

List of suggested documentation to review in a SAI PMF assessment

Topic	Documents requested
Previous assessments	Reports from any recent peer reviews or other assessments
Laws that regulate SAI operations and define audit mandate	E.g. Constitution, Audit Act, Civil Service Rules and regulation (if applicable), state financial rules and regulations
Audit mandate	List of audit clients (including central and local government entities if these are not considered separate audit clients)
	Internal notes or newspaper articles on any recent interference in the appointment or removal of the Auditor General, selection of audit topics and clients, content and publication of audit reports
SAI strategy	Strategic plan
	Monitoring reports on implementation of strategic plan
	Operational plan (annual plan)
	Documentation on strategic and operational planning process
Audit process	Annual audit reports
	SAI Annual reports
	Annual / rolling annual audit plan (list of audits planned to be carried out in 2011, 2012, 2013, 2014)
	Documentation on the annual audit planning process (including risk assessments audit areas)
	List of audits (different audit types) actually carried out in the set period
	Financial and compliance audit standards
	Current financial and compliance audit manuals
	Performance audit standards
	Current performance audit manuals
	Quality control procedures (also outsourced audits) - if not part of manuals
	Quality assurance procedures (also outsourced audits)
	Procedures for outsourcing of audits (if applicable)
	Reports from Quality Assurance reviews undertaken
	Follow-up reports
	Reports of special investigations carried out by SAI and assistance provided to forensic investigations and legal proceedings
SAI management and support structures	Organisational chart
	Staff planning system - plan for allocation of staff to each audit
	Financial management and procedures manuals

	Budget request (to Parliament or other body) and approved budget
	Internal budget and financial management calendar
	In-year budget monitoring reports
	SAI's annual financial statements
	Internal control policies and procedures (incl. also internal auditing policies and procedures)
	Review(s) of internal control system
	Documentation on SAI's risk management system (e.g. plans, strategy, monitoring)
	Reports to management board or others on internal financial governance / internal control / internal audit reports
	Strategy or plan for physical infrastructure needs
	Plan for IT needs
	Reviews of adequacy of size, staffing and locations of accommodation in relation to the location of its audit clients within the past five years
	Reviews of adequacy of IT infrastructure within the past five years
	Code of ethics
	Procedures to ensure compliance to code of ethics
	IT security policy
Human Resource Management	HR Strategy and monitoring reports on HR strategy
	HR policies and handbooks
	Documentation of training and development program
	Annual staff appraisal system and format of personal development plans
	Analysis of existing staff levels and competencies against needs
	Recruitment plans and procedures
	Any report on vacancy levels within SAI
	Staff welfare policy
	Reports on any staff surveys
	Info on whistle blowing mechanism
Communication and stakeholder management	Staff induction program
	Communications strategy
	Newspaper articles on SAI, especially its involvement in the public debate on public finances and anti-corruption
	Documentation from internal communication tools in use (e.g. staff newsletters, intranet, organization wide meetings and events)
	Reports or other submissions (excluding audit reports) delivered to the Legislature
	Minutes of relevant discussions of Legislature
	Reports from any awareness raising activities /training held for or with the Legislature

	Guidance / policies / procedures in place for effective communication with the Legislature
	Guidance / policies / procedures in place for effective communication with the Executive
	Minutes from latest press conferences held on SAI annual reports and major audit reports (if applicable)
	Press releases from latest major audit reports (if applicable)
	Media communication plan
	Info on other communication activities carried out
SAI capacity development process	Terms of Reference and progress reports from donor funded projects
	Summary of recent and ongoing donor funded SAI capacity development initiatives
	Summary of SAI involvement in other capacity development activities (including internal and INTOSAI initiatives)