



# SAI PMF Regional Facilitation Programme in the Pacific Region (PASAI)

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.

## Key facts – SAI PMF in the PASAI regional facilitation programme:

Version	<ul style="list-style-type: none"> <li>Version 3.2</li> </ul>
Purpose	<ul style="list-style-type: none"> <li>Identify strengths and weaknesses in relation to ISSAIs and good practice</li> <li>Inform strategic planning and monitoring</li> </ul>
Approach	<ul style="list-style-type: none"> <li>Phase I: Hybrid (peer review and self-assessment)</li> <li>Phase II: Peer review</li> </ul>
Status	Shared regionally
Main benefits of the facilitation programme	<ul style="list-style-type: none"> <li>Encouraged SAI participation in SAI PMF</li> <li>Promoted use of regional resources</li> <li>Created a critical mass of regional SAI PMF experts</li> </ul>
Independent Review Statement from IDI	<ul style="list-style-type: none"> <li>Included</li> </ul>

PASAI is the regional association of Pacific Supreme Audit Institutions. It counts 28 member SAIs. Pacific SAIs have marked a significant progress in the area of external audit, despite the fact that most PASAI members are small SAIs with less than 10 staff.

The introduction phase of SAI PMF coincided with PASAI drafting its own **long-term Strategy 2014-2024**. Through this Strategy, the PASAI Governing Board adopted the SAI PMF as its preferred method of obtaining objective information on SAI performance and development needs to inform the setting and monitoring of SAI strategic plans. SAI PMF is **an integral part of the PASAI Strategy** as well as of its **Monitoring, Evaluation and Reporting framework**.

A number of SAI heads participated in a training course on SAI PMF in Fiji in April 2014. This provided a good understanding of the framework, its foundational principles and its content. Importantly, the training also made clear that SAI PMF can be used both for **identification of needs**, and as a **measurement and monitoring tool**. Having this understanding of SAI PMF and the fact that SAI PMF is aligned to PASAI's strategic plan, triggered the need for a facilitation programme.

A funding agreement for the programme signed between the IDI and the Department of Foreign Affairs and Trade (DFAT)-Australia in June 2015. The planning meeting for the 1<sup>st</sup> phase of the programme took place in February 2016. The programme's rationale is to find **pragmatic and appropriate solutions** to enable small SAIs in PASAI, and the PASAI Secretariat, to **meet their information needs** through SAI PMF application. All participating SAIs have identified key aims to be the identification of strengths and weaknesses and areas requiring improvement. The SAIs have also recognized the importance of the assessment results in informing the development of their strategic plans. Because this is the first time that all eleven participating SAIs have been assessed using this comprehensive framework, the main purpose of the assessment is for them to get an idea of where they are **in relation to international auditing standards and good practice**.

The programme consists of a **series of targeted trainings and workshops**, with PASAI and IDI facilitators providing guidance and support at key moments in implementation of the SAI PMF assessment. Workshops focus on facilitating the planning and drafting of the assessment.



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The SAI PMF facilitation programme in PASAI consists of **two phases**. In 2016-17, implementation focused on the South Pacific SAIs of Cook Islands, Samoa, Solomon Islands, Tonga and Tuvalu. As of 2017, the second phase includes the North Pacific SAIs of Guam, Federal States of Micronesia (FSM) (National), FSM (Kosrae), FSM (Pohnpei), FSM (Yap) and the Republic of Marshall Islands. Given the small size of many of the participating SAIs, the programme pursues a lighter coordinated approach, and in some cases certain indicators were not scored as they were not relevant. Nevertheless, most SAIs applied the full version of SAI PMF.

The assessment modality for the first phase included a **combination** of self-assessment and peer review. A review of lessons learned after Phase I revealed that this hybrid approach was not always optimal in the context of small SAIs and led to some duplication of efforts. Therefore, to maximise efficiency, the second Phase is carried out **entirely through peer assessment**. The assessment teams comprise of three to four people nominated by the participating SAIs, and teams were assisted by resource persons from PASAI Secretariat, and consultants. IDI provides online guidance and technical support on interpretation of criteria and during situations where the assessment teams were not sure whether or how to score.

Being the first ever SAI PMF facilitation programme meant that there was a significant element of **experimentation and learning** especially through the roll out of Phase I. Besides the need to change the implementation approach, another finding pointed towards the **importance of sufficient programme funding** to allow both enough time for field work and to enable the participation of necessary SAI staff. Another lesson learned was that the **planning phase** of a SAI PMF assessment is of crucial importance, and decisions on the assessment teams' roles and responsibilities, as well as on timing of deliverables in relation to planned programme workshops, should be made early on.

From the perspective of the PASAI Secretariat, a key advantage of having a regional programme is that it **encourages SAI participation**. Without the facilitated approach, it would not have been possible to roll out 11 assessments in such a short period of time. Another advantage is the **sharing of resources**. Several of the Phase I SAI PMF assessors became resource people in Phase II and used their experience in Phase I to guide assessment teams in Phase II. Finally, this approach has helped create a **critical mass of SAI PMF experts in the Pacific region**. Therefore, the PASAI Secretariat plans to roll out SAI PMF to all remaining 9 member SAIs after the completion of the facilitation programme.

## Where to find more information

For any requests please contact the SAI PMF unit within IDI at [SAIPMF@idi.no](mailto:SAIPMF@idi.no)

For more information please see our Website: <http://www.idi.no/en/idi-cpd/sai-pmf>

Check out our SAI PMF introductory video: <http://www.idi.no/en/idi-cpd/sai-pmf>