campaigns*)]
* [Positive examples related to *audits of SDGs. SAIs can, through their audits and consistent with their mandates and priorities, make valuable contributions to national efforts to track progress, monitor implementation and identify improvement opportunities across the full set of the SDGs. If the SAI has positive examples related to this that can be relevant to include here*].

[*Or other examples*].

[*You should also try and explain the SAIs ability to contribute to this overall objective: demonstrating ongoing relevance to citizens, Parliaments and other stakeholders. Explanatory factors can be found internally in the SAI and also in the external environment*].

1. **Being a model organization through leading by example**

[*Describe what the SAI has done within its control to demonstrate to others what a model public organization is. For instance*]:

* [*Publishing its own audited financial statements with clean opinion*]
* [*Publishing an evidence-based assessment of their performance*]
* [*Initiatives to acquire new knowledge (e.g. on topics such as digitalization etc) and share that knowledge externally*]

[*Or other examples*]

[*You should also try and explain the SAIs ability to contribute to this overall objective: being a model organization through leading by example. Explanatory factors can be found internally in the SAI and also in the external environment*].

## iii) Analysis of the SAI’s capacity development efforts and prospects for further improvement

[*This section should provide an analysis of the SAI’s prospects for future performance improvements, based on the summary of ongoing and planned capacity development efforts provided in section 5 of the SAI-PR.* **NOTE!** *This section, and the SAI PMF report as a whole, should not make recommendations for the future capacity development programme and should not include a judgement as to the adequacy, appropriateness and feasibility of the SAI’s capacity development programme. Such considerations may be taken forward by the SAI in a separate, complementary process*].

*[You should as a minimum analyse and describe the following]:*

* *[Whether current and planned capacity development initiatives are addressing the root causes of SAI performance identified in this assessment. The root causes should be described in the integrated assessment section d i). As part of analyzing the SAI PMF results and writing the integrated assessment you should have conducted a root cause analysis to identify the underlying factors that explains how your SAI is performing in its core functions*].

*[Example: one of the significant findings from the SAI PMF assessment is low audit quality for financial audits (Domain C) and the assessors have through the root cause analysis identified low staff capacity due to limited training in key aspects of conducting a financial audit (Domain E) as the underlying explanation. Then examine whether your current or planned capacity development initiatives target appropriate training for financial auditors. This will provide useful information for the SAI].*

* *[Sustainability of capacity development**activities: including the length of capacity development initiatives and the SAI’s approach to simultaneously developing professional, organizational and institutional capacity.]*

*[If possible, also include information about the following* *institutional factors that are likely to be supportive of effective SAI capacity development]:*

* *[SAI leadership and ownership of capacity development planning, implementation and monitoring, putting the SAI at the centre of change management activities].*
* *[Harmonisation and alignment* of support to *the SAI from and between the INTOSAI and donor communities, ensuring that all support is aligned behind the same SAI-led plans and is properly coordinated between different providers of support].*

# SAI Management and Use of Results

[To be inserted by the Head of the SAI]

[*This section should be prepared by the SAI. The section should be used to record how the Head and senior management of the SAI intend to use the results of the assessment. In practice, it will be the last section to be completed, since the SAI management should give their reaction to the whole SAI-PR*].

# Chapter 1: Assessment Methodology

[*Include information about the following: (****NOTE! Write it as an integrated text and not bullet points****):]*

* [*The scope of the assessment and note any restrictions or expansions to the scope of the assessment compared to the general SAI PMF methodology. The starting point is that all domains, indicators, dimensions and criteria need to be assessed. If parts are not being assessed, there should be a very good reason which should be described here*].
* [*If relevant describe any changes in the scope compared to what is described in the Terms of Reference for the assessment. The reason behind the change should also be explained*.]
* [*The process of preparing the SAI PR covering the different main stages such as planning, implementing the assessment and preparing the assessment report*].
* [*The quality management arrangements put in place to ensure the quality of the assessment.*
  + *One level of quality control is that someone who has not been part of the assessment team but knows the SAI well should check the draft report for factual correctness. The main issues being raised and how those were addressed by the assessment team should be described here*.]
* [*The assessment team and their competencies in relation to conducting a SAI PMF assessment*]
* [*The methods used for collecting data*]
* [*List the main information sources used]*
* [*How and to what extent interviews were conducted*]
* [*List which audit files were sampled and how was the sample drawn*]
* [*How evidence was analysed to score the indicators and draw conclusions on SAI performance*]
* [*The methodology chapter should also raise any issues related to risks identified before or during the assessment, and the management of these. For example, this could include issues relating to evidence, and use of the ‘No Score’ methodology to any indicators, or where documented information is difficult to obtain. This chapter should mention the approach for developing Chapter 3 and issues related to evidence, such as lack of country assessments that can be used as sources*].

# Chapter 2 SAI PMF Scoring Methodology

[*In this section we have included a standard text you can consider including in the SAI PR so that a reader understands the SAI PMF scoring methodology that forms the basis for scoring the indicators, dimensions and criteria. See the standard text below*].

The SAI PMF consists of 6 domains that assesses the SAI performance in key areas:

A. Independence and Legal Framework

B. Internal Governance and Ethics

C. Audit Quality and Reporting

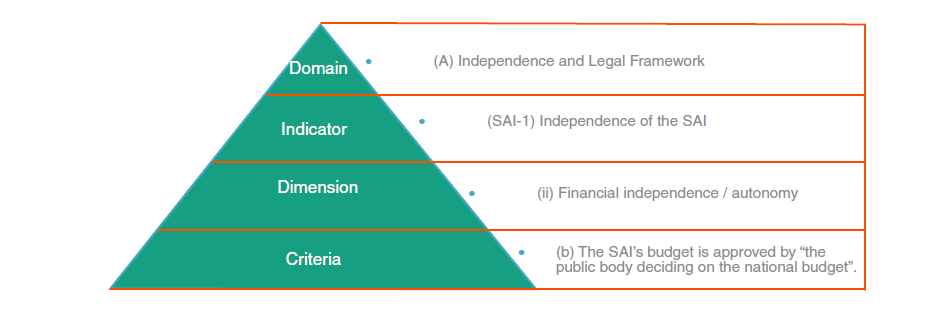
D. Financial Management, Assets and Support Structures

E. Human Resources and Training

F. Communication and Stakeholder Management

Each of the domains contains a number of indicators, 25 in total. The indicators each consist of between two and four dimensions, which again may contain several criteria. An illustration of how the indicator system is built up is presented in diagram 1 below.

Diagram 1. SAI PMF Terminology



“In many cases, the criteria are taken directly from the INTOSAI Framework of Professional Pronouncements (IFPP) or other international good practice. After each criterion is assessed against appropriate evidence and scored either met or not met, the score at the dimension and indicator level is aggregated using the conversion tables in the SAI PMF document”.

Indicators and dimensions are scored using a numerical scale from 0 to 4, where 0 is the lowest level, and 4 is the highest. Scores broadly correspond to the level of development in the area measured by the indicator. The SAI PMF does not provide an aggregated score at the domain level or for the sum of the SAI’s activities like some other tools do. The level of development and hence the scores, may vary widely across the SAI’s activities. The indicator score levels 0-4 reflect the level of development for the different activities as described below:

**Score 0: The feature is not established or barely functions**

There is no activity or function, or the particular feature only exists in name.”

**Score 1: The founding level**

The feature exists, but is very basic. For example, an SAI is conducting performance audits, but these are so irregular that a systematic approach, and accumulated experience and knowledge have not been obtained, and this is reflected in the quality of the work.”

**Score 2: The development level**

The feature exists and the SAI has begun developing and implementing relevant strategies and policies, but these are not complete and are not regularly implemented. For example, the SAI may have a strategic and development action plan, a human resource strategy and a communications strategy. However, if these are weak and/or only partially implemented, this will be reflected in the score.”

**Score 3: The established level**

The feature is functioning broadly as expected under the ISSAIs (levels 1-3). Under Domain C, this would mean that compliance, financial and performance audit are all undertaken broadly following the principles in level 3 in the ISSAI framework. A large proportion of the financial statements received are subject to financial audit. Audit reports give a holistic view on the use of all public resources and on the performance of audited bodies. The majority of audit reports are published in a format that is appropriate for the intended audience.”

**Score 4: The managed level**

The feature is functioning following the principles in the ISSAIs (levels 1-3) and the SAI implements the activities in a way that enables it to evaluate and continually improve its performance. For Domain C, compliance, financial and performance audits are all undertaken following the principles at level 3 in the ISSAI framework and are seen as adding value by audit clients. In addition, the SAI has undertaken an independent review of its audit practices, for example using the ISSAI Compliance Assessment Tool (iCAT), confirming that the SAI’s audit practices comply with level-4 ISSAIs.”

It is also important to point out that even with a top score, it should also be evident that the SAI is making efforts to maintain this level of performance. This could be described in the narrative and drawn into the performance analysis.

# Chapter 3: Country and SAI Background Information

[*The objective of this chapter is to provide information on the country whose SAI is being assessed, to allow sufficient understanding of the wider context to SAI performance, as well as the core characteristics of the SAI in that country. It is expected that the assessors will draw on secondary data, including existing assessments and analyses. Sources used must be referenced both in the text, and in the bibliography. The information for this section can be drawn from World Bank, IMF and OECD databases and publications, government budget documents, or other existing fiscal and expenditure policy analyses, including any recent Public Expenditure and Financial Accountability (PEFA) assessments*]***[NOTE!: The chapter should limit itself to aspects and level of detail necessary to inform the context in which the SAI functions*].**

[*You should include information under the three headings below: 1) 3.1. Description of country governance arrangements and wider environment in which the SAI operates, 2) 3.2 Description of public sector budgetary environment including public financial management and impact on SAI performance and 3.3. Description of the SAI’s legal and institutional framework, organizational structure and resources*].

## 3.1 Description of country governance arrangements and wider environment in which the SAI operates

[*You should include information about the following* ***NOTE! Write it as an integrated text and not bullet points****):]*

* **Country context**:
  + [*economic and developmental characteristics of the country and other factors affecting it, including population, income level, poverty and education levels, main sectors of the economy, growth rate, inflation, main development challenges, recent and ongoing conflicts and other drivers of fragility, cultural issues etc. These are issues that may affect what the SAI should focus its audits on or determine SAI’s ability to conduct its audits*.]
* [**Country Governance arrangements**]:
  + [*describe the broad institutional context in which the main stakeholders operate, including political system, government structure (federal or unitary state, levels of*

*government etc*.]

* + *[relationships between the Executive, Legislative and Judiciary and the nature and role*

*of political parties and political competition*]

* + *[the role, capability and freedom of the media and civil society organizations*]
  + *[political economy factors such as culture of accountability and transparency, patronage systems, family connections, community affiliations, social norms and other relevant informal systems and networks that may shed light on structures in the environment the SAI operates in that can impact on the SAIs ability to perform its tasks].*

## 3.2 Description of public sector budgetary environment including public financial management and impact on SAI performance

[*You should include information about the following* ***NOTE! Write it as an integrated text and not bullet points****):]*

* [*overview of the public sector in the form of an organogram (chart)].*
* [*narrative description of key aspects of the public financial management (PFM) system which are of particular relevance to the functioning of the SAI. The SAI is reliant on inputs from that system, and on its outputs being used by others in that system. The performance of critical aspects of the PFM system should be mentioned, including how they impact on different aspects of SAI performance. The section should also summarize recent major PFM reform efforts*].
  + [*It is of particular importance to describe the financial reporting framework of the country’s public sector, as this has implications for the scoring of the financial audit indicators of the SAI PMF*].
  + [*The following aspects of the PFM system (and possible information sources) could be covered, but this list is not exhaustive*]:
    - *Public procurement (information could be drawn from, if available, the Public Expenditure Financial Accountability assessment (PEFA) indicator PEFA PI-24 and the OECD/DAC ‘Methodology for Assessing Procurement Systems’ (MAPS))*
    - *Internal audit (PEFA PI-26)*
    - *Annual financial reports (PEFA PI-29)*
    - *External audit (PEFA PI-30)*
    - *Legislative scrutiny of external audit reports (PEFA PI-31), Open Budget Index)*
    - *Transparency of the budget process (Open Budget Index)*
    - *Public participation in the budget process (Open Budget Index)*

## 3.3 Description of the SAI’s legal and institutional framework, organizational structure and resources

[*You should include information about the following* ***NOTE! Write it as an integrated text and not bullet points****):]*

* *[clarify whether the SAI follows the Legislative (Parliamentary), Jurisdictional (Court), or another model (e.g. hybrid)]*
* *[whether it is governed by a single Head or a decision-making body (e.g. board, judges).]*
* *[provide an overview of the legal framework governing the SAI without going into the detailed content]*
* *[outline the main aspects of the SAI’s mandate, including its responsibilities and the scope of its activities (these may in some cases include activities which lie outside the scope of public sector auditing as defined by the ISSAIs). If relevant include the share of audits that are outsourced]*
* *[explain the SAI’s organizational structure (including the size and location of major branch offices)]*
* *[the mandate of, and relationship with, other bodies responsible for the audit of the public sector should also be described, including areas of overlap, omissions, any SAI responsibility for oversight and regulation, and coordination arrangements]*
* *[provide information on how the SAI is resourced and financed (including staff numbers and the split between audit and non/audit staff and budgets), and if possible, objective information on whether the SAI’s resources and finance are adequate to enable it to deliver its mandate]*
* *[Finally, the section should explain who the SAI reports to, and the role of the Legislature, legislative committees and any other bodies in reviewing the SAI’s reports, as well as the role of other institutions involved in the governance of the SAI. The functioning of the Legislature and its committees, the role of political parties and the nature of political competition should be assessed]*

# Chapter 4: Assessment of the SAI’s Performance

“The objective of this chapter is to provide an assessment of the key elements of SAI performance, as measured by the indicators, and (for repeat assessments) to report on performance changes”.

## 4.1 Domain A: Independence and Legal Framework

“Domain A covers the legal mandate of the SAI and its independence. The purpose of the domain is to consider the institutional basis for the SAI’s operations, to support the understanding how the SAI performs as an organization. The SAI’s independence and legal framework are not directly under the control of the SAI, but the domain has nevertheless been included in the SAI PMF because the SAI’s independence and legal framework significantly contributes to its effectiveness.”

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Domain A: Independence and legal framework** | | **Dimensions** | | | | **Overall score** |
| **Indicator** | **Name** | **i** | **ii** | **iii** | **iv** |
| SAI-1 | Independence of the SAI |  |  |  |  |  |
| SAI-2 | Mandate of the SAI |  |  |  |  |  |

**4.1.1 SAI-1: Independence of the SAI - Score [*include the indicator score*]**

**Narrative**

“SAI-1 measures the degree of independence enjoyed by the SAI, by assessing the key aspects of independence as set out in the Lima Declaration (ISSAI 1) and the Mexico Declaration (ISSAI 10)”.

“The indicator is separated in four dimensions”:

1. **Appropriate and Effective Constitutional Framework.**
2. **Financial Independence / Autonomy.**
3. **Organisational Independence / Autonomy.**
4. **Independence of the Head of SAI and its Officials.**

“The assessment of SAI-[X] is mainly based on *[include the key sources of evidence used]”.*

***Dimension (i): Appropriate and Effective Constitutional Framework***

**[*NOTE! For all dimensions, all criteria should be addressed in the narrative. Specific for this dimension and the indicators in this domain is that you need to include exact statements from the constitution and legal framework as evidence*].**

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

**[*Example narrative, dimension (i*)]:**

|  |  |  |
| --- | --- | --- |
| ***Example 1 Narrative*** | | ***Further guidance*** |
|  | *The establishment of the SAI is laid down in the Constitution. On the other hand, the constitution does not provide for sufficient independence for the SAI…* | *The example illustrates a partial narrative for dimension (i). As you can see, criteria a (met) and b (not met) are addressed, but the narrative only lists the wording from the criteria without explaining and providing sufficient evidence. This is not how it should be written. Look at example 2 to see a good way to write.* |
| ***Example 2*** | | ***Further guidance*** |
|  | *The establishment of the SAI is laid down in the constitution (criterion a). Article 153 of the Constitution states that:*  *“There shall be an Auditor General who is supported by an audit office. The Auditor General shall be appointed by the President and shall hold office during good behaviour”.*  *Currently the SAI has limited independence since there is not any explicit provision in the Constitution and the SAI is subject to a range of civil service rules and regulations governing human resources, financing and procurement (criterion b).* | *The example illustrates a partial narrative for dimension (i). Similar to the example above it addresses criteria a (met) and b (not met). Here you can see that the narrative goes beyond listing the phrasing from the criteria. For criteria a evidence is provided in the form of statements from the constitution. And for criteria b which is not met the narrative still explains why it is not met instead of merely stating that the SAI does not have sufficient independence.* |

***Dimension (ii): Financial Independence/Autonomy***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension (iii): Organisational Independence/Autonomy***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension (iv): Independence of the Head of the AGDSL and its members***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Appropriate and effective Constitutional and Legal Framework** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | [*Include dimension score*] |
| **(ii) Financial Independence/ Autonomy** | [*Follow the same structure as for dimension (i)]* | [*Include dimension score*] |
| **(iii) Organisational Independence/**  **Autonomy** | [*Follow the same structure as for dimension (i)*] | [*Include dimension score*] |
| **(iv) Independence of the Head of the SAI and its Officials** | [*Follow the same structure as for dimension (i)*] | [*Include dimension score*] |

**4.1.2 SAI-2: Mandate of the SAI - Score [*include the indicator score*]**

**Narrative**

“SAI-2 aims to assess the breadth of the SAI’s mandate in terms of the scope and nature of the duties and responsibilities of the head of SAI and SAI as well as the SAI’s ability to access all information it requires to fulfil its functions and its right and obligation to report. The indicator has three dimensions”:

1. **Sufficiently Broad Mandate.**
2. **Access to Information.**
3. **Right and Obligation to Report.**

[*The assessment of SAI-[X] is mainly based on [include the key sources of evidence used].*

***Dimension (i): Sufficiently Broad Mandate***

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

***Dimension (ii): Access to Information***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension (iii) Right and Obligation to Report***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Sufficiently Broad Mandate** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(ii) Access to Information** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |
| **(iii) Right and Obligation to Report** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |

## 4.2 Domain B: Internal Governance and Ethics

“Domain B seeks to assess whether the SAI is managing its own affairs effectively and through good governance setting an appropriate example to others. Domain B has five indicators.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Domain B: Internal Governance and Ethics** | | **Dimensions** | | | | **Overall score** |
| **Indicator** | **Name** | **i** | **Ii** | **iii** | **iv** |
| SAI-3 | Strategic Planning Cycle |  |  |  |  |  |
| SAI-4 | Organisational Control Environment |  |  |  |  |  |
| SAI-5 | Outsourced Audits |  |  |  |  |  |
| SAI-6 | Leadership and Internal Communication |  |  |  |  |  |
| SAI-7 | Overall Audit Planning |  |  |  |  |  |

**4.2.1 SAI-3: Strategic Planning Cycle - [*include the indicator score*]**

**Narrative**

“Strategic planning is a vital component of any SAI as a way of ensuring that the organisation has a clear direction and vision and a properly thought out plan to deliver it. SAI 3 stresses the importance to an SAI of having a Strategic Planning process to ensure that vision can be transformed into reality in a coherent and logical manner. Strategic Plans need to be supplemented with Annual Operational Plans that will transform Strategic visions and aspirations into operational and institutional reality”.

“This indicator has four-dimensions”:

1. **Content of the Strategic Plan.**
2. **Content of the Annual/Operational Plan.**
3. **Organisational Planning Process (Development of Strategic Plan and Annual/Operational Plan).**
4. **Monitoring and Performance Reporting.**

[*The assessment of SAI-[X] is mainly based on [include the key sources of evidence used].*

***Dimension (i): Content of the Strategic Plan***

***NOTE! For all dimensions, all criteria should be addressed in the narrative.***

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

**[*Example narrative, dimension (i*)]:**

|  |  |  |
| --- | --- | --- |
| ***Example 1 Narrative*** | | ***Further guidance*** |
|  | *The current strategic plan is based on a needs assessment covering the main aspects of the organization and it includes a results framework with mission vision goals and objectives…* | *The example illustrates a partial narrative for dimension (i). As you can see, criteria a (met) and b (met) are addressed, but the narrative only lists the wording from the criteria without explaining and providing sufficient evidence. This is not how it should be written. Look at example 2 to see a good way to write.* |
| ***Example 2*** | | ***Further guidance*** |
|  | *The current strategic plan is based on a holistic needs assessment covering all main aspects of the organization such as audit work, organizational processes, corporate functions, communication with stakeholders and the institutional basis for the SAIs activities. Gaps were identified that is taken into consideration in the Strategic plan. For example, one strategic issue included in the strategic plan arising from the gaps identified is to improve the financial independence of the SAI (criterion a).*  *The strategic plan incorporates a results framework with a long-term vision, a mission that states the purpose of the SAI and goals and objectives are identified to implement the strategy. The objectives are clearly linked to the goals (criterion b).* | *The example illustrates a partial narrative for dimension (i). Similar to the example above it addresses criteria a (met) and b (met). Here you can see that the narrative goes beyond listing the phrasing from the criteria. For criteria a more explanation is provided regarding the areas the needs assessment covered as well as providing one example. For criteria b the narrative explains a little bit more in relation to defining the different levels of the logical hierarchy.* |

***Dimension (ii): Content of Annual/Operational Plan***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension (iii): Organisational Planning Process (Development of Strategic Plan and Annual/Operational Plan)***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension (iv): Monitoring and Performance Reporting***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Content of the Strategic Plan** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| (**ii) Content of the Annual/Operational Plan** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |
| **(iii) Organisational Planning Process (Development of Strategic Plan and Annual/Operational Plan.** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |
| **(iv) Monitoring and Performance Reporting** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |

**4.2.2 SAI-4: Organisational Control Environment - Score [*include the indicator score*]**

**Narrative**

“SAI 4 provides the principles and expectations for an SAI in terms of: ethical behaviour and standards; internal control within the SAI; quality control throughout the audit cycle,; and quality assurance on selected completed audits to assess compliance with the auditing standards and audit manuals”.

“Well-developed arrangements for establishing, maintaining and developing these competencies are essential for an SAI to operate within an environment that results in audit outputs that can be relied upon by end-users”.

“This indicator has four-dimensions”:

1. **Internal Control Environment – Ethics, Integrity and Organisational Structure.**
2. **System of Internal Control.**
3. **Quality Control System.**
4. **Quality Assurance System.**

[*The assessment of SAI-[X] is mainly based on [include the key sources of evidence used].*

***Dimension (i): Internal Control Environment – Ethics, Integrity and Organisational Structure***

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

***Dimension (ii): System of Internal Control***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension (iii): Quality Control System***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension (iv): Quality Assurance System***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Internal Control Environment – Ethics, Integrity and Organisational Structure** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(ii) System of Internal Control** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |
| **(iii) Quality Control System** | [*Follow the same structure as for dimension (i*)] | *[Include dimension score]* |
| **(iv) Quality Assurance System** | [*Follow the same structure as for dimension (i*)] | *[Include dimension score]* |

**4.2.3 SAI-5: Outsourced Audits - Score [*include the indicator score*]**

**Narrative**

“SAI 5 provides the principles and expectations for an SAI in respect of outsourced audits: the basic requirements for the selection of those contracted to do audits on behalf of the AG; the quality control needed; and, the quality assurance standards to be applied”.

“This indicator has three-dimensions”:

1. **Process for Selection of Contracted Auditor.**
2. **Quality Control of Outsourced Audits.**
3. **Quality Assurance of Outsourced Audits.**

[*The assessment of SAI-[X] is mainly based on [include the key sources of evidence used].*

***Dimension (i): Process for Selection of Contracted Auditor.***

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

***Dimension (ii): Quality Control of Outsourced Audits.***

*[Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension iii: Quality Assurance of Outsourced Audits.***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Process for Selection of Contracted Auditor** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(ii) Quality Control of Outsourced Audits** | [*Follow the same structure as for dimension (i*)] | *[Include dimension score]* |
| **(iii) Quality Assurance of Outsourced Audits** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |

**4.2.4 SAI-6: Leadership and Internal Communication - Score [*include the indicator score*]**

**Narrative**

“SAI 6 seeks information on the leadership style of the SAI and how it communicates its decisions and requirements internally. Leadership style is important in all organisations to ensure that senior management establish the ‘tone at the top’ through setting personal standards of behaviour in, for example, ethical, personal, integrity and objectivity attributes”.

“All SAI personnel must be kept up to date on all developments affecting the SAI and these can be technical and non-technical information and guidance. In the absence of an effective communication strategy and SAI will run the risk of important messages being missed by intended receivers with the result that expected actions or decisions are not delivered”.

“This indicator has two-dimensions”:

1. **Leadership.**
2. **Internal Communications.**

[*The assessment of SAI-[X] is mainly based on [include the key sources of evidence used].*

***Dimension (i): Leadership***

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

***Dimension (ii): Internal Communications***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Leadership** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(ii) Internal Communication** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |

**4.2.5 SAI-7: Overall Audit Planning. Score: [*include the indicator score*]**

**Narrative**

“SAI 7 seeks information on the processes leading to the production of an overall audit plan for AGDSL and, what should be in the plan”.

This indicator has two-dimensions:

1. **Overall Audit/Control Planning Process.**
2. **Overall Audit/Control Plan Content.**

[*The assessment of SAI-[X] is mainly based on [include the key sources of evidence used].*

***Dimension (i): Overall Audit/Control Planning Process***

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

***Dimension ii: Overall Audit/Control Plan Content***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Overall Audit/Control Planning Process** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(ii) Overall Audit/Control Plan Content** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |

## 4.3 Domain C: Audit Quality and Reporting

“Domain C aims to assess the quality as well as the outputs of the audit/control work that represents the core function of any SAI. Domain C comprises 13 indicators”.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Domain C: Audit Quality and Reporting** | | **Dimensions** | | | | **Overall score** |
| **Indicator** | **Name** | **i** | **ii** | **iii** | **iv** |
| SAI-8 | Audit Coverage |  |  |  |  |  |
| SAI-9 | Financial Audit Standards and Quality Management |  |  |  |  |  |
| SAI-10 | Financial Audit Process |  |  |  |  |  |
| SAI-11 | Financial Audit Results |  |  |  |  |  |
| SAI-12 | Performance Audit Standards and Quality Management |  |  |  |  |  |
| SAI-13 | Performance Audit Process |  |  |  |  |  |
| SAI-14 | Performance Audit Results |  |  |  |  |  |
| SAI-15 | Compliance Audit Standards and Quality Management |  |  |  |  |  |
| SAI-16 | Compliance Audit Process |  |  |  |  |  |
| SAI-17 | Compliance Audit Results |  |  |  |  |  |
| SAI-18 | Jurisdictional Control Audit Standards and Quality Management |  |  |  |  |  |
| SAI-19 | Jurisdictional Control Audit Process |  |  |  |  |  |
| SAI-20 | Results of Jurisdictional Controls |  |  |  |  |  |

**4.3.1 SAI-8: Audit coverage - Score [*include the indicator score*]**

**Narrative**

“This indicator measures the audit coverage achieved by the SAI across the three main audit disciplines – financial, performance and compliance. This indicator has 4 dimensions”:

1. **Financial Audit Coverage.**
2. **Coverage, Selection and Objective of Performance Audit.**
3. **Coverage, Selection and Objective of Compliance Audit.**
4. **Coverage of Jurisdictional Control.**

[*The assessment of SAI-[X] is mainly based on [include the key sources of evidence used].*

***Dimension (i) Financial Audit Coverage***

**[NOTE! *For all dimensions, all criteria should be addressed in the narrative. Specific for this dimension is that you need to include the numbers that the calculation of audit coverage is based on].***

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

**Example calculation of audit coverage**

|  |  |  |
| --- | --- | --- |
| ***Example*** | | ***Further guidance*** |
|  | *The SAIs audit universe includes all financial statements the SAI is mandated to audit which are 114. The SAI is struggling with a backlog of financial statements to be audited due to non-submission and late submission of financial statements. For the year of review, financial year 2018/19 the SAI received 89 financial statements where 56 were audited and an opinion issued. The audit coverage is then 56/89 = 63 %.* | *Keep in mind that the calculation should be based on the financial statements received (89). You will still need to know the total number of financial statements that the SAI is mandated to audit (114). This is because to get a score of 2, 3 or 4 the SAI needs to report publicly on any non-submission of financial statements due.*  *Note! if the SAI outsource audits of financial statements but still retains the responsibility for those audits, those audits should also be included in the calculation.* |

***Dimension (ii) Coverage, Selection and Objective of Performance Audit***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

**[*Example narrative, dimension (ii*)]:**

|  |  |  |
| --- | --- | --- |
| ***Example 1 Narrative*** | | ***Further guidance*** |
|  | *The SAI has set priorities for performance audit ensuring equal importance to financial audit and compliance audit and performance audits focuses on the three E’s; economy, efficiency and effectiveness…* | *The example illustrates a partial narrative for dimension (ii). As you can see, criteria a (met) and b (met) are addressed, but the narrative only lists the wording from the criteria without explaining and providing sufficient evidence. This is not how it should be written. Look at example 2 to see a good way to write.* |
| ***Example 2*** | | ***Further guidance*** |
|  | *The SAI has a dedicated department conducting performance audits and the auditors are specifically trained in performance audit methodology. Performance audits are also given equal prominence in the Auditor Generals annual report (criterion a).*  *The Auditor Generals report for 2016 summarises the SAIs approach to identifying specific subjects for performance audit: “Performance audit deal in the evaluation of the economy, efficiency, effectiveness and the environmental impact of the performance of the selected areas of the Public sector…”. This is also evident from the audit files sampled to assess the SAIs audit practice under indicator SAI-13 (criterion b)* | *The example illustrates a partial narrative for dimension (ii). Similar to the example above it addresses criteria a (met) and b (met). Here you can see that the narrative goes beyond listing the phrasing from the criteria. For criteria a and b more explanation is provided as to why the assessment team has scored these criteria met.* |

***Dimension (iii) Compliance Audit Coverage***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension (iv) Coverage, of Jurisdictional Control***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Financial Audit Coverage** | Criteria [*include which criteria*] have been met.  Criteria *[include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(ii) Coverage, Selection and Objective of Performance Audit** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |
| **(iii) Coverage, Selection and Objective of Compliance Audit** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |
| **(iv)** **Coverage, of Jurisdictional Control** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |

**4.3.2 SAI-9: Financial Audit Standards and Quality Management - Score [*include the indicator score*]**

**Narrative**

“This indicator assesses the SAI’s approach to financial auditing in terms of its overall standards and guidance, team management and skills and quality control. The indicator has 3 dimensions”:

1. **Financial Audit Standards and Policies.**
2. **Financial Audit Team Management and Skills.**
3. **Quality Control in Financial Audit.**

[*The assessment of SAI-[X] is mainly based on [include the key sources of evidence used].*

***Dimension (i): Financial Audit Standards and Policies***

**[*NOTE! Specific for this dimension is that each criterion should be individually addressed and referenced to the appropriate paragraph/section of the manual and standards. Use the table below on assessment findings and observations to document this*].**

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

***Dimension (ii): Financial Audit Team Management and Skills***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension (iii): Quality Control in Financial Audit***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Assessment Findings and Observations***

|  |  |  |  |
| --- | --- | --- | --- |
| **Dimension** | **Findings** | | **Score** |
| **(i) Financial Audit Standards and Policies** | | **Criteria** | **Met or Not Met** | **Reference to [*include what type of evidence the assessment is based on*]** | | --- | --- | --- | |  |  |  | | a) The auditor should assess whether the preconditions for an audit of financial statements have been met. |  |  | | b) The auditor should reduce audit risk to an acceptably low level in the circumstances of the engagement to obtain reasonable assurance as the basis for a positive form of expression of the auditor’s opinion. |  |  | | c) The auditor should apply the concept of materiality appropriately when planning and performing the audit. |  |  | | d) The auditor should prepare audit documentation that is sufficient to enable an experienced auditor, with no  previous connection with the audit, to understand the nature, timing and extent of the audit procedures performed, the results and the audit evidence obtained. |  |  | | e) The auditor should, after determining the appropriate person(s) within the audited entities governance structure communicate with those persons regarding the planned scope and timing of the audit and significant findings from the audit.” |  |  | | f) The auditor should agree the terms of the audit engagement with management or those charged with governance, as appropriate. |  |  | | g) The auditor should develop an overall audit strategy that includes the scope, timing and direction of the audit, and  an audit plan which directs the audit. |  |  | | h) The auditor should properly plan the audit to ensure that it is conducted in an effective and efficient manner. |  |  | | i) The auditor should have an understanding of the audited entity and its environment, including internal control procedures that are relevant to the audit. |  |  | | j) The auditor should assess the risks of material misstatement at the financial statement level and at the assertion level for classes of transactions, account  balances, and disclosures to provide a basis for performing further audit procedures. |  |  | | k) The auditor should respond appropriately to address the assessed risks of material misstatement in the financial statements.” ISSAI 200:97 (I.e. design audit tests such as tests of controls and substantive procedures including tests of detail and substantive analytical procedures, considering the assessed inherent and control risks related to material misstatement at the assertion level. |  |  | | l) The auditor should design and perform substantive procedures for each material class of transactions, account balance, and disclosure, irrespective of the assessed risks of material misstatement. |  |  | | m) The auditor should identify and assess the risks (…) due to fraud and obtain sufficient appropriate audit evidence regarding the assessed risks (…) due to fraud, and respond appropriately to fraud or suspected fraud identified during the audit. |  |  | | n) The auditor should identify the risks (...) due to direct and material non-compliance with laws and regulations [and] obtain sufficient appropriate audit evidence regarding compliance with those laws and regulations. |  |  | | o) The auditor should perform audit procedures in such a way as to enable the auditor to obtain sufficient appropriate audit evidence to be able to draw conclusions on which to base the auditor’s opinion. |  |  | | p) The auditor should accumulate misstatements identified during the audit, and communicate with management and those charged with governance as appropriate on a timely basis all misstatements accumulated during the course of the audit.” (I.e. The auditor needs to determine whether the uncorrected misstatements are material, individually or in aggregate). |  |  | | q) The auditor should form an opinion based on an evaluation of the conclusions drawn from the audit evidence obtained, whether the financial statements as a  whole are prepared in accordance with the applicable financial reporting framework. The opinion should be expressed clearly through a written report that also describes the basis for that opinion.” |  |  | | r) Where relevant: “Auditors engaged to audit group financial statements should obtain sufficient appropriate audit evidence regarding the financial information of the  components and the consolidation process to express an opinion on whether the whole of government financial statements are prepared, in all material respects, in  accordance with the applicable financial reporting framework. |  |  | | Include high level description of the evidence assessment of criteria s) – v) are based on. | | | | **Criteria** | **Met or Not Met** | **Reference to [*include what type of evidence the assessment is based on*]** | | s) How to determine materiality for the financial statements as a whole, the materiality level or levels to be applied to particular classes of transactions, account  balances or disclosures.” “The auditor should also determine performance materiality.” ISSAI 200:60 (Including assessment of materiality by value, nature and context). |  |  | | t) Requirements on the auditor in relation to documentation in the following areas: the timely preparation of audit documentation; the form, content and extent of audit documentation; the assembly of the final audit file. |  |  | | u) The nature, timing and extent of audit procedures (…) based on and (…) responsive to the assessed risks of material misstatement at the assertion level.” ISSAI  200:99 (If necessary including an approach to calculating minimum planned sample sizes in response to materiality and risk assessments, based on an underlying  audit model). |  |  | | v) When adopting or developing audit standards, SAIs also consider the necessity for requirements to obtain sufficient and appropriate audit evidence in relation to:  I. The use of external confirmations as audit evidence  II. Audit evidence when using analytical procedures and different audit sampling techniques  III. Audit evidence when using the work of internal audit functions or (…) direct assistance from internal auditors  IV. Audit evidence when using external experts |  |  | | | *[Include dimension score]* |
| **(ii) Financial Audit Team Management and Skills** | | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(iii) Quality Control in Financial Audit** | | [*Follow the same structure as for dimension (ii)]* | *[Include dimension score]* |

**4.3.3 SAI-10: Financial Audit Process - Score [*include the indicator score*]**

**Narrative**

“SAI-10 examines how financial audits are carried out in practice. It consists of three dimensions”:

1. **Planning Financial audits.**
2. **Implementing Financial audits.**
3. **Evaluating Audit Evidence, Concluding and Reporting in Financial Audits.**

[*Include information of the sample of audit files the assessment of this indicator is based on including a list of the audit files and which year they were taken from*]

***Dimension i: Planning Financial Audits***

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

***Dimension ii: Implementing Financial Audits***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension iii: Evaluating Audit Evidence, Concluding and Reporting in Financial Audits***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Planning Financial Audits** | Criteria [*include which criteria]* have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(ii) Implementing Financial Audits** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |
| **(iii) Evaluating Audit Evidence, Concluding and Reporting in Financial Audits** | [*Follow the same structure as for dimension (i*)] | *[Include dimension score]* |

**4.3.4 SAI-11: Financial Audit Results - Score [*include the indicator score*]**

**Narrative**

“SAI-11 assesses the timely submission and publication of the results of the SAIs financial audit work and how such results are followed up. The indicator has 3 dimensions”:

**(i) Timely submission of Financial Audit results.**

**(ii) Timely publication of Financial Audit results.**

**(iii) Follow-up on the Implementation of Financial Audit Observations and Recommendations**

[*The assessment of SAI-[X] is mainly based on [include the key sources of evidence used].*

***Dimension (i): Timely Submission of Financial Audit Results***

**NOTE! Specific for this dimension is that you need to include the numbers that the calculation is based on.**

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

***Dimension (ii): Timely Publication of Financial Audit Results***

**NOTE! Specific for this dimension is that you need to include the numbers that the calculation is based on.**

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i*)]

**Dimension (iii): Follow-up on the Implementation of Financial Audit Observations and Recommendations**

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Timely Submission of Financial Audit Results** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(ii) Timely Publication of Financial Audit Results** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |
| **(iii) SAI Follow-up on Implementation of Financial Audit Observations and Recommendations** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |

**4.3.5 SAI-12: Performance Audit Standards and Quality Management – Score [*include the indicator score*]**

**Narrative**

“This indicator assesses the SAI’s approach to performance auditing in terms of its overall standards and guidance for performance auditing, as well as how matters of audit team management and skills and quality control are implemented at the audit engagement level. (The quality of these functions at the organisational level is assessed elsewhere in the framework: quality control in SAI-4; professional development and training in SAI-23.) “

For the assessment of SAI-12, three dimensions are considered:

1. **Performance Audit Standards and Policies.**
2. **Performance Audit Team Management and Skills.**
3. **Quality Control in Performance Audit.**

[*The assessment of SAI-[X] is mainly based on [include the key sources of evidence used].*

***Dimension (i): Performance Audit Standards and Policies***

**[*NOTE! Specific for this dimension is that each criterion should be individually addressed and referenced to the appropriate paragraph/section of the manual and standards. Use the table below on assessment findings and observations to document this*].**

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

***Dimension (ii): Performance Audit Team Management and Skills***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i*)]

***Dimension (iii): Quality Control in Performance Audit***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Performance Audit Standards and Policies** | |  |  |  | | --- | --- | --- | | **Criteria** | **Met or Not Met** | **Reference to [*include what type of evidence the assessment is based on*]** | | 1. The need to identify the elements of each performance audit (auditor, responsible party, intended users, subject matter and criteria). |  |  | | 1. The need to “set a clearly-defined audit objective that relates to the principles of economy, efficiency and effectiveness. |  |  | | 1. The need to choose an audit approach, to facilitate the soundness of the audit design. |  |  | | 1. The need to “establish suitable [audit] criteria which correspond to the audit questions and are related to the principles of economy, efficiency and effectiveness. |  |  | | 1. The need to “actively manage audit risk, which is the risk of obtaining incorrect or incomplete conclusions, providing unbalanced information or failing to add value for users. |  |  | | 1. The need to “maintain effective and proper communication with the audited entities and relevant stakeholders throughout the audit process and define the content, process and recipients of communication for each audit. |  |  | | 1. The need for the audit team to “have the necessary professional competence to perform the audit. |  |  | | 1. The need to apply professional judgment and scepticism. |  |  | | 1. The need for auditors to “apply procedures to safeguard quality, ensuring that the applicable requirements are met |  |  | | 1. The need to “consider materiality at all stages of the audit process |  |  | | 1. The need to “document the audit (…)” so that “information [is] sufficiently complete and detailed to enable an experienced auditor having no previous connection with the audit to subsequently determine what work was done in order to arrive at the audit findings, conclusions and recommendations |  |  | | 1. The need to “plan the audit in a manner that contributes to a high-quality audit that will be carried out in an economical, efficient, effective and timely manner and in accordance with the principles of good project management. |  |  | | 1. The need for auditors to “obtain sufficient appropriate audit evidence to establish findings, reach conclusions in response to the audit objectives and questions and issue recommendations.” ISSAI 300:38 |  |  | | 1. The need for auditors to “strive to provide audit reports which are comprehensive, convincing, timely, reader-friendly and balanced.” ISSAI 300:39 |  |  | | 1. That the SAI shall “seek to make their reports widely accessible, in accordance with the mandate of the SAI. |  |  | | 1. That the SAI shall “seek to provide constructive recommendations” if relevant and allowed by the SAI’s mandate. |  |  | | 1. The need to “follow up previous audit findings and recommendations wherever appropriate.” |  |  | | 1. Audit planning, including selection of audit topics. The policies and procedures should be designed to ensure that auditors analyse and research potential audit topics, and consider the significance, auditability and impact of planned audits. They should allow for flexibility in the planning. |  |  | | 1. The analytical processes that enable the auditors to obtain sufficient appropriate audit evidence to establish findings and reach conclusions in response to the audit objectives and questions. |  |  | | 1. Format of the audit report, which should contain information about the audit objective, criteria, methodology, sources of data and audit findings, conclusions and recommendations. |  |  | | 1. Audit documentation: The policies and procedures should be designed to ensure that “information [is] sufficiently complete and detailed to enable an experienced auditor having no previous connection with the audit to subsequently determine what work was done in order to arrive at the audit findings, conclusions and recommendations. |  |  | | *[Include dimension score]* |
| **(ii) Performance Audit Team Management and Skills** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(iii) Quality Control in Performance Audit** | [*Follow the same structure as for dimension (ii)]* | *[Include dimension score]* |

**4.3.6 SAI-13: Performance Audit Process - Score [*include the indicator score*]**

**Narrative**

“This indicator looks at how performance audits are carried out in practice. It assesses three dimensions”:

1. **Planning Performance Audits.**
2. **Implementing Performance Audits.**
3. **Reporting of Performance Audits.**

*[Include information of the sample of audit files the assessment of this indicator is based on including a list of the audit files and which year they were taken from]*

***Dimension (i): Planning Performance Audits***

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

***Dimension (ii): Implementing Performance Audits***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension (iii): Reporting on Performance Audits***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Planning Performance Audits** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(ii) Implementing Performance Audits** | [*Follow the same structure as for dimension (i*)] | *[Include dimension score]* |
| **(iii) Reporting on Performance Audits** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |

**4.3.7 SAI-14: Performance Audit Results - Score [*include the indicator score*]**

**Narrative**

“This indicator relates to performance audit outputs. It assesses three dimensions”:

1. **Timely Submission of Performance Audit Reports.**
2. **Timely Publication of Performance Audit Reports.**
3. **SAI Follow-up on Implementation of Performance Audit Observations and Recommendations.**

[*The assessment of SAI-[X] is mainly based on [include the key sources of evidence used].*

***Dimension (i): Timely Submission of Performance Audit Reports***

**[*NOTE! Specific for this dimension is that you need to include the numbers that the calculation of audit coverage is based on*].**

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

***Dimension (ii): Timely Publication of Performance Audit Reports***

**[*NOTE! Specific for this dimension is that you need to include the numbers that the calculation is based on*].**

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension (iii): SAI Follow-up on Implementation of Performance Audit Observations and Recommendations***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Timely Submission of Performance Audit Results** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(ii) Timely Publication of Performance Audit Results** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |
| **(iii) SAI Follow-up on Implementation of Performance Audit Observations and Recommendations** | [*Follow the same structure as for dimension (i*)] | *[Include dimension score]* |

**4.3.8 SAI-15: Compliance Audit Standards and Quality Management – Score [*include the indicator score*]**

**Narrative**

“SAI 15 seeks information on the level of compliance with available standards and other relevant guidance. It also assesses the competencies and experience of the personnel doing these audits”.

This indicator has 3 dimensions:

(i) Compliance Audit Standards and Policies.

(ii) Compliance Audit Team Management and Skills.

1. Quality Control in Compliance Audits.

[*The assessment of SAI-[X] is mainly based on [include the key sources of evidence used].*

***Dimension (i): Compliance Audit Standards and Policies***

**[*NOTE! Specific for this dimension is that each criterion should be individually addressed and referenced to the appropriate paragraph/section of the manual and standards. Use the table below on assessment findings and observations to document this*].**

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

***Dimension (ii): Compliance Audit Team Management and Skills***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension (iii): Quality Control in Compliance Audits***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Assessment Findings and Observations***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i*)]

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Dimension** |
| **(i) Compliance Audit Standards and Policies** | |  |  |  | | --- | --- | --- | | **Criteria** | **Met or Not Met** | **Reference to [*include what type of evidence the assessment is based on*]** | | 1. “(…) The elements relevant to compliance auditing (...) should be identified by the auditor before commencing the audit.” *ISSAI 400:27 (I.e. identify the applicable authorities covering regularity and, if necessary, propriety requirements; the subject matter; intended users of the report; and level of assurance to be provided, whether reasonable or limited) ISSAI 400:28-41* |  |  | | 1. “Auditors should consider audit risk throughout the audit process.” *ISSAI 400:46 (I.e. The auditor should consider three different dimensions of audit risk: inherent risk, control risk and detection risk) ISSAI 400:46* |  |  | | 1. “Auditors should consider materiality throughout the audit process.” *ISSAI 400:47. (I.e. including consideration of materiality by value, nature and context) See also ISSAI 4000:94-99.* |  |  | | 1. “Auditors should prepare sufficient audit documentation.” *ISSAI 400:48* |  |  | | 1. “Auditors should establish effective communication throughout the audit process.” *ISSAI 400:49* |  |  | | 1. “Auditors should identify the subject matter and suitable criteria.” *ISSAI 400:51* |  |  | | 1. “Auditors should determine the audit scope.” *ISSAI 400:50* |  |  | | 1. “Auditors should understand the audited entity in light of the authorities governing it.” *ISSAI 400:52* |  |  | | 1. “Auditors should understand the control environment and the relevant internal controls.” *ISSAI 400:53* |  |  | | 1. “Auditors should perform a risk assessment.” *ISSAI 400:54 (I.e. to determine the nature, timing and extent of audit procedures) See also ISSAI 4000:120).* |  |  | | 1. “Auditors should consider the risk of fraud.” *ISSAI 400:55* |  |  | | 1. l) “Auditors should [plan the audit by] develop[ing] an audit strategy and an audit plan.” *ISSAI 400:56* |  |  | | 1. “Auditors should gather sufficient and appropriate audit evidence to cover the scope of the audit.” *ISSAI 400:57* |  |  | | 1. “Auditors should evaluate whether sufficient and appropriate audit evidence is obtained and form relevant conclusions.” *ISSAI 400:58* |  |  | | 1. “Auditors should prepare a written report based on the principles of completeness, objectivity, timeliness and a contradictory process.” *ISSAI 400:59. See also ISSAI 4000:158.* |  |  | | *The SAI has also adopted policies and procedures about how it has chosen to implement its audit standards, which should cover the following:* | | | | 1. “determining materiality [through] professional judgment [based] on the auditor’s interpretation of the users’ needs (…) in terms of value, (…) the inherent characteristics [nature] of an item [and] the context in which it occurs.” *ISSAI 400:47* |  |  | | 1. requirements for audit documentation, to ensure “the auditor should prepare relevant audit documentation before the audit report or the Auditor’s Report is issued, and the documentation should be retained for an appropriate period of time” *ISSAI 400:48* |  |  | | 1. determining the nature, timing and extent of audit procedures to be performed:   • in light of the criteria and scope of the audit, characteristics of the audited entity and results of the risk assessment ISSAI 400:54  • for the purpose of obtaining sufficient and appropriate audit evidence ISSAI 400:57  • and to evaluate whether the evidence obtained is sufficient and appropriate so as to reduce audit risk to an acceptably low level including considerations of materiality and the assurance level of the audit ISSAI 400:58 (If necessary including an approach to calculating minimum planned sample sizes in response to materiality, risk assessments, and assurance level, based on an underlying audit model). |  |  | | *[Include dimension score]* |
| **(ii) Compliance Audit Team Management and Skills** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria]* have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(iii) Quality Control in Compliance Audit** | [*Follow the same structure as for dimension (ii)]* | *[Include dimension score]* |

**4.3.9 SAI-16: Compliance Audit Process - Score [*include the indicator score*]**

**Narrative**

“SAI 16 seeks information on how compliance audits are done in practice at the planning, implementation and reporting stages of the audit cycle”.

This indicator has three-dimensions:

(i). Planning Compliance Audits.

(ii). Implementing Compliance Audit.

(iii). Evaluating Audit Evidence, Concluding and Reporting of Compliance Audits.

[*Include information of the sample of audit files the assessment of this indicator is based on including a list of the audit files and which year they were taken from*]

***Dimension (i): Planning Compliance Audits***

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

***Dimension (ii): Implementing Compliance Audits***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension (iii): Evaluating Audit Evidence, Concluding and Reporting of Compliance Audits***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Planning Compliance Audits** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(ii) Implementing Compliance Audits Team** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |
| **(iii) Evaluating Audit Evidence, Concluding and Reporting in Compliance Audits** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |

**4.3.10 SAI-17: Compliance Audit Results - Score [*include the indicator score*]**

**Narrative**

“SAI-17 assesses how efficient the SAI is in the submission and publication of reports. This SAI seeks information on how compliance audits are done in practice at the planning, implementation and reporting stages of the audit cycle. This indicator has three-dimensions”:

1. **Timely Submission of Compliance Audit Results.**
2. **Timely Publication of Compliance Audit Results.**
3. **SAI Follow-Up on Implementation of Compliance Audit Observations and Recommendations.**

[*The assessment of SAI-[X] is mainly based on [include the key sources of evidence used].*

***Dimension (i): Timely Submission of Compliance Audit Results***

**NOTE! Specific for this dimension is that you need to include the numbers that the calculation is based on.**

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

***Dimension (ii): Timely Publication of Compliance Audit Results***

**NOTE! Specific for this dimension is that you need to include the numbers that the calculation is based on.**

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i*)]

***Dimension (iii): SAI Follow-Up on Implementation of Compliance Audit Observations and Recommendations***

*[Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Timely Submission of Compliance Audit Results** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(ii) Timely Publication of Compliance Audit Results** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |
| **(iii) SAI Follow-up on Implementation of Compliance Audit Observations and Recommendations** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |

**4.3.11 SAI-18: Jurisdictional Control Standards and Quality Management – Score [*include the indicator score*]**

This indicator is specific to the fundamental principles of jurisdictional control. SAI-18 looks at the foundations for jurisdictional control, including jurisdictional control standards and guidance material, as well as the SAI’s processes to ensure the quality of jurisdictional controls. This indicator has three-dimensions”:

1. **Jurisdictional Control Standards and Policies.**
2. **Jurisdictional Control Team Management and Skills**
3. **Quality Control of Jurisdictional Controls**

[*The assessment of SAI-[X] is mainly based on [include the key sources of evidence used].*

**Dimension (i) Jurisdictional Control Standards and Policies.**

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

**Dimension (ii) Jurisdictional Control Team Management and Skills**

*[Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

**Dimension (iii) Quality Control of Jurisdictional Controls**

*[Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i*)]

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i)Jurisdictional Control Standards and Policies.** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  *[Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(ii) Jurisdictional Control Team Management and Skills** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |
| **(iii) Quality Control of Jurisdictional Controls** | [*Follow the same structure as for dimension (i*)] | *[Include dimension score]* |

**4.3.12 SAI-19: Jurisdictional Controls - Score *[include the indicator score]***

“The indicator looks at how jurisdictional control is carried out in practice. It distinctly examines the planning phase, the implementation phase and the decision phase. This indicator has three-dimensions”:

1. **Planning of jurisdictional controls**
2. **Implementing jurisdictional controls**
3. **Decision-making process during jurisdictional controls**
4. **Final decision of jurisdictional controls**

[*Include information of the sample of the jurisdictional control files the assessment of this indicator is based on including a list of the control files and which year they were taken from*]

**Dimension (i) Planning of jurisdictional controls**

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

**Dimension (ii) Implementing jurisdictional controls**

*[Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

**Dimension (iii) Decision-making process during jurisdictional controls**

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

**Dimension (iv) Final decision of jurisdictional controls**

*[Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i*)]

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i)Planning of jurisdictional controls** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(ii)Implementing jurisdictional controls** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |
| **(iii)Decision-making process during jurisdictional controls** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |
| **Dimension (iv) Final decision of jurisdictional controls** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |

**4.3.13 SAI-20: Jurisdictional Controls – Score [*include the indicator score*]**

«The results of jurisdictional controls are decisions, such as judgments, orders, and legal ordinances against public managers (including accountants). Although implementing these decisions lies outside the remit of the SAI, this indicator assesses how the jurisdictional SAI manages the decision, through notification, publication and later follow-up of information received about the implementation. This indicator has three-dimensions”:

1. **Notification of decisions relating to jurisdictional control**
2. **Publication of decisions relating to jurisdictional control**
3. **Follow-up by the SAI on the implementation of decisions relating to jurisdictional control**

[*The assessment of SAI-[X] is mainly based on [include the key sources of evidence used].*

**Dimension (i) Notification of decisions relating to jurisdictional control**

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

**Dimension (ii) Publication of decisions relating to jurisdictional control**

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

**Dimension (iii) Follow-up by the SAI on the implementation of decisions relating to jurisdictional control**

*[Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Notification of decisions relating to jurisdictional control** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(ii) Publication of decisions relating to jurisdictional control** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |
| **(iii) Follow-up by the SAI on the implementation of decisions relating to jurisdictional control** | [*Follow the same structure as for dimension (i*)] | *[Include dimension score]* |

## 4.4 Domain D: Financial Management, Assets and Support Services

“Domain D examines whether the SAI is managing its own operations economically, efficiently and effectively and complies with applicable rules and regulations. Domain D comprises a single indicator.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Domain D: Financial Management, Assets and Support Services** | | **Dimensions** | | | **Overall score** |
| **Indicator** | **Name** | **i** | **ii** | **iii** |
| SAI-21 | Financial Management, Assets and Support Services |  |  |  |  |

**4.4.1 SAI-21: Financial Management, Assets and Support Services - Score [*include the indicator score*]**

**Narrative**

“SAI-21 examines the SAI’s internal system of financial management and control, as well as its policies and practices regarding the support services and resources it requires. Those include IT, assets and infrastructure, as well as administrative support. This indicator has 3 dimensions”:

1. **Financial Management.**
2. **Planning and Effective Use of Assets and Infrastructure.**
3. **Administrative Support Services.**

[*The assessment of SAI-[X] is mainly based on [include the key sources of evidence used].*

***Dimension (i): Financial Management***

**[NOTE! *For all dimensions, all criteria should be addressed in the narrative].***

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

**[*Example narrative, dimension (i*)]:**

|  |  |  |
| --- | --- | --- |
| ***Example 1 Narrative*** | | ***Further guidance*** |
|  | *The SAI has clearly assigned responsibilities for major financial management activities and have a system of delegation of authority to commit and approve expenditure on the behalf of the SAI…* | *The example illustrates a partial narrative for dimension (ii). As you can see, criteria a (met) and b (met) are addressed, but the narrative only lists the wording from the criteria without explaining and providing sufficient evidence. This is not how it should be written. Look at example 2 to see a good way to write.* |
| ***Example 2*** | | ***Further guidance*** |
|  | *Responsibility for financial management lies with the Accounts Division, which is headed by a Chief Accountant (criterion a). The division has 45 staff. The Auditor General delegates the authority for financial management, including incurring and approving expenditure to the Chief Accountant. This procedure is written down. In discharging his duties, the latter has to report to a Deputy Auditor General (criterion b).* | *The example illustrates a partial narrative for dimension (ii). Similar to the example above it addresses criteria a (met) and b (met). Here you can see that the narrative goes beyond listing the phrasing from the criteria. For criteria a and b more explanation is provided as to why the assessment team has scored these criteria met.* |

***Dimension (ii): Planning and effective use of assets and infrastructure***

*[Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension iii: Administrative support services***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i*)]

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Financial Management** | Criteria [*include which criteria*] have been met. Criteria [*include which criteria*] have not been met. Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(ii) Planning and effective use of Assets and Infrastructure** | [*Follow the same structure as for dimension (i*)] | *[Include dimension score]* |
| **(iii)Administrative Support Services** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |

## 4.5 Domain E: Human Resources and Training

“Domain E assesses the way in which the SAI manages and develops its human resources insofar as it has the power to do so. Domain E comprises two indicators”.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Domain E: Human Resources and Training** | | **Dimensions** | | | | **Overall score** |
| **Indicator** | **Name** | **i** | **ii** | **iii** | **iv** |
| SAI-22 | Human Resource Management |  |  |  |  |  |
| SAI-23 | Professional Development and Training |  |  |  |  |  |

**4.5.1 SAI-22: Human Resource Management - Score [*include the indicator score*]**

**Narrative**

“This indicator assesses elements of the SAI’s resource management. The assessment builds on the requirements of ISSAI 40 which stipulates that the SAI’s human resource policies and procedures should include, amongst other things: recruitment, professional development, performance evaluation and promotion. It assesses four dimensions”:

(i) **Human Resources Function**

1. **Human Resources Strategy**
2. **Human Resources Recruitment**
3. **Remuneration, Promotion and Staff Welfare**

[*The assessment of SAI-[X] is mainly based on [include the key sources of evidence used].*

***Dimension (i): Human Resources Function***

**[NOTE! *For all dimensions, all criteria should be addressed in the narrative].***

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

**[*Example narrative, dimension (i*)]:**

|  |  |  |
| --- | --- | --- |
| ***Example 1 Narrative*** | | ***Further guidance*** |
|  | *The SAI has assigned the human resource function to a separate division. The SAI does not have a separate human resource strategy but have several policies covering this area.* | *The example illustrates a partial narrative for dimension (ii). As you can see, criteria a (met) and b (met) are addressed, but the narrative only lists the wording from the criteria without explaining and providing sufficient evidence. This is not how it should be written. Look at example 2 to see a good way to write.* |
| ***Example 2*** | | ***Further guidance*** |
|  | *The responsibility for human resource is assigned to a separate division. The staff working here have specific competence in several areas such as recruitment, how to develop an organization in terms of building the competencies of the staff and welfare policies. Middle management who have responsibility for following up their staff receive support from this division as needed (criterion a).*  *The SAI does not have an overall strategy but have a number of policies that are aligned to the overall strategy of the SAI. For instance, a human resource policy, a policy for professional development at an organizational level and a policy for recruitment. It is the responsibility of the division to develop these policies.* | *The example illustrates a partial narrative for dimension (ii). Similar to the example above it addresses criteria a (met) and b (met). Here you can see that the narrative goes beyond listing the phrasing from the criteria. For criteria a and b more explanation is provided as to why the assessment team has scored these criteria met.* |

***Dimension (ii): Human Resource Strategy***

*[Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension (iii): Human Resources Recruitment***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension (iv): Remuneration, Promotion and Staff Welfare***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i*)]

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Human Resource Function** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(ii) Human Resources Strategy** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |
| **(iii) Human Resources Recruitment** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |
| **(iv) Remuneration, Promotion and Staff Welfare** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |

**4.5.2 SAI-23: Professional Development and Training - Score [*include the indicator score*]**

**Narrative**

“This indicator assesses how the SAI as an organisation is able to promote and ensure professional development to improve and maintain the competency of its staff. It is linked to ISSAI 12. This states that SAIs should promote continuing professional development that contributes to individual, team and organisational excellence. It assesses four dimensions”:

1. **Plans and Processes for Professional Development and Training**
2. **Financial Audit Professional Development and Training**
3. **Performance Audit Professional Development and Training**
4. **Compliance Audit Professional Development and Training**

[*The assessment of SAI-[X] is mainly based on [include the key sources of evidence used].*

***Dimension (i): Plans and Processes for Professional Development Training***:

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

***Dimension (ii): Financial Audit Professional Development and Training***

*[Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension (iii): Performance Audit Professional Development and Training***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension (iv): Compliance Audit Professional Development and Training***

*[Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Plans and Processes for Professional Development and Training** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(ii) Financial Audit Professional Development and Training** | [*Follow the same structure as for dimension (i*)] | *[Include dimension score]* |
| **(iii) Performance Audit Professional Development and Training** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |
| **(iv) Compliance Audit Professional Development and Training** | [*Follow the same structure as for dimension (i*)] | *[Include dimension score]* |

## 4.6 Domain F: Communication and Stakeholder Management

Domain F looks at the extent to which the SAI has established effective communications with its key stakeholders. Domain F comprises two indicators.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Domain F: Communication and Stakeholder Management** | | **Dimensions** | | | | **Overall score** |
| **Indicator** | **Name** | **I** | **ii** | **iii** | **iv** |
| SAI-24 | Communication with the Legislature, Executive and Judiciary |  |  |  |  |  |
| SAI-25 | Communication with the Media, Citizens and Civil Society Organisations |  |  |  |  |  |

**4.6.1 SAI-24: Communication with the Legislature, Executive and Judiciary - Score [*include the indicator score]***

**Narrative**

“SAI 24 seeks information on the existence of a current strategy to regulate communications at levels for the SAI. It also explores the status of communications channels and their effectiveness with a range of other interested parties. The outputs from an SAI are reports. The content of these needs to be made available in a coherent way to those who will be expected to have an interest or are mandated to act upon the content of these reports. This indicator has four-dimensions”:

1. **Communications Strategy.**
2. **Good Practice Regarding Communication with the Legislature.**
3. **Good Practice Regarding Communication with the Executive.**
4. **Good Practice Regarding Communication with the Judiciary and/or Prosecuting and Investigating Agencies.**

[*The assessment of SAI-[X] is mainly based on [include the key sources of evidence used].*

***Dimension i: Communications Strategy***

**[NOTE! *For all dimensions, all criteria should be addressed in the narrative].***

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

**[*Example narrative, dimension (i*)]:**

|  |  |  |
| --- | --- | --- |
| ***Example 1 Narrative*** | | ***Further guidance*** |
|  | *The SAI has developed a strategy for external communication and stakeholder engagement and key stakeholders are identified. On the other hand, the SAI has not to a sufficient degree identified appropriate tools and approaches for external communication…* | *The example illustrates a partial narrative for dimension (ii). As you can see, criteria b (met) and d (not met) are addressed, but the narrative only lists the wording from the criteria without explaining and providing sufficient evidence. This is not how it should be written. Look at example 2 to see a good way to write.* |
| ***Example 2*** | | ***Further guidance*** |
|  | *The SAI has developed a strategy for external communication and stakeholder engagement for the period 2018-2022 (criterion a). Key stakeholders have been identified such as the Parliament, specifically the public accounts committee who is responsible for following up the SAIs audit reports. In addition, the executive, media and international development partners are identified as key stakeholders (criterion b).*  *Appropriate tools and approaches have not been identified and documented in a structured manner (criterion d). In practice the SAI has annual meetings with the PAC to discuss common issues of concern.* | *The example illustrates a partial narrative for dimension (ii). Similar to the example above it addresses criteria a and b (met) and d (not met). Here you can see that the narrative goes beyond listing the phrasing from the criteria. For criteria b) it describes some of the key stakeholders identified. For criteria d the narrative explains what the SAI actually does even though the criterion is scored not met.* |

***Dimension ii: Good Practice Regarding Communication with the Legislature***

*[Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Dimension iii: Good Practice Regarding Communication with the Executive***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i*)]

***Dimension iv: Good Practice Regarding Communication with the Judiciary and/or Prosecuting and Investigating Agencies.***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i)]*

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Communications Strategy** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met.  Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(ii) Good Practices Regarding Communication with the Legislature** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |
| **(iii) Good Practices Regarding Communication with the Executive** | [*Follow the same structure as for dimension (i*)] | *[Include dimension score]* |
| **(iv) Good Practices Regarding Communication with the Judiciary and/or Prosecuting and Investigating Agencies** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |

**4.6.2 SAI-25: Communication with the Media, Citizens and Civil Society Organisations – [*include the indicator score*]**

**Narrative**

“This indicator assesses the extent to which the SAI reaches out to the wider public through the media and civil society to inform about its role and the results of its work. It has 2 dimensions”:

**(i) Good Practices Regarding Communication with the Media.**

**(ii) Good Practices Regarding Communications with the Citizens and Civil Society Organisations.**

[*The assessment of SAI-[X] is mainly based on [include the key sources of evidence used].*

***Dimension (i): Good Practices regarding Communication with the Media***

[*Include a narrative description of how the SAI is performing within this dimension].*

*[Explain in more detail the performance of the SAI in this area, guided by the assessment of each of the criteria. It is important to explain what the SAI does to meet the criteria it meets, and what evidence the assessors’ conclusions are based on. All the aspects that are measured by criteria in the dimension in question should be commented on in this text, though some criteria may be addressed in more detail than others. Where criteria are not met, one should note what the SAI does instead, rather than just stating that the criterion is not met. The aim is to provide the reader with an understanding of the SAI’s performance and operations with regard to the area measured by the dimension. The reader should learn something about the SAI by reading the text. It is also important to describe important things that are not directly measured by the criteria but that are still considered relevant, for example any ongoing or planned changes that may influence performance.*]

***Dimension (ii): Good Practices regarding Communication with Citizens and Civil Society Organisations***

[*Include a narrative description of how the SAI is performing within this dimension. Detailed guidance is given under dimension (i*)]

***Assessment Findings and Observations***

|  |  |  |
| --- | --- | --- |
| **Dimension** | **Findings** | **Score** |
| **(i) Good Practices regarding Communication with the Media** | Criteria [*include which criteria*] have been met.  Criteria [*include which criteria*] have not been met. Criteria [*include which criteria*] are NA  [*Include a very short summary of the performance of the SAI in the area measured by the dimension – 2-3 sentences. The details will be provided in the narrative part above*]. | *[Include dimension score]* |
| **(ii) Good Practices regarding Communication with Citizens and Civil Society Organisations** | [*Follow the same structure as for dimension (i)]* | *[Include dimension score]* |

# Chapter 5: SAI Capacity Development Process

## 5.1 Recent and On-going Reforms

[*You should summarize the most important recent, ongoing and planned reforms to provide an overview of progress made by the SAI on its capacity development. It should include the different forms of support provided and their financing arrangements (including INTOSAI global and regional programmes, SAI peer-to-peer support, and donor supported programmes). Lastly it should describe the timeframe of the support given*].

## 5.2 Use of SAI Results by External Providers of Financial Support

[*This section should provide a qualitative assessment of how external providers of financial support use the results of the SAI’s audits to inform, assess and develop their own programmes and projects, and whether this enhances the SAI’s credibility, capability and independence. It should also examine whether and how providers of support make use of the SAI to audit the projects and programmes they finance, whether this takes into account capacity constraints of the SAI, and whether it is done in a way that supports the further development of the SAI (such as joint audits). It should also examine mechanisms put in place to ensure audit of externally financed projects and programmes is not carried out at the expense of the SAI delivering its core audit mandate*].

## Annex 1: Performance Indicator Summary

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Indicator** | **Indicator Name** | **(i)** | **(ii)** | **(iii)** | **(iv)** | **Overall Score** |
| **Domain A** | **SAI Independence and Legal Framework** | | | | |  |
| SAI-1 | Independence of the SAI |  |  |  |  |  |
| SAI-2 | Mandate of the SAI |  |  |  |  |  |
| **Domain B** | **Internal Governance and Ethics** | | | | |  |
| SAI-3 | Strategic Planning Cycle |  |  |  |  |  |
| SAI-4 | Organisational Control Environment |  |  |  |  |  |
| SAI-5 | Outsourced Audits |  |  |  |  |  |
| SAI-6 | Leadership and Internal Communication |  |  |  |  |  |
| SAI-7 | Overall Audit Planning |  |  |  |  |  |
| **Domain C** | **Audit Quality and Reporting** | | | | |  |
| SAI-8 | Audit Coverage |  |  |  |  |  |
| SAI-9 | Financial Audit Standards and Quality Management |  |  |  |  |  |
| SAI-10 | Financial Audit Process |  |  |  |  |  |
| SAI-11 | Financial Audit Results |  |  |  |  |  |
| SAI-12 | Performance Audit Standards and Quality Management |  |  |  |  |  |
| SAI-13 | Performance Audit Process |  |  |  |  |  |
| SAI-14 | Performance Audit Results |  |  |  |  |  |
| SAI-15 | Compliance Audit Standards and Quality Management |  |  |  |  |  |
| SAI-16 | Compliance Audit Process |  |  |  |  |  |
| SAI-17 | Compliance Audit Results |  |  |  |  |  |
| SAI-18 | Jurisdictional Control Standards and Quality Management |  |  |  |  |  |
| SAI-19 | Jurisdictional Control Process |  |  |  |  |  |
| SAI-20 | Results of Jurisdictional Controls |  |  |  |  |  |
| **Domain D** | **Financial Management, Assets, and Support Services** | | | | |  |
| SAI-21 | Financial Management, Assets, and Support Services |  |  |  |  |  |
| **Domain E** | **Human Resources and Training** | | | | |  |
| SAI-22 | Human Resource Management |  |  |  |  |  |
| SAI-23 | Professional Development and Training |  |  |  |  |  |
| **Domain F** | **Communication and Stakeholder Management** | | | | |  |
| SAI-24 | Communication with the Legislature, Executive and Judiciary |  |  |  |  |  |
| SAI-25 | Communication with the Media, the Citizens and Civil Society Organisations |  |  |  |  |  |

## Annex 2: Sources of Information and Evidence to Support Indicator Scoring

**List of Interviewees**

**Documents Reviewed**

**Audit Files Reviewed**

* **Financial Audit**
* **Performance Audit**
* **Compliance Audit**
* **Jurisdictional Control**