

Supreme Audit Institutions Performance Measurement Framework

Independent Review Report [name of SAI] [draft report date]



International Organization of Supreme Audit Institutions

January 2018

Contact Details

SAI PMF Unit, INTOSAI Development Initiative: SAIPMF@idi.no

1 Table of Contents

1.	Introduction.....	3
2	Guidance for Independent Review.....	3
2.1	Independent Review Objectives.....	3
2.2	Good Practices for Independent Review.....	4
2.3	Addressing Findings from the IR.....	4
2.4	Independent Review Statement.....	4
3	Independent Review Report	5
-	Annex 1. Independent Review of the Indicator Scores	7
-	Annex 2. Assessment of the Structure and Content of the SAI-PR.....	12
-	Annex 3. Responses to the Independent Review in the SAI-PR	14

1. Introduction

Independent review is crucial for objectivity and credibility of assessments. If done well, it enables a single assessment to meet different stakeholder needs. It also supports monitoring progress over time by repeat assessments.

Ensuring the quality and objectivity of assessments is fundamental to producing a SAI Performance Report (SAI-PR) which adds value to the development efforts of the SAI. Independent review entails that the assessment is reviewed by someone who was not directly involved in the detailed assessment work, with the aim of ensuring that it is of sufficient quality.

To provide a suitable basis for independent review, the assessment team should ensure that the SAI-PR contains sufficient evidence to justify the indicator scores and the overall judgments reached. In addition, sufficient working papers should be maintained to support the assessment report.

2 Guidance for Independent Review

2.1 Independent Review Objectives

The overall independent review (IR) process is intended to produce an independent review statement covering the following five objectives. The responsibilities under each objective are provided below.

- a) Is the report factually correct? (Reliance is placed on the establish system of quality control of the assessment, e.g. internally in the SAI)
- b) Has the SAI PMF methodology been adhered to? (Covered under this review)
 - i. Process for conducting the SAI PMF
 - ii. Indicator scoring
 - iii. Content and structure of the SAI-P
- c) Is there sufficient evidence to justify the indicator scores? (Covered under this review)
- d) Does the SAI-PR provide an analysis supported by the evidence, and identify inter-relations between the key findings? (Covered under this review)
- e) Is the executive summary consistent with the analysis in the rest of the SAI Performance Report? (Covered under this review)

Annex 1 provides a format for recording the quality assurance review of the indicator scores (IR objectives b) (ii) and c).

Annex 2 provides a format for recording the review of the content and structure of the SAI-PR (IR objective b) (iii), d) and e).

2.2 Good Practices for Independent Review

Seven good practices for IR of SAI PMF assessments:

- i. The request for IR must be agreed with the Head of SAI
- ii. Design of the quality control and IR process is included in the Terms of Reference
- iii. The Terms of Reference are designed to ensure quality and are independently reviewed prior to approval and commencement of the assessment
- iv. IR is carried out independently of those responsible for preparing the report
- v. The report has been reviewed by someone familiar with the country and the SAI to check if the report is factually correct, prior to the report being submitted for IR.
- vi. The IR is conducted by someone with appropriate knowledge and experience of SAI PMF, who is able to answer question (b) Has the SAI PMF methodology been adhered to?
- vii. IR process and results are transparently disclosed in the SAI PMF assessment report.

2.3 Addressing Findings from the IR

Findings from the IR should be shared with the assessment team and the SAI. The independent reviewer should obtain responses to the findings and ensure that these are addressed in the final version of the SAI-PR. Annex 3 summarises the key findings from this IR, and provides a format for tracking that these have been appropriately actioned in future versions of the report.

2.4 Independent Review Statement

Once the independent reviewer is satisfied with the issues summarised in Annex 3 having been satisfactorily resolved, an Independent Review Statement may be developed and included in the SAI-PR. The IDI has made a template for IR statement, for use by the certified independent reviewer.

3 Independent Review Report

A summary of IR findings are presented below under the four IR objectives relevant to the review, as described in chapter 2.1. The reviewer is to insert information in areas **marked with red**.

b) Has the SAI PMF methodology been adhered to?

SAI PMF Process

[Insert information about the assessment process, including name of the reviewer, name of the assessment, names assessor team, description of the IR process etc. Insert an assessment of whether the process of conducting the SAI PMF appears to have followed the SAI PMF methodology].

SAI PMF Indicator Scoring

An assessment of the application of the SAI PMF methodology to the scoring of the dimensions and indicators is included in Annex 1.

Conclusion: [Insert reviewer's conclusion on overall adherence to SAI PMF methodology, including highlight of issues to be addressed].

Structure and Content of the SAI Performance Report

An assessment of the structure and content of the SAI-PR is included in Annex 2.

Conclusion: [Insert reviewer's conclusion on whether the structure of the report is consistent with the recommended structure, incl. highlight of issues to address].

c) Is there sufficient evidence to justify the indicator scores?

An assessment of the sufficiency of evidence to justify the indicator scores is included in Annex 1.

Conclusion: [Insert reviewer's conclusion on whether there is sufficient evidence to justify the indicator scoring, incl. highlight of main issues that needs to be addressed].

d) Does the SAI-PR provide an analysis supported by the evidence, and identify inter-relations between the key findings?

Key findings from the analysis of the Observations on the SAI's Performance and Impact are included in Annex 2.

Conclusion: [Insert reviewer's conclusion on whether the 'Observations on the SAI's Performance and Impact' is supported by and consistent with the evidence contained in the main chapters of the SAI-PR.

Highlight of any substantial issues to address (or elaboration on this conclusion). Specific recommendations to strengthen this section are included in Annex 2].

e) Is the executive summary consistent with the analysis in the rest of the SAI-PR?

Key findings from the analysis of the Executive Summary are included in Annex 2.

Conclusion: [Insert reviewer's conclusion on the executive summary, and whether it is consistent with the analysis in the rest of the SAI-PR, including judgement on the performance of the SAI relative to its context, and explanation the factors impacting on the SAI's performance and its prospects for improvement. Comments are also provided in Annex 2.]

- Annex 1. Independent Review of the Indicator Scores

Indicator	Dimension	Applied	Correctly Interpreted ¹	Sufficient Evidence	Dimension Scoring Correctly Applied ²	Indicator Scoring Correctly Applied ³	Dimension Score Correctly Interpreted in Country Context ⁴	Indicator Score Correctly Interpreted in Summary ⁵	Notes
SAI-1									
	(i)								
	(ii)								
	(iii)								
	(iv)								
SAI-2									
	(i)								
	(ii)								
	(iii)								
SAI-3									
	(i)								
	(ii)								
	(iii)								
	(iv)								
SAI-4									
	(i)								
	(ii)								

¹ I.e. whether the SAI PMF methodology was correctly applied to measure the dimension.

² I.e. whether the scoring methodology was applied correctly. In cases where the independent review finds that a different dimension score should be given, this is noted.

³ I.e. whether the indicator score was aggregated in accordance with the scoring methodology. In cases where the independent review finds that a different indicator score should be given, this is noted.

⁴ I.e. whether the dimension score given appears correct given the circumstances and country context. In cases where the independent review finds that a different dimension score should be given, this is noted.

⁵ I.e. whether the narrative description corresponds with and supports the score given.

Indicator	Dimension	Applied	Correctly Interpreted ¹	Sufficient Evidence	Dimension Scoring Correctly Applied ²	Indicator Scoring Correctly Applied ³	Dimension Score Correctly Interpreted in Country Context ⁴	Indicator Score Correctly Interpreted in Summary ⁵	Notes
	(iii)								
	(iv)								
SAI-5									
	(i)								
	(ii)								
	(iii)								
SAI-6									
	(i)								
	(ii)								
SAI-7									
	(i)								
	(ii)								
SAI-8									
	(i)								
	(ii)								
	(iii)								
	(iv)								
SAI-9									
	(i)								
	(ii)								
	(iii)								
SAI-10									
	(i)								
	(ii)								
	(iii)								
SAI-11									
	(i)								
	(ii)								

Indicator	Dimension	Applied	Correctly Interpreted ¹	Sufficient Evidence	Dimension Scoring Correctly Applied ²	Indicator Scoring Correctly Applied ³	Dimension Score Correctly Interpreted in Country Context ⁴	Indicator Score Correctly Interpreted in Summary ⁵	Notes
	(iii)								
SAI-12									
	(i)								
	(ii)								
	(iii)								
SAI-13									
	(i)								
	(ii)								
	(iii)								
SAI-14									
	(i)								
	(ii)								
	(iii)								
SAI-15									
	(i)								
	(ii)								
	(iii)								
SAI-16									
	(i)								
	(ii)								
	(iii)								
SAI-17									
	(i)								
	(ii)								
	(iii)								
SAI-18									
	(i)								
	(ii)								

Indicator	Dimension	Applied	Correctly Interpreted ¹	Sufficient Evidence	Dimension Scoring Correctly Applied ²	Indicator Scoring Correctly Applied ³	Dimension Score Correctly Interpreted in Country Context ⁴	Indicator Score Correctly Interpreted in Summary ⁵	Notes
	(iii)								
SAI-19									
	(i)								
	(ii)								
	(iii)								
	(iv)								
SAI-20									
	(i)								
	(ii)								
	(iii)								
SAI-21									
	(i)								
	(ii)								
	(iii)								
SAI-22									
	(i)								
	(ii)								
	(iii)								
	(iv)								
SAI-23									
	(i)								
	(ii)								
	(iii)								
	(iv)								
SAI-24									
	(i)								
	(ii)								
	(iii)								

Indicator	Dimension	Applied	Correctly Interpreted ¹	Sufficient Evidence	Dimension Scoring Correctly Applied ²	Indicator Scoring Correctly Applied ³	Dimension Score Correctly Interpreted in Country Context ⁴	Indicator Score Correctly Interpreted in Summary ⁵	Notes
	(iv)								
SAI-25									
	(i)								
	(ii)								

- **Annex 2. Assessment of the Structure and Content of the SAI-PR**

No.	Section	Included	Interpreted Correctly	Observations
a)	Executive Summary			
b)	Independent Review Statement			
c)	Observations on the SAI's Performance and Impact			
i)	Integrated Assessment of SAI Performance			
ii)	The Value and benefits of SAIs			
iii)	Analysis of the SAI's Capacity Development Efforts and Prospects for Further Improvement			
d)	SAI Management Use of Assessment Results			
1	Introduction			
2	Methodology			
3.1	Description of the Country Governance Arrangements and Wider Environment in which the SAI Operates			
3.2	Description of Public Sector Budgetary Environment and Impact on SAI Performance			
3.3	Description of the SAI's Legal and Institutional Framework, Organizational Structure and Resources, and Impact of Country Environment on SAI Performance			

No.	Section	Included	Interpreted Correctly	Observations
4.1	Domain A: Independence and Legal Framework			
4.2	Domain B: Internal Governance and Ethics			
4.3	Domain C: Audit Quality and Reporting			
4.4	Domain D: Financial Management, Assets and Support Structures			
4.5	Domain E: Human Resources and Training			
4.6	Domain F: Communication and Stakeholder Management			
5.1	Description of Recent and Ongoing Reforms			
5.2	Use of SAI Results by External Providers of Financial Support			
Annex 1	Performance Indicator Summary & Tracking of Performance Over Time			
Annex 2	Sources of Information & Evidence to Support Indicator Scoring			

- **Annex 3. Responses to the Independent Review in the SAI-PR**

SAI-PR Section / Indicator	Comments on Report Dated	Response to Comments in Report Dated	Evaluation of Response in Report Dated DD/MM/YY	Comments on Report Dated DD/MM/YY
(a) Executive summary				
(c) (i) Integrated assessment of SAI performance				
(c) (ii) The Value and Benefits of SAIs				
(c) (iii) Analysis of the SAI's capacity development efforts				
(d) SAI Management Use of Assessment Results				
3.1 Country governance arrangements				
3.2 Public Sector				

[illegible]

[illegible]