

Supreme Audit Institutions Performance Measurement Framework

GUIDANCE FOR ASSESSORS Version 3



April 2017

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1. Introduction

This document provides guidance for undertaking an assessment using the 2016 Supreme Audit Institution Performance Measurement Framework (SAI PMF). It complements guidance provided in the SAI PMF framework document¹, and provides useful information for SAI PMF assessment teams. Further guidance documents on specific topics are also available on the INTOSAI Development Initiative (IDI) website, www.idi.no.² The SAI PMF Unit in IDI is responsible for implementation and roll out of SAI PMF globally, while the INTOSAI Capacity Building Committee (CBC) provides the strategic governance lead.

SAI PMF 2016 was approved at the XXII INTOSAI Congress in Abu Dhabi. It builds on experiences from use of the SAI PMF Pilot Version from 2013. The guidance material has been developed to ensure that assessors apply a consistent approach and that the assessments are of the desired quality. It provides guidance on the principles for the SAI PMF, as well as on planning and carrying out an assessment. It should also be noted that quite elaborate guidance on how to carry out the assessment is provided in the SAI PMF framework document.

2. About the SAI PMF Framework

The SAI PMF provides Supreme Audit Institutions (SAIs) with a framework for voluntary assessments of their performance against the International Standards for Supreme Audit Institutions (ISSAIs) and other established international good practices for external public auditing. SAI PMF is a multi-purpose, universal framework, and can be applied in all types of SAIs, regardless of governance structure, mandate, national context and development level. It is relevant for those SAIs that have adopted, aspire to adopt, or wish to benchmark themselves against the ISSAIs and other international good practices. The SAI PMF also provides SAIs with an objective basis for demonstrating their ongoing relevance to citizens and other stakeholders. It is a voluntary tool and not intended to be obligatory in all or parts of the INTOSAI community.

2.1 Basis in the International Standards of Supreme Audit Institutions (ISSAIs)

The SAI PMF uses the International Standards of Supreme Audit Institutions (ISSAIs) as the main benchmark against which performance is measured. The ISSAIs are the professional standards and best practice guidelines for public sector auditors, officially authorised and endorsed by INTOSAI.³ The first complete set of ISSAIs was presented and endorsed at the XX INTOSAI Congress in South Africa in 2010. In the South Africa Declaration, the Congress called upon INTOSAI's members and other interested parties to:

- *Use the ISSAI framework as a common frame of reference for public sector auditing;*
- *Measure their own performance and auditing guidance against the ISSAIs;*

¹ Available on the website of the INTOSAI Development Initiative, www.idi.no

² Including Frequently Asked Questions, guidance on quality management and templates for Terms of Reference and working papers.

³ More information on the ISSAI framework can be found on www.issai.org

- *Implement the ISSAIs in accordance with their mandate and national legislation and regulations.*

The ISSAI framework consists of four levels:

Level 1: Founding Principles: Contains the founding principles of INTOSAI, including ISSAI 1 (the Lima Declaration).

Level 2: Prerequisites for the Functioning of SAIs: States and explains the basic prerequisites for the proper functioning and professional conduct of SAIs.

Level 3: Fundamental Auditing Principles: Contains the fundamental principles in carrying out auditing of public entities (financial, compliance and performance audit).

Level 4: Auditing Guidelines: Translate the fundamental auditing principles into more specific, detailed and operational guidelines that can be used on a daily basis for auditing tasks.

Since the SAI PMF is intended to provide a holistic overview of the most relevant aspects of performance, it refers primarily to levels 1-3 of the ISSAI framework, and does not go into the level of detail of the operational auditing guidelines of level 4. For many of the audit indicators, the ISSAIs at level three (ISSAI 100, 200, 300 and 400) have been the main source to establish criteria.

The ISSAI framework does however not cover all aspects of SAIs capability, most notably organizational functions (e.g. human resource management, internal and external communication). Indicators in such domains have been developed on the basis of other INTOSAI publications which define good practices, e.g. guidance material prepared by the CBC.

Furthermore, the principles specific to jurisdictional control for SAIs with jurisdictional functions are not described in the ISSAI framework, so criteria for the relevant indicators (SAI-8 (iv), SAI-18, SAI-19, SAI-20) have been developed on the basis of good practices pertaining to this process. The indicators were developed by a reference group of SAIs with jurisdictional functions based on a common agreement among these that the indicators reflect the different practices of jurisdictional SAIs globally.

The ISSAI framework is developed and maintained by INTOSAI's Professional Standards Committee. By 2019 a revision of the structure of the framework will take place. The new structure will be called the *INTOSAI Framework of Professional Pronouncements (IFPP)*, and will consist of three groups of documents: INTOSAI Principles (INTOSAI-P); International Standards of Supreme Audit Institutions (ISSAIs); and INTOSAI guidance (GUID). The new structure will be presented to the XXIII INTOSAI Congress in 2019 for approval. The SAI PMF criteria are based on documents in all three groups.

In some places the SAI PMF distinguishes between SAIs of the Court model as compared to other types of SAIs. This is because court models SAIs have judging competencies which other SAIs do not, and this is measured by separate indicators. Further guidance on this is provided in the SAI PMF indicator set.

2.2 Applicability for Different Models of SAIs

Although each SAI has its own characteristics which are dependent on the country's political system and tradition, a distinction can be made between the following two main groups of SAIs:

- SAIs of the Westminster/Auditor General model that report to the Legislature (single Head or Board model)
- SAIs with jurisdictional functions – equidistant from Executive and Legislature (decisions made collectively by a number of members)

The SAI PMF has been developed to be applicable to SAIs of all types, including these two main groups. As a starting point, all indicators should be applied in a SAI PMF assessment. Some indicators (SAI-8 (iv), SAI-18, SAI-19, SAI-20) measure the key activity of SAIs with jurisdictional functions, that of jurisdictional control, and are applicable only to such SAIs. In other places, the indicators and introductory texts provide additional explanations where it is recognized that there may be different considerations to make for SAIs of different models.

3. Key Principles for Undertaking a SAI PMF Assessment - the Head of SAI Makes Key Decisions

Carrying out a SAI PMF assessment is voluntary, and it is the leadership of the SAI that makes all key decisions about the assessment:

1. **Whether to initiate an assessment using SAI PMF**
2. **When to conduct the assessment**
3. **How to conduct the assessment**
4. **If, when and how to use, share and publish the assessment report**

3.1 The Decision to Initiate a SAI PMF Assessment

It is important that it is the leadership of the SAI that takes the decision to initiate a SAI PMF, to ensure ownership and acceptance of any issues identified and commitment to address them. It is also important that the SAI is seen to be acting in an independent manner in all its activities, to ensure credibility as an independent audit organization.

3.2 The Right Timing for a SAI PMF Assessment

The Head of the SAI knows when the assessment fits best into the SAI's capacity development and strategic planning cycle. As a holistic assessment, SAI PMF is well placed to serve as a needs assessment before the development of a new strategic plan. The most appropriate timing and frequency of assessments depends on the context and purpose of the assessment. However, experience has shown that repeat assessments are best carried out every 3-5 years. As it is quite resource demanding to carry

out an assessment, and as the aspects that are measured often take a while to change, it is not recommended to carry out repeat assessments more often.

3.3 Identifying the Purpose of the Assessment

The Head of the SAI is best placed to decide on the assessment **purpose**, and it is important to determine this early on in the process. A SAI PMF assessment may be carried out for a variety of purposes, including:

- To identify strengths and weaknesses of the SAI
- Needs assessment to develop a new strategic plan for the SAI
- To introduce or strengthen the SAI's internal performance management
- To be able to demonstrate progress in capability and performance
- To help build a culture for performance improvement
- To enable SAI performance reporting to stakeholders
- Demonstrate the value and benefits of SAIs to citizens
- To lead by example and become a model organization – ISSAI requirement to assess and report on own performance
- To obtain and maintain external support for capacity development
- As a step towards ISSAI implementation and improvement of audit standards and quality of audits

A SAI PMF can have multiple purposes. The Head of the SAI is best placed to prioritize these purposes. Experience shows that SAI PMF is increasingly seen as a framework that supports the whole capacity development cycle, from diagnostic and needs assessment, through strategic planning, to monitoring, reporting and evaluating performance.

3.4 Deciding on the Assessment Approach

How an assessment is conducted and by whom depends on the purpose(s) of the assessment. SAI PMF is a tool that can be applied in different ways. These approaches include:

- Self assessment: The assessment is carried out by a team from within the SAI.
- Peer assessment: The assessment is conducted by a team from another SAI or an INTOSAI body or region.
- External assessment: The assessment is conducted by e.g. a development partner, hired consultant or external professional accountancy body or audit firm.
- A hybrid of the above: A mixed team. A commonly used hybrid approach involves a self assessment, with facilitation, support and training provided by a peer or external coach.

The SAI PMF is designed so it is equally applicable to all approaches. The choice of approach should be based on purpose of the assessment:

- If the purpose requires ensuring the **objectivity and credibility** of the assessment, a peer assessment or external assessment may be considered, since a self-assessment might be seen as being biased or presenting a more favorable (or more harsh) picture of the SAI than is justified.
- If the purpose on the other hand is **internal monitoring of performance**, a self assessment approach could be considered, as an internal team will know the organization and where to find relevant information more efficiently, and this approach could also create wider involvement of SAI staff and stronger internal ownership of the assessment and any resulting reforms.
- If the purpose is to **learn from others**, a peer assessment could be a good choice. It provides an opportunity to get input from another SAI or INTOSAI region or body about their good practices in similar work.
- If the purpose is to be **part of a wider regional initiative**, a coordinated peer assessment by a neighboring SAI or INTOSAI region or body could be considered. This could also be done as a coordinated assessment by external partners.
- If the purpose is to **attract funding from development partners**, all three approaches could be used. Aspects of credibility should be considered when choosing a peer or external assessment, but a self assessment can also demonstrate the SAI's commitment to arrive at a baseline for measuring and monitoring its own performance and/or demonstrate progress over time.

There can also be other issues to consider when deciding on the assessment approach:

- **Understanding of the SAI PMF framework:** As the SAI PMF is a quite technical framework consisting of a set of measurable indicators and of an analysis of these in the wider country, governance and public financial management context, a profound understanding of the framework is essential for conducting an efficient SAI PMF Assessment of high quality. The IDI offers training on the framework at various levels, in various INTOSAI languages, and more than 900 people have so far received the basic level training. Most members of a SAI PMF assessment team should have received this training, as this will help ensuring that the assessment is done in line with SAI PMF methodology. It is useful if the team leader has a deeper knowledge of SAI PMF, e.g. from advanced training, involvement in previous assessments, or as a SAI PMF trainer.
- **Sufficient SAI expertise:** The assessment team needs to have or gain a good understanding of the SAI and its environment to be able to analyze SAI performance in the broader public financial management and country context. For peer or external assessors, it will take some additional time to gain such an understanding, but such assessors will be familiar with practices in other countries which can often be beneficial for the assessment.

- **Language skills:** In a self assessment, language skills will most likely not constitute a problem. The SAI PMF framework is available in English, Arabic, French, German, Portuguese and Spanish, and has also been translated into other languages by SAIs as required. In the case of peer or external assessments, the language issue should be considered, as it will be important that at least some of the assessment team members can read and assess audit documentation in the local language. To translate all relevant documentation and use interpreters in interviews may entail considerable extra costs.
- **Availability of peer assessors:** If the preferred choice is peer assessment, it will be worthwhile to consider the availability of the preferred peer. Setting aside the human resources required to do a SAI PMF assessment in a different SAI will entail taking personnel away from their normal tasks for a while, and the duration and the timing for the assessment will thus be of importance. Experience shows that it is easy to find peers to undertake a SAI PMF field mission, but often challenging for the team to complete the report write-up once they return to their SAIs and their day to day responsibilities.
- **Cost burden of the review:** As the main cost of a self assessment will be to remove staff from their normal duties to perform the SAI PMF assessment, this may be a more economical approach than hiring another SAI or an external assessor to do the work. The latter approaches may involve more travel and accommodation cost. Hiring a consultant to do the work would involve additional costs. In any case the cost should be clearly estimated before the start of the assessment and the share of the cost burden should be discussed.

Example: **Royal Audit Authority (RAA) of Bhutan's SAI PMF Peer Review 2014**

SAI Bhutan initiated its SAI PMF assessment in 2014. The assessment had multiple **purposes**: to provide RAA with information about its strengths and weaknesses and thereby identify opportunities to strengthen performance; to establish a baseline against which future progress can be measured; and to mobilize support from development partners. SAI Bhutan also wanted to support the process of developing the SAI PMF as a global tool, as this was in the pilot phase of SAI PMF.

The assessment was carried out as a **peer review** in 2014, led by the IDI and supported by SAI Norway. To ensure that the assessment team understood issues correctly, and to contribute to further capacity building in the SAI, a few staff members from the SAI followed the assessment team in the fieldwork and took part in team discussions and interviews. The staff from the SAI were however not involved in the final judgement and scoring of the indicators, and not in the writing of the performance report. It was important for the SAI to have an objective, external look at its organisation.

The SAI has made meaningful **use of the results** from the SAI PMF assessment. The SAI PMF report formed the basis for the development of the SAI's new strategic plan for 2015-2020. It also helped identify capacity development needs. Some improvements in the SAI's internal governance were also achieved, as the SAI PMF report managed to bring out linkages between performance in various areas. The SAI PMF report was shared with donor organizations as a basis for seeking financial support. Subsequently, funding was found for a capacity development program reflecting key areas in need of development identified in the SAI PMF report.

SAI Bhutan decided to **publish** the report on its website. It is available here:

<http://www.bhutanaudit.gov.bt/publi%20cation/SAI%20PMF%20Report%20Bhutan.pdf>

3.5 Communication Throughout the Assessment Process

To ensure ownership by the SAI and to ensure an effective assessment process, it is often useful to keep the SAI management and staff regularly informed throughout the assessment process. The management and staff should be informed before the assessment starts about the SAI PMF assessment, its purpose(s), the methodology and what staff may expect, for example in terms of interviews and file reviews. This may for example be done through the intranet or other communications channels, and/or through a presentation for staff. During the assessment process, it is also advisable to keep the SAI management (or assessment owner) well informed of the progress, including to inform of particular challenges

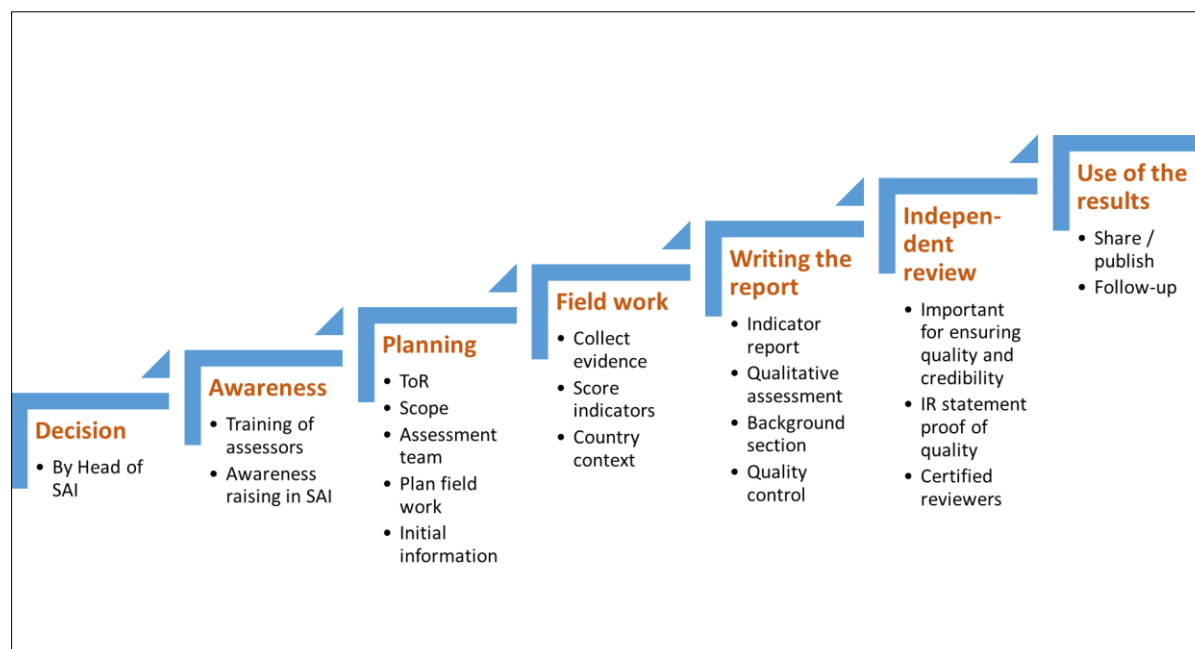
encountered even before the assessment is finalised. It is also often useful to present preliminary findings right after the field work, in addition to arranging for the SAI to carry out quality control of the facts in the draft assessment report. With a “no-surprises- approach”, the assessment is more likely to be considered credible and relevant by the SAI in question, thus making proper follow-up of the assessment results more likely. In conclusion, communication efforts should not be neglected and should be consciously thought through – even from the planning phase of the assessment.

3.6 Publish the Assessment Report?

SAIs should be careful about what they put in the public domain and should assess the risks and potential benefits. There may be important benefits to publishing the assessment report, including to demonstrate accountability, increasing credibility and leading by example. Several SAIs have chosen to do so. However, if a SAI for example is not required or does not aspire to comply with the ISSAIs, publishing the SAI PMF report might give the public and external stakeholders a misleading impression of the SAI’s performance. The Head of SAI is in the best position to consider the benefits of publication versus the risks that the assessment results might be used by vested interests to undermine the credibility of the SAI and its reports.

In many cases it will make sense to make the decisions in consultation with INTOSAI regions and bodies and development partners (where relevant), recognizing existing regional practices and cooperation agreements. Decisions may also be made in consultation with those funding an assessment, but ultimately the final decision should be made by the Head of the SAI. If an SAI considers that there are risks associated with publication, it should develop a plan to mitigate these risks prior to publishing.

4 The Stages of the Assessment Process



4.1 Planning Phase and Terms of Reference

Following the decision to conduct a SAI PMF, the first step should be to plan the process of doing the assessment. The planning phase should result in the preparation of Terms of Reference (ToR) for the assignment. The ToR should be agreed between the assessment team and the SAI leadership (as well as other stakeholders where relevant, for example providers of support to the assessment). The ToR may be considered the project plan for the assessment. It is worth spending some time on agreeing the ToR before starting the work. This will ensure that the most important issues are considered at an early stage, making sure the assessment takes off in the right direction and providing the involved parties and stakeholders with correct expectations. See the separate ToR template for further guidance on what the ToR should cover.

Also note that the ToRs form a crucial document to demonstrate that the assessment has been properly planned to deliver a high quality assessment. As detailed in section 5, the ToRs will be used as evidence by the Independent Reviewer when assessing whether the SAI PMF methodology has been applied correctly. It is recommended that draft ToRs are sent to the SAI PMF unit in IDI for review, as a review at this stage can add significant value and ensure the assessment is properly planned.

Often a ToR is drafted by an external organization to hire a team to conduct a SAI PMF assessment. Such a ToR may set the scope and much of the process for the assessment. However, it will still be

necessary for the assessment team to document its planned approach to the assessment, to provide assurance to the Independent Reviewer that the assessment has been properly planned.

Key topics to address in the planning phase and in the ToR are the following:

4.1.1 Training and Awareness Raising

The members of the assessment team, and in particular the team leader, should have completed the SAI PMF training (please see below for further information about composing the assessment team). Before starting the actual assessment process, it is useful to arrange a SAI PMF awareness raising and training for key members of staff and leadership in the SAI. That key staff in the SAI have basic knowledge of the SAI PMF, what the tool is meant for and how the assessment can be used for further capacity development, will ensure that the whole SAI has ownership to the SAI PMF assessment process and may ease the process for the team. An awareness raising activity will also provide the leadership of the SAI with background knowledge which will be useful for the work on agreeing the ToR and planning the assessment.

4.1.2 Nominate an Assessment Owner from within the SAI

This person should help in coordinating the process as well as guiding the assessment team to the relevant people to address during the assessment process. The nominated assessment owner from within the SAI should be placed high enough in the SAI to have sufficient authority to help the assessment team and give it the necessary legitimacy.

4.1.3 Decide on Assessment Purpose and Approach

The purpose(s) of the assessment should be defined early on, as it has consequences for further decisions to be made in the planning phase. As explained in section 3.3 there can be several possible purposes for conducting a SAI PMF assessment. The choice of assessment approach (self assessment, peer assessment, external assessment or hybrid) also needs to be taken early, and it is linked to the purpose of the assessment. Please see section 3.4 for guidance on the choice of approach.

4.1.4 Define the Scope of the Assessment

A conscious decision about the scope of the assessment should be made in the preparation phase. The decision should be informed by the purpose of the assessment as well as knowledge about the SAI and the public sector auditing arrangements in the country in question. Key questions to ask are the following:

- Does the SAI mandate cover all of financial, compliance and performance audit (as they are defined in the ISSAIs), and does it also include other obligations for example jurisdictional control?
- If the SAI's mandate covers central, regional and local government, should the assessment cover audit at all levels, or be limited to only one level, e.g. central government?

- Does the SAI outsource audit work to private sector firms, and if so, how much, what type of audits, and what quality control does it exercise over these audits? Does it have access to the audit files?⁴
- If the SAI has a decentralized structure, e.g. including field offices with a certain autonomy, which offices should the assessment cover?
- What time period should the assessment cover?

As a rule, all indicators in the SAI PMF framework should be applied for the assessment to be considered a SAI PMF assessment. While the individual domains in SAI PMF provide useful information on their own, input from all the domains as well as the background information is required for conducting a comprehensive analysis of the performance of the SAI. However, if the SAI's mandate and legal framework does not give the SAI the right to carry out one or more of the audit types as defined in the ISSAIs, the relevant indicators should be considered not applicable and thus not scored. Please see the SAI PMF document's section on No Score Methodology for further guidance. It is worth noting that the *topic* of the audits carried out by the SAI may not always be relevant when considering what audit type the audit should be categorized as for the purpose of the assessment – it is rather the *objective* of the audit it is important to consider. For example, environmental audits are often performance audits, and IT audits are often compliance audits.

If the SAI's mandate includes other obligations that are not covered by indicators in the SAI PMF, the assessors may consider to develop and apply a small number (1-3) of localized performance indicators. As it entails some work to develop such indicators, this should however only be done if the SAI spends a considerable amount of resources on the activity, or if the SAI is particularly interested in information on performance in that area. The SAI PMF unit in IDI may provide some advice in the process of developing such indicators, but will normally not have the capacity to develop them for the SAI.

The SAI PMF has primarily been developed to assess performance of audit institutions at the national level, as it is based on the ISSAIs, which have also been developed for that level. However, the SAI PMF is applicable also to audit institutions at the sub-national level, although some adaptations might be required.

The SAI PMF recommends assessment of the financial and compliance audit of the latest fiscal year that has been audited⁵. For performance audits, it is recommended to review the performance audits that

⁴ See also the SAI PMF Frequently Asked Questions (FAQs) for issues relating to planning assessments when significant volume of audits are outsourced, or when it is unclear what the responsibilities of the SAI are in relation to audits conducted by other entities.

⁵ In many SAIs, new audit standards and procedures are being introduced. Often there will be pilot audits conducted using new standards, and other audits using older standards. It is worth taking this into account when selecting audits to sample, depending on the purpose of the assessment. E.g. it might be worth knowing the quality of audits against the ISSAIs for both the old and new methodologies. Or, the quality of audits done using the old methodology may no longer be of interest to the SAI.

were submitted to the relevant authorities within the past year or from the past three years if the number of audits is limited.

The process of defining the scope normally requires some initial reading about the SAI and its environment. It is very useful to start by reading the legal framework that defines the SAI's mandate (may be a combination of a few laws and regulations; normally a law for the SAI or public financial management, as well as sometimes elements of the constitution). It is also useful to look at the SAI's latest annual report and performance report to get a good impression of the SAI's activities. It may also be valuable in this phase to look at the SAI's strategic plan. To determine how the SAI's audit activities should be categorized as financial, compliance or performance audits for the purpose of the SAI PMF assessment, it may also be useful to look at audit manuals for the relevant audits the SAI carries out. Sometimes, what may be labelled for example "financial audit" in the SAI may not fully comply with the objectives of financial audit as it is defined in the ISSAIs, so it may take some investigation to get a proper initial understanding of the SAI's audit work and how it fits with the ISSAI definitions. Please see section 4.2.1 for further information on preliminary analysis of documentation.

Example: Definition of Scope from Terms of Reference – SAI PMF Pilot in Sierra Leone

The SAI follows the Westminster / Auditor General model of SAIs. It reports to the Parliament, and also reports publicly on the consolidated financial statements of the Government of Sierra Leone, as well as on government performance. Its mandate includes the audit of central government, local government and State Owned Enterprises. It carries out financial, compliance and performance audits. Its main operations are conducted from a number of offices within the capital, and from several small branch offices around the country. Management of the SAI is centralized from the capital.

The assessment will cover the SAI's audit of central governments activities in the financial year 2011, unless otherwise stated. For performance audits, the assessment will cover audits issued in 2011 and 2012. The assessment will be conducted from offices in Freetown and Oslo, and no visits to branch offices are foreseen.

The assessment team will have the liberty to decide on what kind of documentation is needed to conduct the pilot assessment, including the size and composition of samples of audit files. It is envisaged that up to 5 financial and compliance audits and 1-2 performance audits will be reviewed.

4.1.5 The Assessment Team

The recommended size of the assessment team is 3-5 individuals. When assembling the assessment team, what matters most is that the team *as a whole* has the skills and experience required to meet the objective of the assessment. This is often achieved by having people with different backgrounds and seniority levels included in the team. It is not recommended that the assessment team has too many members, as this may make the process less effective.

A few considerations are particularly important. The team should have experience from all the audit disciplines that will be assessed (and jurisdictional control for SAIs with jurisdictional functions), and be familiar with the ISSAI framework and its requirements. It is also very useful to have one or more team members with knowledge about organizational management systems. Working level skills in the local language is a great asset, as considerable translation costs may otherwise be required. A substantial part of the assessment is to review samples of audit files, and these are likely to be in the local language. Experience shows that it can be useful if one or more team members have experience from performance auditing. It is also an asset if some of the assessors have experience from or knowledge about more than one SAI. Finally, it is strongly recommended that the members of the assessment team complete the SAI PMF training before they start the assessment.

The role of team leader is particularly important, as this is the person who will lead the rest of the team through the assessment process, and who will also have a particular responsibility for quality control of the work and the draft report. It is especially important that the team leader has completed the SAI PMF training. Another important consideration when selecting the team leader is his or her availability. As the team leader normally will have a particular responsibility for finalizing the report, it will require work not only during the field work phase, but also afterwards. With other competing tasks at hand, it is sometimes challenging to set aside time over the weeks following the field work.

While these principles and considerations are important, there are no direct rules for how to assemble the team. This must be considered in light of the purpose of the assessment and the other circumstances. The important thing is to make sure the assessment team can function optimally towards reaching the objective of the assessment. Please see section 3.4 for further guidance on the assessment team.

The decisions regarding the sharing of responsibilities among the team members should take into account the required and available competencies. It is often useful to identify one member to be in charge and one member to provide support for each topic/section of the report. That allows for discussions and considerations between the two where necessary, and also provides some security for the deliverable in case one of the team members suddenly becomes unavailable.

4.1.6 Funding and other Resources Required for the Assessment

During the assessment planning phase, the SAI should ensure that suitable and sufficient resources for the assessment are in place. Who it is that will finance the assessment will be determined by the country context and the purpose of the assessment. Where part of the purpose is to demonstrate to external

providers of support that resources provided have delivered the desired performance changes, those providers may be likely to fund such an assessment. Similarly, external providers may also fund a SAI PMF assessment when it is part of developing a SAI-led capacity development strategy. On the other hand, assessments carried out to support the SAI's performance reporting and internal performance management system are more likely to be funded by the SAI itself. Lastly, in some regions the INTOSAI regional body together with IDI may have funding for SAI PMF assessments as part of regional programs.

The sources of finance and other resources needed, like the total person days input for the assessment team, the need for translation services or human resources with other specific knowledge should be identified in the planning phase to make sure that the resources are available when needed. Experience has shown that it normally takes at least six months from the beginning of planning phase until the final assessment report is ready, and sometimes longer. This does not mean that the assessment team works full time on the assessment during all these months. Rather, the various steps of the process sometimes require input from others, and this may take some time to acquire. The resources required to complete an assessment will vary between assessments. A rough estimate based on experiences from previous assessments entails that one should plan for an input by the assessment team of something in the order of 70-100 person-days in total for the whole process, depending on the size and complexity of the SAI, and accessibility of information.

4.1.7 Timing and Deadlines for Key Deliverables

Before diving into the assessment, it is recommended that the timing of the different assessment phases and the key deliverables are planned and agreed in the ToR. The assessment team members need to know their specific areas of responsibility and how much time is set aside for the planning phase, the fieldwork and the reporting phase. For the stakeholders it will be of interest to know when they can expect preliminary and final results of the assessment.

Some indicative timelines are presented below, though it must be underlined that the time required for each phase depends on many factors which makes it challenging to provide concise guidance.

Task	Total no. of person-days for assessment team (approximate)	Time span (approximate)
Planning, including development, agreement and independent review of ToR	10	6 weeks
Initial review of documentation ahead of field work	4	2 weeks
Field work in SAI	30-40	1-2 weeks
Drafting report following field work, including quality control by team leader	20	8 weeks
Administer quality control of draft report by the SAI, including revising draft report following input	3	4 weeks
Administer independent review by IDI of draft report, including revising draft report following feedback	3	4 weeks
TOTAL	70-80 days	25-26 weeks

If the assessment is carried out as a peer review or an external assessment, the main data gathering will normally be done through a 1-2 week field mission in the SAI that is being assessed. If it is a self assessment, the field work may not have to be as condensed, though experience has shown that it may be useful to organise it similar to a field mission because that may make it easier for the assessment team members to set aside the required time.

For further guidance on each of the steps in the assessment process, please see the following sections.

4.2 Assessment Methodology and Fieldwork

In the planning phase, the assessment team should consider and define issues related to how they plan to complete a high quality assessment. Relevant questions to consider include the following:

- Which methods should be used to gather and analyze evidence to assess the criteria and score the indicators
- What data and evidence are needed
- What documentation needs to be collected in advance, and on site
- How to determine audit types to assess
- How to sample audit files
- Which interviews need to be arranged
- How the work and results should be documented

These issues are discussed in more detail in the following sections.

4.2.1 Document request and preliminary analysis

Before beginning the field work on-site in the SAI, it is useful to review some documents on the SAI's external environment, in addition to some SAI internal documents. This would provide the assessment team with a good background for the fieldwork, and give the team information on whom to interview and where to look for relevant information to score the different indicators while on-site. To get hold of the information from the SAI, it is useful to send a document request to the contact person, listing the different documentation required. Useful documentation to look at ahead of the fieldwork is suggested below (please consult as well the separate list of suggested documentation to review which is part of the SAI PMF guidance material).

Legal framework

Documentation to be reviewed could be the constitution, the budget system law or different acts and instructions governing the SAI's operations. This information may be used to getting a first picture of how the environment of the SAI is influencing on its independence and to get a good understanding of the SAI's tasks. It is often reviewed in the process of developing the ToR, see above. It is also often natural to start an initial assessment of the two indicators in Domain A on Independence and Legal Framework before the field work, and then revise and finalize it after having received further information during the fieldwork.

Country and public financial management context

Information could be taken from any existing assessments of the country's governance environment and public financial management (PFM) system (e.g. UN Human Development Index, reports from the World Bank, IMF, bilateral donors, OECD, Transparency International, International Budget Partnership, and PEFA assessments). As well as containing information on the country and PFM systems, these assessments may also give indications on where the strengths and weaknesses of the SAI are to be found.

SAI internal documents

Documents reviewed prior to fieldwork could be the SAI's strategic and operational plans, as well as audit standards and guidelines, the latest annual report and some examples of audit reports. If the SAI has documents explaining the quality assurance system, and/or the latest quality assurance report, this could also be useful. It may also be useful to look at any recent needs assessments or performance reports. Such information may provide input on the SAI's strong and weak sides, guiding the assessment team on whom to interview and what information to seek.

4.2.2 Fieldwork Schedule and Practical Arrangements

It is useful to draft a schedule for the fieldwork before leaving, where time for interviews is penciled in. However, such initial schedules are generally subject to considerable change during fieldwork. To prepare the schedule, the various team members may for example prepare a list of the people or functions they would like to interview, and what documentation they would need. The team leader will normally have the responsibility to gather this information to get a complete picture of the requirements for the week(s), and communicate this to the SAI. If the assessment is carried out as a peer or external assessment, it is very useful to have a contact person in the SAI that knows the organization well and who can assist the assessment team in getting hold of necessary documentation and schedule interviews with the right individuals.

It is common to begin the field work with a meeting with the Head of SAI and the SAI's management team, to inform them about the assessment and the plans for the fieldwork, and to introduce the assessment team. It is important to allow the SAI's leadership to ask questions and make sure they are comfortable with the suggested approach and plans for the fieldwork. It is also common to have an exit meeting with the members of the SAI leadership at the end of the fieldwork, where initial findings are presented and the next steps are agreed. If possible, it is very useful if the assessment team can have a room in the SAI at its disposal where it can work together during the time spent in the SAI's office. If transportation is required between offices or in order to visit external stakeholders, it may be useful if the SAI assists the team with this.

4.2.3 Confidentiality of information

In some cases, the assessment will entail review of documentation which is not public and which the SAI does not want to be shared with external stakeholders. However, if the assessment is to be holistic and

add value to the SAI, it is best if certain information is not excluded from the assessment. A solution to this may be that the assessment team signs a statement of confidentiality, confirming that it will not share the information it acquires as part of the assessment work. Occasionally, it may be necessary to refrain from disclosing in the Performance Report what specific audits were reviewed as part of the assessment work. As long as this information is kept in the working papers, it can suffice to say in the report how many audit files were reviewed within each category, and how many of the files reviewed met the various criteria.

4.2.4 Review of Documentation to Conduct the Indicator-led Analysis

The first part of the SAI PMF to complete is the assessment of the 25 indicators that comprise the framework. The task is to collect and document evidence to justify the scores given, and to provide useful descriptions of the SAI's current practices within each area. For peer and external assessments, it is often the aim that by the end of the field work, the assessment team should have analysed evidence and arrived at initial scores and documentation for each of the 25 indicators. If there isn't sufficient time to draft the actual report text for all indicators, then it is at least useful to complete working papers for all indicators with draft scores and supporting evidence. This is especially important for the indicators that are based on a review of audit files, since these files normally cannot be brought back with the assessment team for later review. For self assessments, it is useful to have clear deadlines for when the gathering and analyzing of documentation and interview material should be completed.

Document review and audit file review are normally the main sources of evidence in a SAI PMF assessment. As part of the SAI PMF guidance material, a separate list with suggested documentation to review in the assessment work has been prepared. When reviewing documentation, it is important to analyse current information that describe today's observed practices in the SAI, as opposed to plans for the future. SAI PMF assesses the current situation of the SAI, and the scoring must be based on that. However, plans may be described in the narrative descriptions even if they in most cases cannot form the basis for the scores.

When assessing the indicators, you start by assessing each criterion separately, to see if it is met or not met. This is where the main work for the assessor lies – the further aggregation into dimension and indicator scores is actually very simple.

4.2.5 Interviews

Interviews with management and staff in the SAI constitute a very important supplement to written documentation. Interviews are useful for obtaining clarifications on aspects seen in documents, as well as information and context not provided in written documents. Information provided in interviews provides useful context for understanding the organization and its systems and processes, but the information should be supported by documented evidence. Interviews should be scheduled with SAI staff at different levels to get information on all domains of the SAI's internal capability as well as the SAI environment. For example, it may be useful to get a performance auditor's perspective on the implementation of the code of ethics in the SAI, or the involvement of staff in the strategic planning process, even if the main topic of the interview is really performance audit.

It could also be an idea to interview external stakeholders, e.g. representatives from donor organizations, Parliament and Ministry of Finance to get information on how the SAI's performance is viewed by external stakeholders. It could be a good idea to ask the formal owner of the assessment who the assessors should interview, and get help from that person to schedule the interviews.

Interviews should be well documented, and it is advisable to prepare summaries from the interviews and share these with the interviewed persons for verification if the interviews are referred to in the report itself. It is also often useful to prepare interview guides for each interview, and to have two assessment team members present during each interview so that one can lead the interview while the other takes notes. When preparing the interview, it is important to consider the questions carefully. Normally you will have to formulate the questions differently from the wording of the criteria in SAI PMF. It is useful to review as much documentation as possible before you have the interviews, so that you can spend the time with the interview person effectively and ask for clarifications rather than asking for basic information which is already available in writing.

4.2.6 Sampling of Audit Files for Review

Samples of audit files are necessary to assess several of the indicators in Domain C, and experience shows that sufficient attention should be given to this issue early on in the assessment process. The main aim of Domain C is to assess the quality of the audit work done by the SAI. A sample of audit files needs to be drawn for this purpose. The documentation to be reviewed includes planning documents, risk assessments, working papers, draft reports, communication with audited entities, quality control documentation, and the final reports for each audit.

Evidence from the review of audit files may be required for the following dimensions and indicators:

- SAI-5 (ii) *Quality Control of Outsourced Audits*
- SAI-8 *Audit Coverage*
- SAI-9 (ii) *Financial Audit Team Management and Skills*
- SAI-9 (iii) *Quality Control in Financial Audit*
- SAI-10 *Financial Audit Process*
- SAI-11 (i) *Timely Submission of Financial Audit Results*
- SAI-11 (ii) *Timely Publication of Financial Audit Results*
- SAI-12 (ii) *Performance Audit Team Management and Skills*
- SAI-12 (iii) *Quality Control in Performance Audit*
- SAI-13 *Performance Audit Process*
- SAI-14 (i) *Timely Submission of Performance Audit Results*
- SAI-14 (ii) *Timely Publication of Performance Audit Results*
- SAI-15 (ii) *Compliance Audit Team Management and Skills*
- SAI-15 (iii) *Quality Control in Compliance Audit*
- SAI-16 *Compliance Audit Process*
- SAI-17 (i) *Timely Submission of Compliance Audit Results*

- SAI-17 (ii) *Timely Publication of Compliance Audit Results*

And in addition, for SAIs with jurisdictional functions:

- SAI-18 (ii) *Jurisdictional Control Team Management and Skills*
- SAI-18 (iii) *Quality Control in Financial Audit*
- SAI-19 *Jurisdictional Control Process*
- SAI-20 (i) *Notification of Decisions Relating to Jurisdictional Control*
- SAI-20 (ii) *Publication of Decisions Relating to Jurisdictional Control*

In accordance with the decision on which audit types to review, a sample needs to be drawn for each audit type. The samples should be selected to cover the main audit activities the SAI has carried out within the time scope of the assessment, and address anticipated performance deviations. The sampled audit files should be selected randomly and independently by the assessment team. The sample should be stratified to cover different factors which might affect the quality of the audits, for example, different practices across the departments in the SAI, types of audited entities, locations such as headquarters versus regional offices.

The size of the sample may vary across the audit types. It is normally not necessary to select a sample which is statistically representative, as a SAI PMF assessment is not designed or attempting to provide reasonable assurance. As conducting a performance audit normally takes longer than conducting financial and compliance audits, the population to draw from for the period of review is likely to be smaller. As such, the sample of performance audits will often be smaller than the sample of financial and compliance audits. Similarly, regional or local offices or departments with specific responsibilities may also have limited activities, and this may affect the population size, and hence the sample size. In general, a reasonable sample of audits will be 5-6 audits for financial and compliance audits and 2-3 for performance audit.

The size and composition of the sample also depends on the SAI's quality assurance (QA) systems and availability of reliable QA review reports. It is recommended to review the SAI's QA system at an early stage, by assessing indicator SAI-4 (iv) (and SAI-5 (iii) for outsourced audits if applicable) and where it is strong, place reliance on the SAI's QA reports. In such cases, a smaller sample of audit files can be taken, to confirm and add to the findings of the SAI's own QA reports. Such an approach can significantly reduce the inputs required for the assessment. However, care should be taken with relying on the SAI's QA reports where there are weaknesses in the QA system, such as the selection of audits for QA not being independent of those conducting or responsible for the audits.

In cases where the SAI carries out different audit types in combination, for example through a comprehensive audit, the assessors need to consider whether to draw a separate sample for each type or whether to assess the same sample against the different indicators. The approach must be decided for each assessment depending on the context of the SAI. It can be helpful to consider the specifics of the

audit processes to determine what approach is appropriate. It is important to record in the working papers and final assessment report which sample each dimension/indicator score is based on.

The sampled audit files should be selected randomly and stratified to cover different audit types, divisions, types of entities etc. If there is a risk of differing audit practices at the head office and regional offices, it is also a good idea to stratify according to location. It could possibly be other factors that influence how the stratification should be done – this differs from SAI to SAI.

The starting point for sampling is to define which of the SAI's types of audit that should be assessed using which indicators in SAI PMF (financial, compliance and performance audit; or jurisdictional control). Then, one will normally obtain a list of all the audits within each of these categories that were completed/submitted during the period under review. This list should be obtained from the SAI. Sometimes such a list has already been prepared in the SAI as part of its performance management system, but sometimes the information is not readily available and needs to be compiled. As this can take some time, and the review of the audit files should commence at the beginning of the field work, it is useful if possible to acquire this list before the field work starts. Once the list is compiled, the assessment team should randomly select an appropriate number of files. If the number of audits is very high, it may be useful to use a spreadsheet for this purpose, as it has a function for automatic random selection. If stratification is planned, then the list must first be divided according to the relevant strata – for example departments in the SAI.

When the team has received the audit files that have been selected as part of the sample, it will go through each of the criteria in the relevant indicators, and assess and note for each of the audit files whether the criterion has been met or not. As a rule, the criterion must be met in all the audit files in the sample for it to be considered met overall. Only if there for some reason were very special circumstances around maximum one audit file, can this be excluded from this requirement.

In many SAIs, audit files are retained within an electronic Audit Management System. It will then be necessary to arrange for the team to have access to this system (both physical access through a terminal or lap top, as well as security access), and possibly support in navigating the system to obtain the required information from each audit.

4.2.7 Documentation of the Assessment Work

To enable proper quality management and justification for the conclusions drawn, it is very important that the assessment team documents its work. Template working papers for each indicator are available, and it is strongly recommended to use those or similar working papers. During the fieldwork, the assessors will normally document their findings – and the sources of evidence for the findings – in the working papers, and then use that documentation as the basis for the text in the assessment report. In Domain C it is important to record in the working papers what audit files each dimension/indicator score is based on.

The assessment team should keep a work file. This should include the gathered evidence, working papers, drafts of the report and communication with the SAI and external stakeholders.

4.2.8 Objectivity and Professional Judgment

SAI PMF facilitates *measurement* of performance to enable monitoring of progress over time. This measurement is based on evidence, and the requirements for each criteria in SAI PMF are presented in the framework itself. Taken together, this allows for a considerable degree of objectivity in the assessment. However, as circumstances differ from SAI to SAI, and auditing itself relies on the application of professional judgment, the assessors must also apply their *professional judgment* when working on the assessment. This is similar to auditing, and becomes relevant throughout the assessment process. One example worth mentioning is related to the principle called *substance over form*. By this we mean that the requirements in the criteria may be fulfilled in different ways from SAI to SAI. For example, SAI-22, dimension (ii) assesses the SAI's human resource strategy. That may be a stand-alone document or integrated into other documents such as the SAI's strategic plan. Both varieties may be considered sufficient for the purpose of the assessment. Assessors should look for the substance that the criteria seeks to measure, rather than the form in which it is presented.

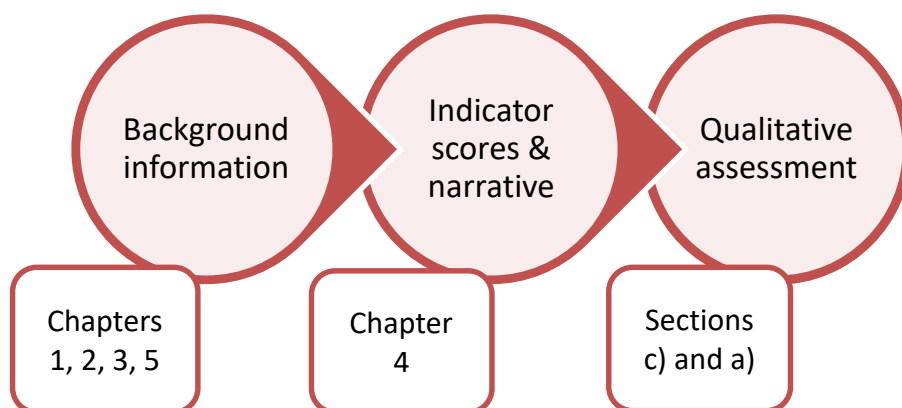
To enable sound professional judgment and appropriate conclusions, discussions within the assessment team are very useful. It is also important that the team leader is well informed of the progress and main findings on each of the topics. And it is important that findings are shared among the whole team because they may be relevant for the assessment of different domains. Some teams choose to have short discussions at the end of each day to exchange information if they have worked independently during the day and discuss appropriate conclusions where in doubt.

4.3 Writing the SAI Performance Report

The SAI Performance Report is the output of a SAI PMF assessment, and documents the findings. It provides the reader with a holistic picture of the SAI's performance, informed by an understanding of the environment in which the SAI operates, the interdependencies between the different aspects of the SAI's performance, and the detailed assessment of findings and indicator scores. Importantly, it also provides analysis beyond the indicator scores. The recommended structure of the SAI Performance Report and detailed guidance on how to write it is provided in chapter 2 of the SAI PMF document.

The main components of the report are background information (about the SAI, the country context, and the SAI's capacity development efforts, methodology for the assessment), the indicator-led analysis (domains A-F) where the scores are presented, described and justified; and the qualitative assessment, which analyses the SAI's performance and prospects for future development in light of its environment. When writing the report, it is useful to start drafting the chapters with background information, as this helps prepare the rest of the assessment work. Then one will write the indicator-led analysis (chapter 4), and finally one will work on the qualitative assessment.

Writing the Performance Report



4.3.1 Indicator-led Analysis (Chapter 4)

The indicator-led analysis consists of descriptions of the current performance within the area of each dimension in SAI PMF, and the justification for the scores given. It is recommended to aim at having a relatively rich narrative description in this section, as only presenting the scores would not provide the readers or the SAI with much meaningful information to use in its further development. It is recommended that the reporting on the indicator-led analysis be undertaken in the following manner (also, a template with a suggested format for writing this chapter is available from IDI):

- A text under each indicator, and normally also under each dimension, explains the main strengths and weaknesses of the SAI's performance as assessed by the indicator, and provides the overall indicator score. The text should also mention important, relevant performance matters observed which are not measured by the indicator.
- For each indicator dimension, the text explains the rationale for scoring at the specific level (0, 1, 2, 3, or 4) and the main evidence (including quantitative data) used to support the scoring. Any issues of timeliness or reliability of data or evidence are noted. If an indicator dimension is not scored, an explanation is provided (i.e. dimension not applicable).
- A table is provided to summarize the scoring by dimension and overall, along with a brief explanation of the scoring. For all dimensions it is easier to follow if it is noted which of the criteria are met and not. For repeat assessments, the table may also record the scoring and explanation from the previous assessment, and a note on performance change and other factors to be considered when comparing the indicator scores over time.

It is very useful if the assessment team agrees on the format and approximate level of detail to be used in the report even before the fieldwork starts, so that all members of the team follow a similar approach when writing. Normally, the different team members will draft the report text for the indicators they are

responsible for assessing, and the team leader will check the drafts for quality and compile the different parts.

4.3.2 The Qualitative Assessment

The qualitative assessment aims to provide readers with an integrated and strategic picture of the SAI's performance, value and benefits to society, and prospects for further development. The objective is to give the reader of the report a better understanding of the SAI as a whole, within the environment in which it operates. Section c), *Observations on the SAI's performance and impact*, is the key component of the qualitative assessment. It should provide a high-level analysis of the SAI by bringing together information from the rest of the assessment and placing the SAI's performance in context. The section should add value and go beyond summarizing the rest of the assessment. It is recommended that it consist of three sub-sections, as follows:

- **(i) Integrated Assessment of SAI Performance:** the assessors present what they identify as the key aspects of the SAI's performance as observed through the assessment, and analyse how different factors affect the performance positively and negatively.
- **(ii) The Value and Benefits of Supreme Audit Institutions – Making a Difference to the Lives of Citizens:** should give an assessment of the SAI's value and benefits – the extent to which its work has an impact on society. An analysis of the factors enabling or hampering strong impact by the SAI should also be included.
- **(iii) Analysis of the SAI's capacity development efforts and prospects for further improvement:** Should provide an analysis of the SAI's prospects for improvement in light of its capacity and organizational development efforts and institutional and political economy factors which may support or hamper capacity development.

Preparing this section requires professional judgment and discussion among the team members. Under point (i) it is useful to have a brainstorming session with the team and aim at answering the following questions on the basis :

- How is the SAI performing? (strengths and weaknesses, in particular with regard to audit quality and outputs)
- ... and what explains this performance? (using root cause analysis)

Please see the SAI PMF document for further guidance on how to write this section.



Example of a mind map used in a brainstorming for preparing the qualitative assessment.

The executive summary

The executive summary should summarize the main findings of the support and be short (1-2 pages). It should present the storyline of the SAI's overall performance, strengths, challenges and prospects for further development. To a large degree it will be based on the analysis provided in section (c), *Observations on the SAI's Performance and Impact*. Please see the SAI PMF document for further guidance on how to write the executive summary.

4.3.3 Referencing in the Report

The text should be clear on what evidence was used to arrive at the conclusions. This can be done by using footnotes, and/or by including the information directly in the text. In addition, there should be an annex which lists the main documents used as evidence.

Example: Referencing evidence in the indicator-led analysis (chapter 4)

Excerpt from report that includes references in the text:

The financial audit manual of the SAI contains a template working paper named "Compliance to code of ethics". This working paper covers the ethical requirements in ISSAI 30. However, the audit file review shows that this working paper is not applied in all audits.

Taken from SAI Performance Report of the Royal Audit Authority of Bhutan, 2015, p. 61.
(Highlighting by IDI)

5 Quality Management

Ensuring the quality and objectivity of assessments is fundamental to producing a SAI Performance Report which correctly describes the SAI and its activities and which adds value to the development efforts of the SAI. A high-quality assessment will contribute to acceptance of and trust in the results internally, while ensuring the credibility of the results in relation to external stakeholders where relevant. Each individual assessment should consequently take measures to ensure a high-quality product. Regardless of approach, quality control and independent review should be planned, performed and disclosed to ensure proper quality of the assessment.

Quality control entails control within the team during the assessment work, as well as a check by the SAI that the facts presented in the draft report are correct. The quality control arrangements should cover review of working papers, work of the team, supervision and monitoring of progress. A suggested solution can be that the assessment team leader is responsible for the first level of quality control, while the second level of quality control of the draft report is conducted by managers or staff in the SAI, and/or potentially a donor organization, who have not been part of the assessment team. The quality control should include a check to verify the facts presented in the report and to ensure that issues have not been misinterpreted.

It is strongly recommended that all SAI PMF reports are subject to an *Independent Review* of the report's adherence to SAI PMF methodology by a certified and independent reviewer. This strongly contributes to the credibility of the report, and ensures that the SAI bases its further work on a report that presents correct information. Key objectives of the Independent Review are to ensure that the indicators and scores are applied correctly, that they are based on sufficient and appropriate evidence, and that these elements support a qualitative analysis leading to valid conclusions. The review will end in an Independent Review Statement, which is a proof of the report's quality. The review must be done by a certified independent reviewer, and a pool of these is gradually being built. The IDI is the coordinator of the Independent Review function globally, and offers independent review to all assessments. It is recommended that the independent review also covers the Terms of Reference, and that these are reviewed before being finalised. Review at ToR stage is probably the point at which the SAI PMF unit in IDI can use its experience of SAI PMF assessments to add the most value to an assessment, before the bulk of the work is carried out.

More guidance on quality management and Independent Review can be found in additional guidance material. When planning the assessment, it is important that sufficient attention is given to the steps required to ensure proper quality.

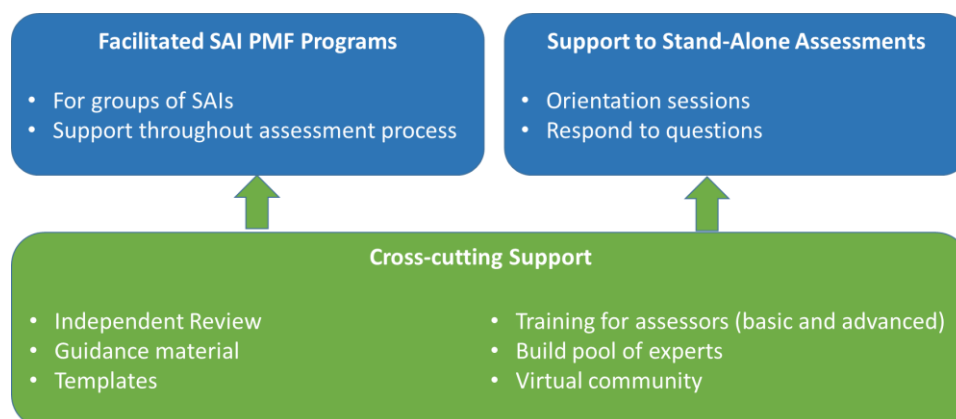
6 Support Available to Assessors

The IDI is the global coordinator, training body, support function and knowledge centre for SAI PMF. This entails a responsibility for development of guidance and training materials, delivery of training courses and workshops, providing ad-hoc support to assessors, and development of a pool of experts to support

SAI PMF roll-out in different languages. There are two main categories of SAI PMF assessments; those that are done as part of a facilitated SAI PMF program run by IDI, and those that individual SAIs carry out as stand-alone assessments. A lot of the available support is provided to both categories, including:

- **Guidance material:** There are several guidance documents available to assessors, including this Guidance for Assessors which describes the assessment process, an FAQ with questions and answers about indicators, and guidance on quality management. The documents are available on the IDI website, www.idi.no/en/idi-cpd/sai-pmf
- **Templates** for Terms of Reference, format for chapter 4 of the report, and working papers.
- **Training courses**, see below.
- IDI is constantly working to build a pool of SAI PMF experts, consisting of both assessors, training facilitators and independent reviewers, and can provide information and contact details for this pool.
- **Independent Review:** The IDI offers to conduct, or arrange other SAI PMF experts to conduct, independent reviews of draft Terms of Reference, and draft and final reports. This will be done in confidence. It is highly recommended to also have ToRs undergo independent review, so that challenges later in the process can be avoided. When reviewing, the SAI PMF unit can draw on the experiences from a large number of assessments.
- **The SAI PMF Virtual Community**, which is an online platform for discussion and information sharing for those who have attended the SAI PMF training courses. Available in English, French and Spanish.
- **Respond to queries about SAI PMF:** IDI has a certain capacity to provide ad-hoc advice to assessment teams. This can for example be about how to interpret an indicator in the context of a specific SAI.

IDI unfortunately does not have the capacity to actually carry out peer reviews of SAIs. This has been done a few times, but then mainly in the context of testing new draft versions of the SAI PMF. However, the SAI PMF unit maintains an overview and contact information for SAI PMF experts who can be potential assessors for peer reviews and external assessments (also individual consultants).



When it comes to training on SAI PMF, this is offered in three main ways:

Orientation sessions

A 1-3 hour introduction presentation to SAI PMF. This is preferably done virtually, or in connection with existing events.

Training courses

The basic training course on SAI PMF lasts three days and is aimed at potential users of the framework. It is normally available in English, Arabic, French and Spanish. It uses interactive approaches to facilitate learning and discussion. Courses are offered subject to demand in the INTOSAI regions, and target participants from a number of SAIs, as well as donors staff and consultants. The main objectives of the course are:

- To understand the purpose of undertaking a SAI PMF assessment and how the reports can be used by the SAI and external stakeholders.
- To understand the strengths and limitations of the SAI PMF
- To be able to apply the principles and methodology in planning, implementing and reporting on a SAI PMF assessment
- To be able to identify a suitable process for conducting a SAI PMF assessment according to the purpose of the assessment and the country context

Workshops

IDI also offers more advanced workshops for assessors or SAIs that already have experience from SAI PMF assessments, or are working on one. There are also workshops for targeted experienced assessors who learn how to carry out independent reviews.

Programs

A more comprehensive form of support is regional SAI PMF programs that facilitate the conduct of assessments and use of assessment results for a group of SAIs. These are subject to both demand and resource availability and will be developed when requested in collaboration with the relevant INTOSAI region.

7 Further information

Further information is available at www.idi.no/en/idi-cpd/sai-pmf

You may also contact the SAI PMF unit in IDI at SAIPMF@idi.no