

**Evaluation  
of the  
Implementation of the  
SAI PMF Implementation Strategy  
Final Report**

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By:



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## Abbreviations

CBC	INTOSAI Capacity Building Committee
EC	European Commission
HI	High Income countries
IADB	Inter-American Development Bank
IAG	Independent Advisory Group
ICBF	AFROSAI-E Institutional Capacity Building Framework
IDI	INTOSAI Development Initiative
INCOSAI	International Congress of Supreme Audit Institutions
INTOSAI	International Organization of Supreme Audit Institutions
IMF	International Monetary Fund
IR	Independent Review
ISSAI	International Standards of Supreme Audit Institutions
LDC	Least Developed Countries
LMI	Lower Middle Income countries
PAR	IDI's Performance & Accountability Report
PEFA	Public Expenditure Financial Accountability
PFM	Public Financial Management
SAI	Supreme Audit Institution
SAI PMF	SAI Performance Measurement Framework
SECO	Swiss Confederation State Secretariat for Economic Affairs
SPMR	Strategy, Performance Measurement and Reporting initiative
ToR	Terms of Reference
UMI	Upper Middle Income countries

## Executive Summary

The SAI Performance Measurement Framework (SAI PMF) is an international framework for the assessment of a Supreme Audit Institutions' (SAI) performance against the International Standards of Supreme Audit Institutions (ISSAIs) and other established international good practices. The IDI has, since 2017 until now, been implementing the *SAI PMF Implementation Strategy* with the purpose to "guide the global roll out of SAI PMF". This has resulted in 83 assessments being finalized between 2016 and June 2021 and the SAI PMF being used by SAIs in 106 different countries.

This evaluation was carried out by Swedish Development Advisers AB a consulting firm contracted by the IDI to evaluate the implementation of the *SAI PMF Implementation Strategy* from 2017 until mid-2021. The evaluation was carried out between May and November and has included document reviews, an electronic survey of SAIs, in-depth interviews with selected SAIs and regional INTOSAI secretariats, interviews with IDI and CBC staff as well as informed international donors.

### Relevance

The SAI PMF tool is relevant to the SAIs as well as to donors and seen as a key performance measurement tool that helps SAIs identify strengths and weaknesses. For the IDI the aggregated data from the assessments is relevant and used to assess capacity development constraints and when designing training/capacity development programs. For donors it is important as it helps to assess SAIs' ability to audit donor and other programs.

The *SAI PMF Implementation Strategy* has mainly been the responsibility of the IDI who endeavoured to work with the regional secretariats between 2017 and 2019 to jointly roll out the tool. These efforts were only successful in two regions and in 2019 the IDI initiative regarding the SPMR program began which has substantially increased the number of SAI PMF assessments carried out.

The governance structures are relevant, with an Independent Advisory Group composed of donors and SAIs asked to consider issues, provide feedback on assessments carried out and advise the CBC. The CBC has the overall governing role.

### Effectiveness

The conclusion of the Evaluation Team is that IDI has been successful in rolling out the SAI PMF, with the goals established in the *SAI PMF Implementation Strategy* very close to being achieved. The two important factors contributing to the roll out of the SAI PMF have been the SPMR program and that some donors are requesting SAI PMF assessments. The Covid-19 pandemic has reduced and even halted work in many SAIs which has resulted in assessments being delayed.

The IDI's strategy to make the SAI PMF a global tool and providing guidance to allow SAIs to carry out the assessments in different modalities (as self-assessments, peer reviews or by external consultants) has also been important to encourage up-take of the tool. The self-assessment approach is, according to SAIs surveyed, a cost effective and flexible manner of carrying out an assessment that also allows SAIs to train their staff internally on the tool.

IDI's support during the assessment process is highly appreciated by SAIs, however, the Independent Review (IR) process (the quality assurance of assessments carried out by IDI or an IDI contracted expert) is seen by several SAIs to be long and to delay the finalization of the assessment.

## **Impact**

The evaluation team concludes that SAIs carrying out SAI PMF assessments do incorporate desired improvements in their strategic/operational/training plans, but there is insufficient data available to show that the SAIs then implement the “desired performance improvements”.

There has been a low up-take of the tool among HI country SAIs. The reasons being that the SAIs in HI country claim to already be assessed by regulating bodies and that some SAIs in HI countries use parts of the SAI PMF to assess specific aspects e.g. communication.

Only about 20 percent of the assessments are published despite SAIs being encouraged by CBC and the IDI to do so in accordance with INTOSAI-P 12. However, the evaluation team sees the overarching goal that the SAI PMF is used to improve the SAIs as more important than publicizing the report. It is likely that as the tool is used by more SAIs and assessments are repeated, that more reports will be published.

## **Efficiency**

The IDI has, during the 2017-2021 period, endeavoured to work with regional secretariats to roll out the SAI PMF tool with two regional secretariats fully supporting the implementation. As a result, it has been the IDI that has trained assessors and independent reviewers, built awareness about the tool and supported the global roll out. With the IDI’s introduction of the SPMR program the up take increased significantly from SAIs in most of the INTOSAI regions. There are indications that some regional secretariats now, wish to take on a more prominent role in both rolling out the tool and in the assessment process and the evaluation team recommends IDI to investigate if and under which conditions this would be possible.

## **Recommendations**

The evaluation team has provided recommendations for IDI, the CBC, the IAG and international donors on the following issues:

- Enhancing the effectiveness of the assessment process (including the IR);
- Working with regional secretariats on the roll out of the SAI PMF;
- Using SAI PMF data to measure performance and identify trends; and
- Donors’ role in encouraging SAI PMF assessments.

## 1. Introduction

The SAI Performance Measurement Framework (SAI PMF) is an international framework for self, peer, or external assessment of a Supreme Audit Institutions' (SAI) performance against the International Standards of Supreme Audit Institutions (ISSAIs) and other established international good practices. The tool was endorsed at the INCOSAI meeting in 2016, and the *SAI PMF Implementation Strategy*<sup>1</sup> was established and approved for the period 2017 to 2019. It was revised, with the main goals and components maintained and extended to 2022. The purpose of the *SAI PMF Implementation Strategy* is to “guide the global roll out of SAI PMF”. The INTOSAI Capacity Building Committee (CBC) has the oversight role and IDI has the operational role in implementing the strategy.

The SAI PMF tool was developed between 2010 and 2016 and has since then been rolled out globally. As of June 2021, 83 assessments have been finalized and the tool has or is being used<sup>2</sup> by SAIs in 106 different countries.

IDI contracted Swedish Development Advisers AB (SDA) to carry out the evaluation of the implementation of the *SAI PMF Implementation Strategy* from 2017 until mid-2021. The evaluation was carried out between May and September 2021 by Ms. Åsa Königson (Team Leader) and Mr. Jeremy Cant (Consultant). Mr. Kevin Hughes has quality reviewed the Draft and Final Reports prior to submission. A Draft Report was shared with CBC and the IDI after which a meeting to discuss the comments was held and the evaluation team addressed the comments in a Second Draft. After the review by IDI and CBC of the Second Draft, this Final Report was prepared.

## 2. Methodology

The *SAI PMF Implementation Strategy* establishes two strategic outcomes:

1. “to establish the SAI PMF as a widely recognized tool within INTOSAI for holistic, evidence-based SAI performance measurement, and recognized as such by in country stakeholders and the donor community”.
2. “through an effective roll-out of the SAI PMF, with proper guidance and support activities, ensuring that all assessments are considered to be of high quality, credible and relevant by all users.”<sup>3</sup>

The purpose of this evaluation is to evaluate the implementation of the *SAI PMF Implementation Strategy*, how this strategy has been governed and how the IDI and individual SAIs have implemented the *Strategy* (the SAI PMF functions). As explicitly stated in the original ToR, the SAI PMF tool itself is not being evaluated.

The approach and methodology to be used to answer the evaluation questions set out in the ToR was presented in the evaluation team’s *Inception Report*. Appendix 1 presents the evaluation questions, evaluation criteria and data gathering methods used. It has involved a survey of all SAIs having carried out a SAI PMF (based on IDI’s data), review of IDI’s documentation (reports, plans, guidance notes etc.), interviews with selected SAIs to understand how the SAI PMF assessments have been used, interviews with representatives of the CBC, donors, the International Advisory Group (IAG) and IDI staff. A list of persons interviewed can be found in Appendix 2.

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<sup>1</sup> IDI. *Implementation Strategy 2017-2019*. Oct 2016.

<sup>2</sup> Finalized, published and ongoing assessments according to “Overview of assessment finalised and in progress.xls”

<sup>3</sup> IDI. *Implementation Strategy 2017-2019*. Oct 2016.

73 SAIs responded to the survey which represents 75 percent of all SAIs having completed assessments by June 2021. In addition to the survey, the following SAIs have been interviewed in order to gain more in-depth understanding of the use of the tool. We have also reviewed the plans (strategic, operational, capacity building plans shared by some SAIs) to assess the extent to which gaps from the SAI PMF are being addressed.

The OECD DAC's *List of ODA recipients* has been used when analysing the results, as these classifications are also used by IDI.

### 3. Findings

The following chapter presents the evaluation teams findings, the analysis of these, conclusions drawn and recommendations. The evaluation team has followed the structure laid out in the ToR and have for each component of the strategy evaluated relevance, efficiency, effectiveness, impact, sustainability and partnerships in accordance with the evaluation questions in the ToR. The ToR establish that the following components of the *SAI PMF Implementation Strategy* were to be evaluated:

- Component 1: Purpose of the Strategy,
- Component 2: SAI PFM Functions,
- Component 3: Role of Stakeholders, and
- Component 4: Resourcing of SAI PMF Work.

#### 3.1 Purpose of the strategy

##### ***Relevance - the strategy and its components***

The aim of the SAI PMF is to help SAIs “achieve sustainable improvement in SAI performance”. The idea is that the SAI should not only assess themselves against the ISSAIs, but that gaps identified in the SAI PMF assessments, be addressed by the SAIs and other stakeholders. The interviews carried out with selected SAIs and the analysis of documentation provided, has shown that the SAI PMF has informed either strategic-, operational- or capacity building plans or several of these plans. The interest to do a repeat assessment has also been high among those SAIs interviewed in order to measure progress made. The respondents to the survey answered using their own words and provided several examples of how the assessment tool was used. An analysis of the answers showed that a majority of the SAIs responding have used the assessment to improve plans and audit practices.

<b>Survey Q11. To what extent has the SAI PMF assessment been of use in improving your SAI’s functioning?</b>	<b>% of respondents answering</b>
In preparation of the strategic/operational plan/objectives	48
In improving policies/audit practices	18
Allowed us to see gaps and weaknesses	8
Better competence in ISSAIs and good practices	6
Improving internal governance and capacity building plans	6
Improving communication with related parties	5
Identifying & improving the legal framework of the SAI	3
Understanding how to resolve gaps/weaknesses/irregularities	3
Better alignment to ISSAIs	3

(70 survey respondents to this question)

The stakeholders with a mandate to implement and govern the strategy are the IDI and the CBC, respectively. The Independent Advisory Group (IAG) is composed of donors interested in the SAI PMF and SAIs. This is an informal group that can advise the IDI and CBC. The functions of the IAG are to provide advice on the strategy and continued implementation of the SAI PMF, provide feedback from implementing SAP PMF assessments and promote the SAI PMF to global stakeholders.

The IDI is responsible for the implementation of the strategy and has taken on the role of supporting SAIs during the assessment process; training consultants, IDI staff, and SAIs staff; training experts to carry out the Independent Review (IR) in various regions; supported INTOSAI’s regional secretariats with the roll out of the tool; ensured that the tool itself is a global public good; reported to the CBC against established targets; and developed programs (e.g. the Strategy, Performance Measurement and



Reporting initiative - SPMR) that have encouraged the application of the SAI PMF. The IDI is a highly relevant stakeholder, as IDI has substantial experience of running global training programs, is currently making minor revisions of the tool, trains assessors and IR experts and has been responsible for the roll out.

In the *SAI PMF Implementation Strategy 2017-2019* (and in the ensuing strategy for 2020-2022) the cooperation with and advocacy of the SAI PMF tool by the regions was (and is) seen as a key success factor. Early on during the first strategy period IDI set about contacting the INTOSAI regional offices with the aim of establishing implementation plans for the roll out of the SAI PMF. Implementation plans were concluded with PASAI, ASOSAI and OLACEFS and covered the period 2018-2020. No implementation plans were concluded/signed with the remaining regions. As the SPMR was being rolled out starting 2019, this program, to a certain degree, replaced the implementation plans.

However, there are now indications from some INTOSAI regional secretariats and other stakeholders interviewed that some regions are willing to take on a more prominent role in the roll out of the SAI PMF tool and also take on additional roles e.g. the IR function. The if and how of specific regions taking on such roles would need to be negotiated between the IDI and the regional secretariat to ensure that the quality of the SAI PMF assessment process (including IR) is maintained.

Two of the SAIs interviewed and feedback from one external stakeholder indicate some dissatisfaction with IDI's management of the SAI PMF assessment process (not with the tool or guidance material). The feedback expressed is:

- That the IR process, carried out by IDI, takes too long delaying the process to get to a final report significantly,
- That some SAIs prefer using regional IR experts,
- Some SAIs do not wish to share the assessment results with external parties, including the IDI, and
- Some SAIs do not want to discuss the issue of publication of assessment results with the IDI.

Attempts by IDI during the first phase of the strategy to engage the regions in the roll out of the tool partially failed, but with the larger up-take with the SPMR, increase in repeat assessments, understanding of the tool's usefulness and the strong endorsement by some donors, some regions appear to have become more willing to take on a larger role. The IDI may consider approaching specific regional secretariats that have appear to have renewed their interest in taking on a more significant role in the SAI PMF roll out and functions. IDI is recommended to investigate if these specific regions have the capacity and competence to train assessors and IR experts and to take on part of the responsibility for the roll out and assessment process. This would make the SAI PMF function (currently the responsibility of IDI) even more relevant to SAIs as local expertise could be available in the time zone and language needed as well as expertise to carry out IR. The feedback from interviews suggests that SAIs in some regions may prefer to deal with the regional secretariats that they work closer with than with the IDI, frequently interact with, and that have competent experts who understand the context. However, decentralising the roll out and support needs to be done without jeopardising the quality and integrity of the tool while at the same time ensuring that the SAI PMF remains a global tool.

The CBC, as the governing body of the *SAI PMF Implementation Strategy* is a highly relevant committee within INTOSAI. The addition of the IAG to support the CBC is especially important as it ensures the involvement of both donors and SAIs in the implementation of the *Strategy*. Donors have applied what has been referred to by interviewees as the "soft touch" approach in the roll out of the SAI PMF. The donor institutions have been instrumental in funding and helping to develop the tool and encouraged

and, in many cases, funded SAI PMF assessments<sup>4</sup>. Measuring performance using the SAI PMF has been recommended by INTOSAI and donors, but is voluntary, nor is it considered a pre-requisite for funding by donors. In comparison, the Public Expenditure Financial Accountability (PEFA) performance assessment tool has been used as a pre-requisite by donors before embarking on public financial management (PFM) reform programs or debt relief – a more “hard touch” approach. The Inter-American Development Bank (IADB) has applied a middle-way by requesting (and provided funding for) SAI PMF assessments of SAIs with the motivation that the SAIs will be auditing the IADB’s programs and therefore they need to know the capacities and competence of the SAIs. The IADB requests a copy of the assessment and encourages, but does not require, SAIs to publish it.

Engaging the donors in the roll out has thus been key in certain regions and their continued support and engagement with the SAIs to encourage the assessments is seen as very relevant. However, donors should be encouraged to apply the IADB’s approach in a more systematic manner where possible. There may also be room for engaging with the IMF in order to “piggyback” on the PEFA assessments carried out – i.e. requesting a country to carry out a SAI PMF if and when a PEFA assessment is being implemented.

The IDI currently uses detailed data from the SAI PMF assessments to inform the design of new programs. According to IDI it informs the *Global Stocktaking Report*, and data has also been used to identify topics and inform the design of e.g. the SPMR program, IDI’s MASTERY masterclasses and IDI’s TOGETHER initiative. The relevance of the tool to the regional secretariats and SAIs could be increased by sharing data from the finished SAI PMF assessments (in an aggregate manner to ensure confidentiality) with the purpose of identifying trends and/or groups of SAIs with similar strengths and weaknesses and to benchmark performance over time.

## **Conclusion**

The tool is seen by all the stakeholders interviewed as a key performance measurement tool and one that directly applies to the SAIs and is thus highly relevant. It is valued by all those interviewed for different purposes and seen as highly relevant. For the SAIs, it is seen as a tool to identify and address performance issues and as input into their planning and for donors as important to be able to design support programs for SAIs. IDI has been key in rolling out the tool despite the lack of active involvement or promotion by many regional secretariats. IDI uses data from the assessments to inform the design and topics of new capacity building programs. There are selected INTOSAI regional secretariats that have shown an interest in taking on a stronger role in the roll out of the tool, and in the SAI PMF assessment process.

## **Recommendations**

- IDI could consider discussing the possibility of delegating the responsibility for the roll out and IR of the SAI PMF with interested regional secretariats.
- The IDI to consider sharing aggregated data from the finished SAI PMF assessments with the regional secretariats to identify trends, similarities for the purpose of developing capacity building programs for their members.
- Donors should be encouraged to request and provided funding for SAI PMF assessments.
- The IDI should investigate if it would be possible to coordinate PEFA and SAI PMF assessments.

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<sup>4</sup> Data gathered (although not complete) shows that the Inter-American Development Bank has/are funding or partially funding 19 SAI PMF assessments in the OLACEFS and CAROSAI regions. The European Commission has funded four assessments in the PASAI region and the Asian Development Bank one assessment.

### ***Efficiency – assessment of the Theory of Change***

The Theory of Change has not been explicitly established in the *SAI PMF Implementation Strategy*, but the assumption is that carrying out a SAI PMF assessment allows a SAI to understand to what extent it is applying and abiding by the ISSAIs and thereby able to identify gaps and address these. The SAI outcome, as established in the results framework is the “desired performance improvements in SAIs to which the SAI PMF Strategy is intended to contribute”<sup>5</sup>. The ToC assumes that with knowledge gained from the SAI PMF, the SAIs will address the gaps and in that manner become “high-performing SAIs, which engage actively in improving public sector performance, enhancing transparency, ensuring accountability, promoting public trust, and protecting the interests of their citizens”.

The key assumptions of the results chain to test are 1) the assumption that if the SAIs carry out an assessment 2) the SAIs will address the weaknesses identified in the assessment report and improve performance. Three of the SAIs interviewed that had done repeat SAI PMF assessments stated that they had improved and that this became evident in the repeat assessment. However, of the 21 repeat assessments carried out, there is insufficient evidence to allow the evaluation team to conclude that assumption 2) holds true. The evidence collected shows that, yes, SAIs are using the assessments to inform the strategic-, operational and capacity building plans, but, there is only some evidence to show that the SAIs have implemented the changes. With an increased number of and collation of data from first time and repeat assessments, it would be possible to, with more assurance, draw conclusions as to “desired performance improvements in SAIs” – the SAI outcome. It is therefore important for the IDI to be able to, firstly, encourage repeat assessments, and to be able to collect data from SAI PMF assessments to be able to assess the extent to which “desired performance improvements in SAIs” are happening.

### **Conclusion**

In reviewing the Theory of Change there is evidence to suggest that SAIs carrying out SAI PMF assessments do incorporate desired improvements in their plans, but there is insufficient data available to show that the SAIs then implement the “desired performance improvements”. Comparing repeat and first-time assessments would yield such evidence (but until now, only 21 repeat assessments have been carried out). The logical step in validating the SAI Outcome “performance improvements”, is for the IDI and CBC to promote repeat assessments. With the large number of SAIs introduced to the SAI PMF with the SPMR initiative, and that the SPMR program will involve carrying out a repeat assessment, there will be data available to be able to assess if the assumption that by carrying out a SAI PMF assessment, SAIs improve their performance holds true.

### **Recommendation**

- The IDI and CBC should encourage SAIs to carry out repeat SAI PMF assessments in the next strategy.
- The IDI should collect data to measure actual performance improvements in SAIs (measured by comparing first-time and repeat assessment results).

### ***Effectiveness – achievement of outputs and outcomes and factors affecting achievement***

The data presented by the IDI to the CBC and in PAR reports and reports to the CBC shows that the achievement of outcomes has been slightly below the outcome goals established for the period 2017 to

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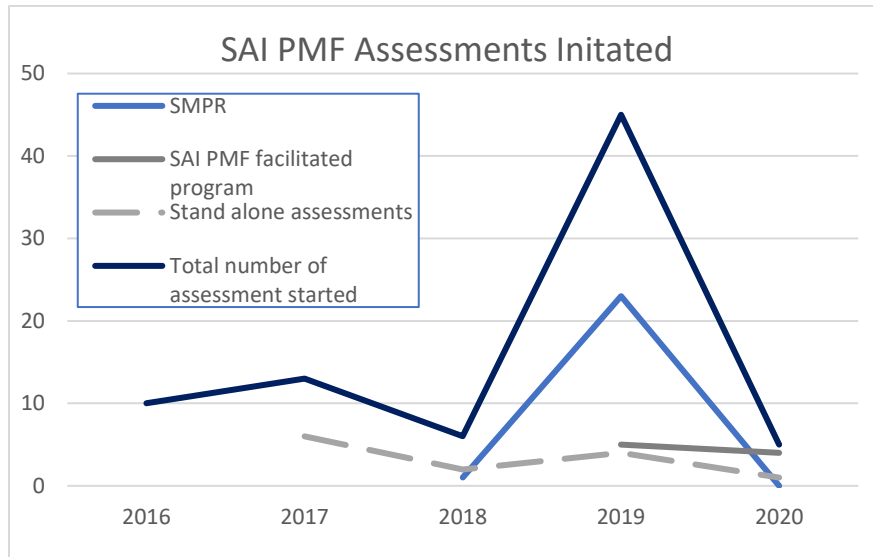
<sup>5</sup> As expressed in the ToR for this evaluation.

2021, but overall meant that 74 SAIs have, by May 2021, completed a SAI PMF assessment. The table below sets out the outcome goals and performance against these as reported by IDI.

SAI PMF strategy - achievement of Outcome goals	Milestone 2017	Actual Dec 2017 (PAR)	Milestone 2018	Actual Dec 2018 (PAR)	Milestone 2019	Actual Dec 2019 (PAR)	Milestone 2020	Actual Dec 2020 (PAR)	Milestone 2021	Actual Jul 2021 (CBC report)	Target 2022
SAI PMF Outcome Indicator 1: Conducted Assessments: Cumulative number of SAIs (all countries) with a finalised performance report											
a) First time assessment	40	37	55	48	65	57	70	70	75	79	85
b) Repeat assessment	0	1	0	2	10	4	15	7	20	9	25
c) Published assessment	-	-	-	-	15	12	20	14	25	17	30
SAI PMF Outcome Indicator 2: Quality of Assessments: Percentage of all (i.e. cumulative) finalized SAI PMF assessments that includes an IR statement	53%	75%	58%	69%	59%	56%	60%	61%	64%	66%	70%
SAI PMF Outcome Indicator 3: Assessment results used in SAI strategic planning and capacity development: Percentage of all (i.e. cumulative) finalized SAI PMF assessments (all countries) reported as basis for SAI strategic planning and/or capacity building projects	0	88%	0%	93%	90%	78%	90%	84%	90%	87%	90%

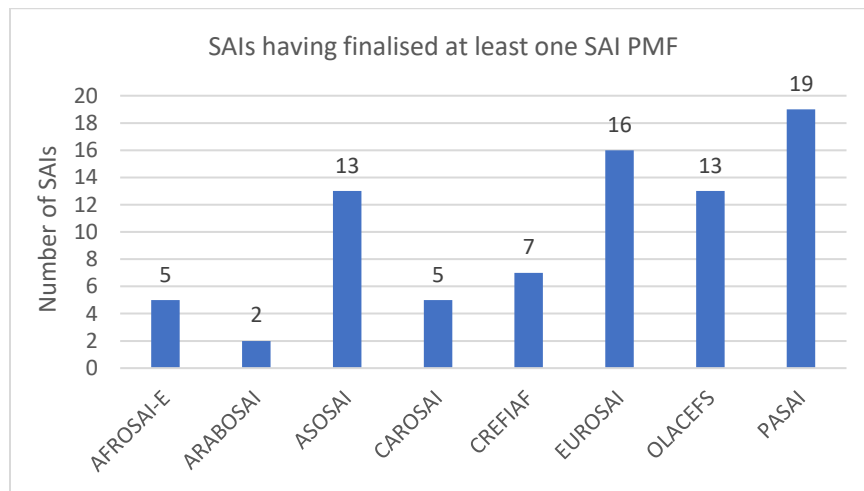
Source: IDI reporting

The table above shows that an increasing number of SAIs have finalized a SAI PMF assessment as first-time users. By May 2021 some 20 SAIs had carried out repeat assessment but only 20 percent of all the finalized assessments had been published (two had been published as a summary). The main drive to roll out the SAI PMF was in 2019 when the SAI PMF tool was incorporated as part of the SPMR program. The number of SAI PMF assessments that were initiated in 2019 increased to 45 in total (of which 33 were part of the SPMR program in 2019). The number of assessments started in each INTOSAI region between 2016 and 2020 are shown in the graph below.



Source: IDI SAI PMF data

The SPMR program has, according to both IDI’s statistics and the stakeholders interviewed, been a key factor in rolling out the SAI PMF tool. Of the 34 SAI PMF assessments started as part of the SPMR program, 56 percent have been finalized. Overall, the regions where the largest number of SAIs have finalized SAI PMF assessments<sup>6</sup> are the following:



Source: IDI SAI PMF data

The graph indicates that the roll out has resulted in the largest number of SAIs applying the tool in ASOSAI, EUROSAL, OLACEFS and PASAI. In PASAI the regional secretariat’s strategic plan for 2014 to 2024 included a goal that all its members should do an assessment every three years and this process has been supported by the PASAI secretariat and IDI. The roll out started already in 2016 and has continued since.

The IDI has succeeded in rolling out the tool to more than half of all national SAIs. There are differences between regions; between 59 and 66 percent of the SAIs in PASAI and OLACEFS have finalized assessments. Also, in CREFIAF more than 50 percent of the SAIs are applying the tool (with several currently carrying out assessments as part of the SPMR program). In the remaining regions, less than 40

<sup>6</sup> SAIs having completed at least one SAI PMF assessment since 2012.

percent of the SAIs have completed an assessment. The factors contributing to the roll out of the SAI PMF are:

- Sponsored programs i.e. the SPMR program where 45 SAIs have begun the assessment process in AFROSAI-E, ARABOSAI, ASOAI, CAROSAI, CREFIAF and OLACEFS.
- Some donors promoting the use of the tool (IADB and the EC).
- INTOSAI regional secretariats establishing goals that its members carry out SAI PMF assessments on a regular basis.
- The availability of the tool and guidance material as a global public good which facilitates application and use.

These factors have been detrimental to the roll out of the SAI PMF:

- The Covid pandemic has reduced the capacity of the SAIs to carry out their work as a result of re-prioritization of national budgets, technical and communication issues resulting in less work getting done<sup>7</sup>. Only five SAI PMF assessments were started during 2020 which is an all-time-low.
- There has been political pressure asserted on some SAIs and/or a reduction of the independence of the SAIs in some countries has made SAIs reluctant to assess their performance with the threat that assessment results be used to (further) curtail the independence of the SAI.

There have, however, been far fewer repeat assessments than what was planned (see the table at the beginning of the chapter). The reasons for this may be that the large uptake of the assessments only happened in 2019 with the SPMR and the SAIs have not yet done a repeat assessment. Of those SAIs interviewed that have done a repeat assessment, they stated that they wished to understand progress but also to get a new “baseline”. Repeat assessments have also been done by incoming Auditor Generals, to help assess what should be done going forward.

However, repeat assessments are the only real measure of if the gaps and weaknesses identified in the first assessment have been acted upon and if progress was made. As performance measurement but also improvement is the objective of the SAI PMF, this is an important shortcoming that the next strategy should consider addressing i.e. increasing the number of repeat assessments and measuring progress of the SAIs.

The outputs as defined in the ToR relate to IR, the pool of assessors and SAI PMF governance and implementation arrangements and will be analysed in chapter 4.2 below.

## **Conclusion**

The *SAI PMF Implementation Strategy* has to a large extent been successfully implemented over the period 2017 to 2021 with outcome and output goals very close to being achieved. The roll out of the tool has meant increasing numbers of SAIs using the tool and completing assessments with a substantial hike in SAI PMF assessments in 2019 when the SPMR program was introduced. The actual numbers of completed SAI PMF assessments have been slightly below the outcome targets but targets related to the quality assurance of the assessments have been above target levels throughout.

The most significant factors contributing to the roll out of the SAI PMF have been the SPMR program and that some donors are requesting SAI PMF assessments. A significant hinder to the roll out has been the Covid-19 pandemic, reducing the audit work SAIs have been able to complete and also impacting on the independence of some SAIs making them reluctant to carry out an assessment.

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<sup>7</sup> In the AFROSAI-E region the secretariat stated that of 29 000 audits planned in 2020, only 14 000 were carried out.

The outcome indicator that is lagging behind is that of repeat assessments which is, in the opinion of the evaluation team, the manner of truly measuring improvements in SAI performance.

**Impact/Sustainability – building sustainable capacity in SAIs**

The IDI’s data and reporting to the CBC, as well as the survey data collected by the evaluation team coincide in that SAI PMF assessments (for all countries) are reported as having been used as the basis for SAI strategic planning and/or capacity building projects. The IDI’s team working with the SAI PMF Implementation Strategy collects data via a survey, as well as through regular contact with SAIs and assessment teams. Performance has been close to the target for the last two years:

<b>SAIs having used the SAI PMF assessment as the basis for strategic and/or capacity building projects</b>			
Year	Milestone	Actual (as at August)	Outlook (year-end)
2020	90%	85%	89%
2021	90%	87%	89%

Source: IDI SAI PMF reporting

In our survey of SAIs, of the 74 responses to this question, 48 percent stated that the assessment had been of use in the ‘preparation of strategic/operational plan’ (free text answers). Several other responded that the assessments are an important part of the strategic planning process.

This analysis is supported by feedback obtained from our interviews with SAIs:

- Six SAIs stated that the main reason for undergoing assessment was to inform strategy or development;
- Two SAIs indicated that the purpose of assessment was to ‘understand where they stand’, to identify gaps, and to establish their level of compliance with the ISSAIs;
- Two SAIs indicated that the assessment had been required by donors to inform a capacity building project.

Most SAIs interviewed gave examples of actions taken following assessment (in some cases before the report had been finalized) and these are all improvements that are likely to be sustained:

- |   |
|---|
| <ul style="list-style-type: none"> <li>• Modernising Audit Act to strengthen independence and legal framework</li> <li>• Developing, and monitoring progress against, an organisation business plan</li> <li>• Developing operational plan</li> <li>• Formulating annual audit plan</li> <li>• Considering risk in annual work plans</li> <li>• Improving standard of documentation</li> <li>• Restructuring Management Letters to comply with ISSAIs</li> <li>• Strengthening review and quality assurance procedures</li> <li>• Developing mechanism for following up audit recommendations</li> <li>• Developing a system of annual performance reporting for senior managers</li> </ul> |
|---|

As part of our methodology, we reviewed the assessment reports for three SAIs and sought to establish whether ‘areas for improvement’ were covered in follow-on development plans. The results of this analysis are at Appendix 4. Our analysis shows that most assessment findings are acted on in the sense that these are incorporated into strategic-, operational and capacity building plans. Three of the SAIs interviewed that had carried out repeat assessments, stated that the SAIs had improved their performance as a result of assessment results being addressed. In some cases remedial action is dependent on the host government passing new legislation.



One stakeholder we consulted suggested that, to ensure assessment results are acted on, IDI should monitor the implementation of plans (strategy, capacity building, etc.) developed following assessment. This might provide an evidence base for more objective measurement of performance under Strategic Outcome 3.

As at September 2021, the SAI PMF webpage ‘success stories and experiences’ is under development. However, IDI provided us with examples of ‘success stories’ they have produced, which set out the purpose for undergoing assessment and highlight the main benefits:

<b>IDI’s SAI PMF success stories</b>		
<b>SAI</b>	<b>Purpose of assessment</b>	<b>Main benefits</b>
SAI 1	Identify strengths and weaknesses Establish a baseline for measuring performance Mobilize funding for capacity development	Informed new strategic plan Improved internal governance Identifying capacity building needs Attracted support
SAI 2	Provide input for strategic planning Serve as a diagnostic tool for improving audit standards and quality Facilitate a performance improvement culture	Identified five high-level areas for improvement Provided staff with a holistic vision of their work and institution Empowered managers to act on performance
SAI 3	Identify strengths and weaknesses Establish a baseline for measuring performance Inform strategic plan	Informed the new strategic plan Informed projects with donors Developed internal activities and procedures

From our review of documents and interviews with SAIs, we have not found any evidence of serious problems being encountered by SAIs in using assessment results to build capacity. It is possible, however, that progress in implementing follow-on development plans has been delayed due to the lack of resources and technical expertise.

## **Conclusion**

There is strong evidence to show that SAIs have planned to act on the results of their assessment with a view to improving performance. IDI ‘success stories’ and examples provided in our interviews with SAIs suggest that this has led to genuine improvement. However, there is no evidence available at this point that planned actions have been fully implemented by SAIs.

## **3.2 SAI PMF functions**

### ***Relevance – assessing the chosen approach, modality and usefulness of guidance material***

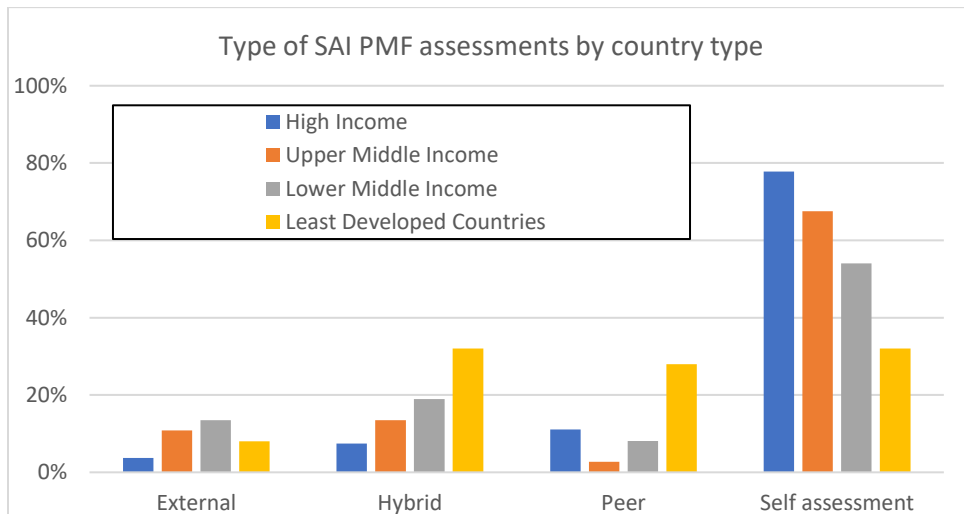
The IDI has been responsible for the roll out, the quality assurance, the publishing of the tool and guidance material and collecting data on the number and type of assessments. The SAI PMF can be applied using the following approaches:

- as a **self-assessment**,
- as a **peer** review whereby a SAI assesses a fellow SAI or staff from an INTOSAI body e.g. a regional secretariat,

- by using **external** consultants to carry out the assessment, and
- as a **hybrid** of the other modalities.

The guidance material has also been used by donors, SAIs and consultants as reference material, to guide internal assessments and reviews without being part of a SAI PMF assessment process, as testified to by the evaluation team members and stakeholders interviewed.

The most popular approach is to carry out a self-assessment (59 percent of all SAI PMF assessments, completed or under-way have been carried out as self-assessments). The following graph shows the type of SAIs that use the different approaches to carry out a SAI PMF assessment. The percentage is calculated as the number of SAIs in HI countries that have completed a self-assessment as a percentage of all HI SAIs that have completed a SAI PMF assessment.



Source: IDI SAI PMF data

The SAIs in High Income (HI) and Upper Middle Income (UMI) countries<sup>8</sup> favour the self-assessments to a larger extent (71 percent of all assessments by SAIs in these countries were self-assessments) than the Lower Middle Income (LMI) and Least Developed Countries (LDC). The LMI and LDC countries use either the hybrid, peer or self-assessment approaches. Only 10 percent of all completed and ongoing SAI PMF assessments have been carried out by external consultants, and most of these by countries in the OLACEFS region, where the IADB has funded consultants to carry out the assessment.

The selection of one assessment approach over another has many reasons. A number of SAIs surveyed stated that for the first assessment they applied the self-assessment approach with the view to understand their status, get a baseline and primarily use the information for internal purposes (and therefore not publishing the assessment). A number of respondents stated that they would be asking a SAI from the same region to carry out the next one as a peer assessment and planned to publish the next one. There were also SAIs interviewed applying the reverse approach i.e. an external assessment the first time, to learn how it is done, and then apply the self-assessment approach.

As an answer to why the self-assessment approach was applied (free text answers), the survey respondents stated the following:

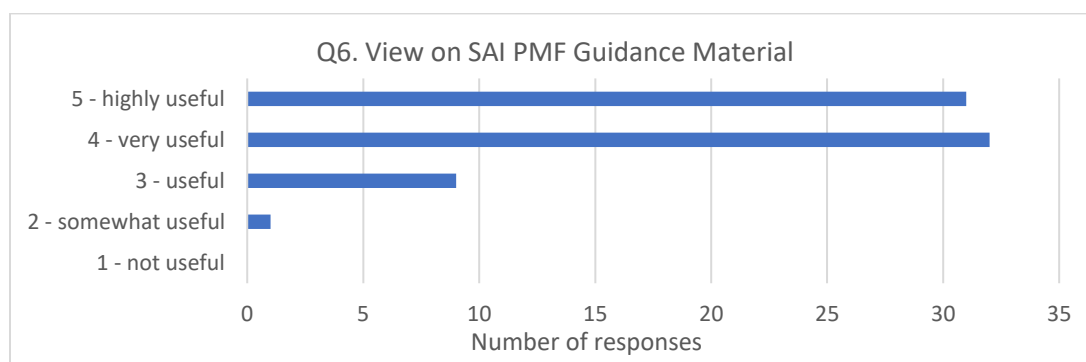
<sup>8</sup> According to the World Bank classification.

Survey Q3. Reasons for selecting the self-assessment approach when carrying out a SAI PMF	% of respondents
We want to create in-house SAI PMF expertise	21
Because we have the knowledge to do it and our auditors have the best knowledge of the SAI	21
To use in-house expertise is (cost) effective and flexible	18
To test the tool and the SAI in preparation for the SAI PMF peer approach/external assessment	15
Eliminates language problems	9
Wanted to familiarize ourselves with the tool/process	9
To benefit from the IDI program benefits (training, assistance, monitoring, experts, discovering the experiences of other SAIs, etc.)	6
Because the donor provided resources (IADB)	3

(27 survey respondents)

The self-assessment approach was used as a cost-effective manner to learn to use the tool by a number of SAIs. Some of the SAIs interviewed noted that a self-assessment required a team of some 7 to 11 persons and took about four months from design to the draft report with data gathering taking about one month. According to interviews with SAIs a peer review takes longer than a self-assessment as the fellow SAI’s auditors would visit the SAI to be assessed at least three times (during the planning and ToR stage, during the data field work stage and to present and discuss results). However, the self-assessment and peer assessment approaches are much preferred due to flexibility and efficiency but does require a rigorous quality assurance process in order to ensure objectivity.

Overall, the design of the guidance material and tool to allow for self-assessments appears to have significantly increased the use of the tool as a majority of the assessments are done as self-assessments. The SAIs interviewed stated that the guidance material is easy to use, however, according to some SAIs interviewed, some disparities exist between the English and Spanish versions. The satisfaction with the tool itself and the guidance material is also reflected in the answers to the survey.



Total survey responses: 73.

There were some SAIs and regional secretariats that felt that some of the indicators were not relevant to the legal standing and structure of their SAI (the judicial model SAIs in Latin America), and some SAIs in the PASAI region carry out specific types of regulatory audits for which there are no indicators. These are issues that many SAIs understand as the tool is still new to them but would like to see in future versions.

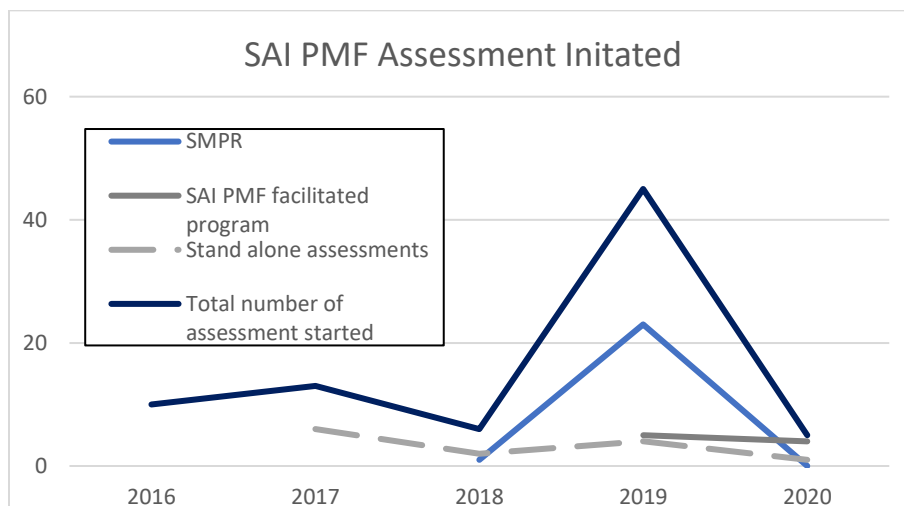
Some external stakeholders and SAIs in HI countries suggested that the SAI PMF could be used to assess specific domains e.g. “Independence and Legal Framework” in between the interval when the full SAI

PMF assessment is done. This suggestion was rejected by other SAIs interviewed stating that the domains, dimensions and indicators are linked and weaknesses in one domain can reflect on another and that you need to analyse all domains to understand the causes and effects. According to IDI, guidance has recently been developed to assist SAIs in doing partial assessments and using SAI PMF for monitoring purposes.

This feedback is important to consider and has been considered by the IDI and indicates that the SAIs that have applied the tool understand it, see its value and wish to improve its usefulness even more.

The IDI has offered SAIs three modalities under which to apply the tool:

- As stand-alone assessments initiated by the SAI and with the SAIs managing the process.
- As part of a SAI PMF facilitation programme. These programs included IDI/regional secretariat support to SAIs conducting a SAI PMF assessment. Two SAI PMF facilitation programs have been carried out in the PASAI region (the first beginning in 2016) and one in the CAROSAI region (beginning in 2020).
- As part of IDI’s SPMR initiative where SAIs receive support in conducting a SAI PMF assessment and in the use of SAI PMF results for strategic planning and strategic management. This program began in 2019. The evidence gathered shows that the SPMR program is that which has had the largest impact on the roll out of the tool.



Source: IDI SAI PMF statistics

The number of assessments that were initiated in 2019, as part of the SPMR, meant an unprecedented number of SAIs being introduced to the tool (15 SAIs that had not gone through such an assessment before initiated the SAI PMF process as part of the SPMR initiative).

The SAI PMF facilitated programs involve the IDI and regional secretariat supporting the SAI PMF assessment but not the use of the assessment (as in the case of the SPMR). This has meant that nine SAIs have been introduced to the tool and carried out assessments.

### Conclusion

The strategy to allow and assist SAIs to use the SAI PMF as a self-assessment has been highly successful. SAIs from HI countries use it because 1) the guidance material is seen as useful and allows the SAI’s own

staff to learn about the tool, 2) it allows SAIs a cost-efficient and flexible approach to using the tool and 3) it can be used when the SAI needs it.

The SMPR initiative has been very successful in rolling out the tool and introducing SAIs that had never used the tool before to it.

**Efficiency – assessing IDI’s support and facilitation of SAI PMF assessments**

Support to ensure quality of assessments is one of the key responsibilities of the team within IDI’s “Well-governed SAI” workstream focusing on the SAI PMF implementation strategy. An overview of the support currently provided is set out below:

Cross-cutting support (for all assessments)		
<ul style="list-style-type: none"> <li>• Independent review of Terms of Reference and draft assessment report</li> <li>• Guidance material</li> <li>• Training courses and workshops for assessors (basic and advanced)</li> <li>• Templates and work papers (for use during assessment)</li> <li>• Developing pool of experts to support SAI PMF roll-out in different languages</li> </ul>		
Facilitated SAI PMF Programmes	SPMR	Support to individual stand-alone assessments
<ul style="list-style-type: none"> <li>• Support throughout the whole assessment process</li> </ul>	<ul style="list-style-type: none"> <li>• Support throughout the whole assessment process</li> <li>• Support to build capacity in the SAI</li> </ul>	<ul style="list-style-type: none"> <li>• Orientation sessions</li> <li>• Response to questions</li> <li>• Ad hoc support during assessments</li> </ul>

Our analysis of the different types of training courses delivered from 2017 to 2021 is set out below:

Course Type	2017	2018	2019	2020	2021
Basic Training Course	4	5	8	2	2
Advanced Course		1			
Independent Review Course		1	1		1
Review Courses (part of a Facilitated Programme or the SMPR initiative)			4	3	1

From 2020 independent reviewers have been trained through online tools in a more flexible manner, either one-to-one or in small groups.

The following guidance notes have also been prepared:

- Quality Assurance Checklist for Terms of reference (October 2014);
- Guidance Note for Independent Reviewers (November 2019);
- SAI PMF Frequently Asked Questions (2019);
- Repeat assessment toolkit, including guidance, worksheets, and report template (March 2021);
- Using SAI PMF for Annual Monitoring and Partial Assessments (planned for 2021).

As at August 2021, guidance on publication and sharing of SAI PMF results had been developed and will be finalized once SAI experiences have been incorporated.

In the first strategic implementation period (2017-2019) IDI provided cross-cutting support by access to a virtual community, though based on experience gained, IDI limited the focus of this support for the second strategic period.

A ‘Planning Forecast’ is included in each *Progress Note* completed by IDI and sets out the priorities and planned activities, in broad terms, for the next reporting period under each of the five SAI PMF Functions:

- Strategic governance and advice;
- Conduct of assessments;
- Guidance and monitoring;
- Regional facilitation;
- Independent review.

Our survey of SAIs that have undergone assessment included questions about the usefulness of IDI’s support and the responses are analysed below:

<b>IDI’s support</b>	<b>Responses</b>	<b>Rated 4 or 5</b>	<b>%</b>
Survey Q7: How would you rate IDI’s support during the SAI PMF assessment?	66	50	75.8

The SAIs interviewed also mentioned that the SAI staff were very positive and engaged during the design, field work and analysis phases of the self-assessment process, but some SAIs experience was that the IR and review process was lengthy and cumbersome. The data on how long it takes to carry out a SAI PMF assessment from contracting/ToR to final approval or publishing is sketchy, but the data that IDI has suggests that the process until a final report takes between 8-15 months, which is also the experience of the SAIs interviewed. In some cases the process has taken several years, however. The feedback from the SAIs interviewed is that IR and approval process took longer than the assessment process which meant that the SAI teams became disillusioned and made them question the efficiency of the IR process. According to the IDI, the time to finalize the IR depends on a number of factors, among them are: the planning of the IR process by the SAI (in order to book the time or IR assessors), the availability of IR assessors, the quality of the first and subsequent versions of the assessment itself, and the response time of the SAI to address the IR assessor’s comments.

Suggestions on how to shorten the time it takes to carry out IR for IDI to consider are:

- Analysing the most common “errors” or issues to see if the guidance material can be improved to address these.
- Engaging additional IR assessors in order to have a larger pool to draw from.
- To already at the ToR stage establish “cut-off points” for receipt of draft assessments in order to guarantee the availability of the IR assessor.
- Establishing an online helpdesk to address the most common or “easily solved” questions/issues.

As lengthy IR processes may be a deterrent to carrying out a SAI PMF and/or repeat assessment, it is important that the IDI considers its role in shortening the process.

Our survey asked ‘in what manner could IDI further facilitate SAI PMF assessments’? Of the 74 responses to this question, we identified 24 that added value in relation to the assessment process and we categorised these as follows:

<b>Survey Q8: In what manner could IDI further facilitate SAI PMF assessments?</b>	<b>Number</b>
Workshops/training courses/discussions with staff carrying out assessments	16
Direct and immediate help from IDI experts	5
Online helpdesk	2
Information (templates, scoring sheets, etc.) to be more visible on SAI PMF webpage	1

The SAIs we interviewed were generally positive about the level of guidance and support they received from IDI during the assessment process. Several stakeholders we consulted identified the need for additional guidance for the judicial model SAIs. And two stakeholders expressed a preference for INTOSAI regional secretariats to be more involved in delivering training and carrying out IR.

From our review of IDI's portfolio 'tracker', listing 125 assessments, we identified only five SAIs that commenced stand-alone assessments and that either are unlikely to complete them or have taken a long time to progress. This represents four percent of all SAI PMF stand-alone assessments that have been initiated which is very low.

IDI does not keep a record of which SAIs download the SAI PMF tool and guidance material and it is possible, therefore, that other SAIs may have commenced a self-assessment exercise and failed to complete it.

## **Conclusion**

The support provided by IDI is 'fit for purpose' and well received by SAIs that have undergone assessment. However, based on responses in our survey of SAIs, some SAIs would appreciate additional support during the assessment process, and to make the IR process quicker.

Based on IDI's records, very few SAIs (around 4 percent) have failed to complete a stand-alone assessment.

### ***Effectiveness – assessment of governance arrangement and quality assurance functions***

The CBC, as the governing body of the *SAI PMF Implementation Strategy*, has hitherto, taken a hands-off approach to the governance of the SAI PMF Implementation Strategy. The CBC has recently relied on the IDI and IAG for reports and no decisions to make any major changes to the SAI PMF tool or strategy have been necessary to make. The governance arrangements appear to have been sufficient to allow for external and strategic advice and setting of direction.

The IAG is an important addition to the governing function as it brings in external views and since 2020 the group has been actively meeting to discuss important issues. The members of the IAG include four donor institutions, six SAIs, and the IDI and the CBC. This is an appropriate mix, although the meeting minutes reviewed by the evaluation team showed that only one and two SAIs, respectively, attended the meetings. As this is a joint group and one of the aims is to provide feedback on SAI PMF assessments, it is important that SAIs attend. The two meetings held by the IAG in 2021<sup>9</sup> show that the IAG does consider, discuss and propose action to the CBC on important aspects; the lack of assessments published and the low up-take of the tool among HI country SAIs. The CBC values the contributions and the IDI reporting also shows that they address the recommendations of the IAG/CBC.

There appears to be a need to encourage more SAIs to attend the IAG. One manner could be to establish a quorum (e.g. establish a minimum number of SAIs attending for recommendations to be forwarded to the CBC). It is important that the recommendations to the CBC be based on the views and input of not only donors, but SAIs as well and this measure may therefore be reasonable.

One of the important functions that IDI offers to SAIs is quality assurance. The IDI can support the entire assessment process and have done so by providing advice and answers to questions etc. to those SAIs carrying out stand-alone assessments. The IDI also strongly encourages SAIs to have IR of the ToR for the assessment as well as the resulting assessment report. IDI staff or external experts carry out the IR.

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<sup>9</sup> Meeting minutes from the meetings in February and May 2021 reviewed.

IDI's records show that a majority (62 percent) of all assessments in the final stages<sup>10</sup>, have gone through an IR of the assessment report. The vast majority (76 percent) of these have been done by or through IDI.

A majority (64 percent) of the ToR for the SAI PMF assessment have also been through an IR process where, again, IDI is preferred to carry out the IR. The data indicates that SAIs are seeking external quality assurance of the SAI PMF process, and that IDI has, so far been the primary organization SAIs turn to for IR.

This evaluation has showed that there is a need to review the IR process. The assessment process was established in 2016 and evidence gathered by the evaluators show dissatisfaction among SAIs with the time it takes to carry out IR – something that could impact on the roll out of the SAI PMF or the number of repeat assessments. The CBC should consider asking the IDI to review the IR process, with the purpose of making it more efficient and shorten the process, while ensuring the quality of the SAI PMF process.

### **Conclusion**

The current governance arrangements are relevant and allow for an open discussion between SAIs, INTOSAI representatives and donors.

A majority of the ToR and assessment reports are quality reviewed by IDI. However, evidence collected by the evaluation show dissatisfaction with the IR process that need to be addressed in order to have 100 percent of the assessment reports quality assured.

### **Recommendations**

- The CBC is recommended to ask the IDI to review the IR process, with the purpose of making it more efficient and shorten the process, while ensuring the quality of the SAI PMF process.
- IDI should strive to shorten the IR process and to ensure that it runs as smoothly and efficiently as possible.
- The IAG could consider establishing quorum rules to ensure the equal attendance of SAIs and donor institutions at the IAG meetings.

## **3.3 Role of Stakeholders**

### ***Relevance – incentives to undergo a SAI PMF assessment***

The *2020-22 SAI PMF Implementation Strategy* sets out the strategic importance of the SAI PMF:

The SAI PMF is an international framework assessment of a SAI's performance against the ISSAIs and other established international good practices.

SAI PMF is a comprehensive, evidence-based assessment tool that examines holistically both the audit and non-audit functions of the SAI in relation to its legal foundation and environment. It identifies root causes of SAI performance.

In line with the principles of ISSAI-12, the SAI PMF gives SAIs an opportunity to become model organizations and lead by example in promoting transparency and accountability through credible and public reporting on their own performance. SAI PMF provides SAIs with an objective basis for demonstrating their on-going relevance to citizens and other stakeholders and also serves as an invaluable tool for obtaining and maintaining support for SAI capacity development efforts.

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<sup>10</sup> In Final Report, IR stage according to IDI's statistics.



Finally, a credible, widely recognized performance assessment tool can demonstrate the need for enhancing SAI independence and strongly support advocacy.

In carrying out our survey of SAIs that have undergone assessment, we asked why SAIs decided to carry out a SAI PMF assessment. Of the 75 SAIs that responded, we categorised the 46 relevant responses as follows:

<b>Survey Q4: Why did your SAI decide to do a SAI PMF assessment?</b>	<b>Number of SAIs</b>
To understand internal position and inform SAI strategy	25
To benchmark against ISSAIs	7
To assess all aspects based on internationally recognised methodology	4
In preparation for Peer Review	3
To improve quality of work	2
To lead by example	2
Requested by Donor Agency	1
Part of IDI programme	1
Part of SAI strategy	1

(46 survey responses)

Feedback from our interviews with SAIs corroborated the survey data. Of the eight SAIs interviewed:

- four stated that the main reason for undergoing assessment was to inform a new strategic or development plan;
- two SAIs wanted to establish a baseline, to ‘understand where they stand’, and to identify gaps in relation to their compliance with ISSAIs; and
- two SAIs reported that the assessment was to provide a baseline for an externally-funded capacity building programme.

The decision to undergo assessment may be influenced by the level of available support, either from the INTOSAI regional secretariat, especially in organising a Facilitation Program, or through the IDI SPMR program. For example, since January 2019, only six SAIs have commenced stand-alone assessments, whereas nine SAIs have taken part in a PMF Facilitated Programme (four in CAROSAI and five in PASAI) and 33 SAIs have commenced assessments as part of the SPMR program.

We analysed the number of SAIs within each INTOSAI region that have undergone assessment compared with the number of SAIs in that region. This analysis, set out below, is based on the number of assessments that have been started (by reference to the IDI portfolio) and shows that the incidence of assessment is highest in the PASAI region, closely followed by OLACEFS. The regions with the lowest incidence of assessments are AFROSAI-E and EUROSAL.

<b>INTOSAI Region</b>	<b>Member SAIs</b>	<b>SAI uptake</b>	<b>Proportion (%)</b>
PASAI	29	22	72
OLACEFS	22	14	64
ARABOSAI	22	10	45
CAROSAI	23	10	43
ASOSAI	46	16	35
CREFIAP	23	8	35
EUROSAL	50	16	32
AFROSAI-E	26	8	31

Source: IDI SAI PMF data.

Incentives to carry out a SAI PMF assessment appear to be strongly influenced by the regional secretariat's encouragement and support: the PASAI regional secretariat included goals to have all of its members assessed using the SAI PMF tool every three years in its strategic plan and began already in 2016. And OLACEF's group responsible for capacity building (CEDEIR) has also strongly encouraged the use of the SAI PMF (with funding by the IADB). This is evidenced by the significantly higher number of assessments in these regions being started prior to the commencement of the SPMR program.

One factor that has affected the low take-up of SAI PMF assessment within the AFROSAI-E region is that the AFROSAI-E Secretariat has its own Institutional Capacity Building Framework (ICBF) assessment tool. Member SAIs conduct a self-assessment each year and the results are consolidated in a 'State of the Region' report. Assessment against the ICBF framework is subjective – the assessor assigns a score (1-5) based on how they think the SAI's performance fits into a statement of competence. The process is not evidence-based and the criteria are not linked to established standards, such as ISSAIs. The ICBF has, historically, been a manner for member AFROSAI-E SAIs to compare themselves against other members. Feedback obtained from our interviews pointed to the SAI PMF assessment framework as being more objective and providing a more realistic and reliable picture of performance. In 2018 the governing board of AFROSAI-E included as one of its strategic goals, to encourage member SAIs to undergo SAI PMF assessment every five years and to carry out annual monitoring using the ICBF assessment framework. The AFROSAI-E Secretariat decided to use the SAI PMF to upgrade the ICBF and carried out a comprehensive alignment of the ICBF to the SAI PMF in 2020. While assessment criteria have been aligned, AFROSAI-E have retained the ICBF scoring methodology. Of the eight AFROSAI-E SAIs listed by IDI as having undergone assessment, five are currently taking part in the SPMR program and began the SAI PMF assessments in 2019. It would appear that the recent uptake of the SAI PMF is due to the involvement in the SPMR program and less on the recommendation of the AFROSAI-E Governing Board as there have not been any SAIs that, independently of the SPMR program, begun a SAI PMF assessment. There may therefore be more promotion of the tool to be done by IDI and AFROSAI-E.

The survey data and the interviews carried out of SAIs suggest that the comparison aspect, i.e. comparing SAI performance indicators/scores against other SAIs, does not appear to be an important incentive for SAIs to conduct an assessment.

EUROSAI appear to have taken a different approach and have not prioritised the SAI PMF as the 'default' assessment tool. Two of their strategic objectives are 'to facilitate and support needs-driven institutional capacity development initiatives' and 'to promote and encourage institutional development through self-assessments, peer reviews, and other evaluations'. EUROSAI's *Operational Plan* includes a project to develop an implementation plan for SAI PMF with the objective of increasing the number of assessments conducted in the region. However, this project does not appear to have been taken forward.

The OLACEF strategic plan is less specific, referring to the SAI PMF tool and to "promote the application of the SAI PMF". However, the Technical Commission for Performance Evaluation of SAIs and Performance Indicators (CEDEIR) within OLACEFS collaborated with the IDI to develop the SAI PMF and has had funding from the IADB to promote and support assessments throughout the region.

In May 2021 the CBC Secretariat identified several possible causes for the low take-up by SAIs in HI countries:

- A SAI in a HI country has processes and procedures in place to continually assess its operations and performance and so believes it has less need for a full-scale SAI PMF assessment;
- A well-functioning SAI with a variety of regular external reviews and inputs is probably also under less pressure by external stakeholders to do additional comprehensive assessments;
- Undergoing a SAI PMF assessment could be seen as unnecessarily comprehensive and costly;

- Some SAIs in HI countries decide to conduct a SAI PMF assessment as an [unofficial] self-assessment, thereby limiting costs;
- An SAI that is under political pressure may be reluctant to undergo a SAI PMF assessment because the SAI may be afraid of more political pressure because of the assessment results;
- Some SAIs regard peer reviews as more efficient and to-the-point with a more specific purpose. A peer review can also be seen as less ‘mechanical’ in its process and opens up a good learning process for both the SAI under review and those doing the review.

The issue was discussed by the IAG in May 2021 and several suggestions were made to advocate the benefits of SAIs in HI countries undergoing assessment, including encouraging SAIs that have undergone assessment to share their experiences. The Chairperson concluded that ‘developed SAIs need to be honest with themselves and admit that even when the SAI is performing well, there is always room for improvement’.

There is anecdotal evidence that several SAIs in HI countries have used the SAI PMF assessment framework to inform their own internal assessment of performance, often of a limited number of functions.

Several of the stakeholders we consulted also commented on the relatively low number of SAIs in HI countries that have undergone assessment. However, there was no real consensus on the way forward. There was some support for the idea of SAIs undertaking partial assessments, focusing on particular functions within the SAI.

Recognising this, IDI have developed guidance for using the SAI PMF framework for the purpose of annual monitoring of performance and for carrying out partial assessments. The guidance is clear that the SAI PMF should only be used for monitoring after a fully-fledged SAI PMF assessment has been carried out and that the analytical value of a partial assessment is more limited. The guidance identifies indicators and scoring dimensions that are suitable for annual monitoring and suggests combinations of indicators for partial assessments.

Donor funding and encouragement to carry out a SAI PMF is another important incentive to do so. The IADB’s support to help SAIs improve (based on gaps identified through a SAI PMF) in order to be able to audit IADB-funded projects has been important for the roll out in the OLACEFS and CAROSAI regions. The EC has required assessments in several countries prior to providing support (e.g. Georgia and Palestine), but this does not appear to be an EC-policy as that of the IADB as it is not applied in all countries. Donors are and should continue to be encouraged to fund and ask the SAIs to carry out an assessment in partner countries where no assessments have been done or where the SAI PMF was done over five years ago. SAIs in HI countries, e.g. the Swedish National Audit Office, implement bilateral capacity development programs with SAIs in LDC and/or LMI countries. These SAIs (acting as donors) should also encourage their partner SAIs to carry out an assessment.

## **Conclusion**

For SAIs wishing to develop their institutions and capacities in LDC and or LMI countries, there is a strong incentive to undergo assessment to identify strengths and weaknesses to inform strategic planning and capacity building; and to leverage external financial support from donors. For SAIs in HI countries the incentive is less strong, as evidenced by the lower take-up within this group. While stakeholders have emphasised the importance of undergoing assessment to demonstrate transparency and accountability, CBC and IAG have recognised that SAIs in HI countries are more likely to use the framework to assess their performance in specific functions.

## **Recommendation**

- International donors and SAIs in HI countries supporting SAIs wishing to develop their institutions and competence should encourage SAI PMF assessments to be carried out.

### ***Efficiency – assessment teams meeting requirements***

All the SAIs interviewed commented that assessment teams had met the requirements of the assessment engagement, though several did point to delays in completing and finalising the assessment report. The SAIs interviewed stated several reasons for this:

- the composition of the self-assessment team had to be changed due to competing priorities within the SAI;
- delays in completing the IR;
- the impact of the Covid-19 pandemic.

Likewise, all the SAIs commented that there had been good communication with the assessment team, though in most cases this was an internal team carrying out a self-assessment. Three SAIs interviewed had the assessment done externally:

- One assessment was carried out by externally contracted assessors and the SAI commented that the level of cooperation was very high. The assessment team shared their thinking behind indicator scoring.
- One assessment was carried out as a peer review (as part of the PASAI SAI PMF Facilitated Program) and the SAI commented that communication, both during and after the assessment, was good, and that the SAI was given sections of the draft assessment report to comment on.
- One assessment was carried out in 2014 by an external assessor which did not go well. The repeat assessment (finalised in 2021) was a self-assessment which went well.

## **Conclusion**

The SAIs with experience of external assessors that were interviewed about SAI PMF assessments carried out between 2016 and 2021 were very satisfied.

### ***Effectiveness – assessing extent of publication and implementation of the strategy in INTOSAI regions***

One area that has received much attention from donors, external stakeholders, CBC and IDI is that very few SAIs have elected to publish their assessment reports (only around 20 percent of the final reports have been published or published as a summary). The evidence gathered from the survey and interviews with stakeholders and SAIs suggests that SAIs are not publishing the assessment reports due to the following reasons:

- The wish to carry out a “dry run” of the tool and process before embarking on a “real” SAI PMF as a peer review, or by an external assessment.
- The unwillingness by the SAI to expose weaknesses in a politically un-friendly environment.
- The wish to begin addressing gaps identified before the next assessment.
- That it is shared with relevant stakeholders (the parliament, donors, fellow SAIs, IDI etc.) who are deemed to need and use the information – and that is deemed sufficient transparency.
- No external parties have required that assessments be made public.

External stakeholders interviewed (non-SAIs) are of the opinion that the transparency and accountability aspects should “override” any of the concerns listed above, in accordance with the SAI’s role. However, in practice, the encouragement of INTOSAI, IDI and external stakeholders has meant little and SAIs still often refuse to publish the results. There may be an argument for recommending SAIs to, when carrying

out a SAI PMF assessment for the first time, not stress the point of publication, but strongly recommend publication the second time around. However, there is little evidence to show that repeat assessments are published to an increasing degree<sup>11</sup>. Also, such an approach may mean SAIs become reluctant to carry out a repeat assessment.

In comparison, a majority of the PEFA reports are made public. The PEFA tool was first created in 2005 and has been used in a majority of the countries worldwide on repeated occasions. The significant difference from the SAI PMF is that the PEFA assesses the combined performance of many national and international actors on a country's PFM system, while the SAI PMF only looks at one institution with the (possible) resulting implication that any weakness can be attributed only to that institution and its leadership. A second important distinction is that several donors use the PEFA tool as a pre-requisite for subsequent grants for PFM reforms.

The evaluators consider the overarching purpose of the SAI PMF "to achieve sustainable improvement in SAI performance" to be that which should guide the IDI and CBC in its work. It is therefore more important that the SAI PMF assessment is used to improve the SAIs than that the strengths and weaknesses of the SAI are made public. However, key information from assessments should be made available and collected by the IDI (and regional secretariats) in order to help the IDI, the CBC and regional secretariats to build and implement capacity building programs for SAIs. SAIs should therefore be encouraged to share the assessment reports with the IDI confidentially.

The INTOSAI regions that have been most heavily involved in the implementation of the SAI PMF strategy are the CAROSAI, OLACEFS and PASAI regions with the resulting high application of tool. In 2018, IDI worked closely with ASOSAI, CAROSAI, PASAI and OLACEFS to develop implementation plans for the roll out of the SAI PMF. The plans are based on the needs as identified by the regional secretariats and through surveys of members, and were to involve facilitated programs, training of assessors and SAIs and promotion of the SAI PMF tool. With the SPMR program that began in 2019 SAIs from all regions were enrolled, a majority of which are currently in the stage of finalising the reports.

## **Conclusion**

Only some 20 percent of all finalised SAI PMF assessment reports have been published. This is a contentious point between external stakeholders and SAIs. However, the evaluation team sees the overarching goal that the SAI PMF is used to improve the SAIs as more important than publicizing the report. It is likely that as the tool is used by more SAIs and the assessment is repeated, that more reports are published.

## **3.4 Resourcing of SAI PMF work**

IDI *Progress Notes* give a summary of expenditure against budget (original and revised) for the year, broken down by five functions:

- Strategic governance and advice;
- Conduct of assessments;
- Guidance and monitoring;
- Regional facilitation; and
- Independent review.

Looking at financial performance since 2017 (set out in the table below), expenditure has varied to reflect the level of regional facilitation and independent review. For example, the budget and expenditure in 2019 was driven by very high spend on regional facilitation – NOK 4.6 million in 2019

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<sup>11</sup> IDI SAI PMF data.

compared with no expenditure in 2018. The 2020 revised budget and actual expenditure were significantly lower because of the impact of the Covid-19 global pandemic and this has carried through into 2021.

<b>Budget / Actual expenditure (NOK)</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Budget (original)	N/A	2,831,092	4,804,328	4,598,839	
Budget (revised)	N/A	2,331,092	5,692,182	1,709,601	1,938,364
Actual expenditure	4,117,815	2,268,822	4,810,562	1,110,033	146,911 <sup>12</sup>

Source: IDI Annual Reports to CBC

Since January 2021, IDI has been able to capture staff costs in implementing the SAI PMF programme. As at 31 July 2021, these totalled NOK 868,541, which indicates annual spend of around NOK 1.5 million.

Our analysis of expenditure by program function (set out below) shows that expenditure reflects the level of activity carried out by IDI under each function. Expenditure in 2020 was heavily affected by the Covid-19 global pandemic. In addition to this:

- expenditure on 'conduct of assessments' has decreased to zero as IDI no longer support this activity (as it is now mainly done under SPMR);
- expenditure on guidance and monitoring has fallen steadily in the last two years as delays in completing guidance has meant less spending on translation;
- in 2019 there was heavy emphasis on regional facilitation, within SPMR and stand-alone facilitation programs; and
- expenditure on IR is difficult to forecast as assessments often take longer to complete than originally planned.

<b>Expenditure by Function (NOK)</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Program management	91,822	507,430		
Strategic governance and advice	32,349	55,561	34,501	257
Conduct of assessments	52,547	385,259	0	0
Guidance and monitoring	1,064,839	990,404	629,821	120,140
Regional facilitation	2,556,713	0	4,064,783	817,546
Independent review	319,545	330,167	81,457	172,090
<b>Total</b>	<b>4,117,815</b>	<b>2,268,822</b>	<b>4,810,562</b>	<b>1,110,033</b>

Source: IDI Annual Reports to CBC

IDI has not developed a formal resourcing strategy for its *SAI PMF Implementation Strategy*. However, several donors have supported the roll-out of the SAI PMF assessment framework. The Inter-American Development Bank has been very active in the OLACEFS region and has financed assessments in 19 countries; other donors have financed assessments in preparation for a capacity building programme (for example, the EC in PASAI, Georgia and Palestine; the World Bank in Sierra Leone).

The cost of regional facilitation is largely covered by the SPMR program and the stand-alone facilitation programme in CAROSAI is covered by IDI basket funding; the PASAI regional facilitation programme is largely funded by the EC. In addition, there is earmarked funding from SAI Qatar for SAI PMF activities in ARABOSAI implemented under SPMR.

Most assessments are currently carried out as part of the SPMR program, which is funded by the Swiss Confederation State Secretariat for Economic Affairs (SECO), which provided grants to IDI of NOK 5.5

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12 To July 2021.

million in 2020 and NOK 8.6 million in 2019. Additional support is provided through INTOSAI regional secretariats. In addition, PASAI organised a regional assessment program and invited IDI to co-facilitate and IDI organised a similar program for SAIs in the Caribbean, which CAROSAI supported.

IDI analysis (September 2020) shows that assessments have been funded in several different ways:

<b>Funding of SAI PMF assessments</b>			
By SAI (self-assessment)	By Donor	Mixed Approach	By IDI
37 (30%)	30 (25%)	52 (43%)	3 (2%)

As an organisation, IDI is totally-grant funded. The financial statement for 2020 records revenues totalling NOK 55.4 million. The largest contributors are Office of the Auditor General of Norway, the EU, the Swedish International Development Cooperation Agency, SECO (Switzerland), the UK Foreign, Commonwealth & Development Office, and Global Affairs Canada, who between them contributed NOK 45 million.

Our review of IDI *Progress Reports* and discussions with IDI and CBC, and other stakeholders, has not found evidence that a lack of resources has hindered implementation of the strategy. However, the assessment process is complex and time-consuming and few SAIs in LDC or LMI countries can afford to finance independent external assessment.

Within IDI's *PAR Results Framework*, there is a performance indicator tracking the 'global pool of assessors' (trained to use SAI PMF). For the last two years (2019 to 2020), IDI has come close to meeting its target (as set out below):

<b>Year</b>	<b>Target number of assessors</b>	<b>Actual number of assessors</b>
2020	1,310	1,279
2019	1,280	1,235
2018		1,042

Source: IDI PAR

To be able to support SAI PMF assessments, potential assessors, trainers and facilitators must complete the basic training course. IDI trained 44 people in 2020 and plan to train a further 30 in 2021. In response to the Covid-19 global pandemic, IDI moved training online. Most recently, in August 2021, 36 people from around the world participated in an eLearning Basic Training course.

IDI also maintains a pool of qualified Independent Reviewers with different language skills. As at the beginning of 2020, this pool was 37 strong and was projected to increase to 39 by the end of 2020. IDI identified the need for a further 10 reviewers across five different languages. As at October 2021, the pool comprised 40 assessors, including two additional Arabic speakers.

Language of reviewer	Number of Independent Reviewers (start of 2020)	Number of Independent Reviewers (October 2021)
English	19	19
Spanish	8	8
French	4	5
Portuguese	3	3
Arabic	2	4
Russian	1	1
Total	37	40

Source: IDI PAR

IDI has not developed specific policies or protocols to ensure gender balance in its cadre of trainers and facilitators. The PAR Results Framework Indicator measuring the 'global pool of assessors' includes targets for the proportion that should be female. The 2017 baseline was 42 percent and since then the proportion of female assessors has fallen slightly:

Year	Target % of female trainers and facilitators	Actual % of female trainers and facilitators
2020	44%	40%
2019	44%	39%
2018		39%

Source: IDI PAR

#### **Conclusion:**

IDI is not responsible for mobilizing funding for SAI PMF assessments and, as such, has not developed a formal resourcing strategy to leverage funding for assessments. However, in conjunction with IDI, donors, INTOSAI regional secretariats, and individual SAIs have supported the roll-out of the SAI PMF assessment process.

Given the number of SAI PMF assessments conducted each year, IDI appear to have a sufficient pool of trained assessors to draw on to act as trainers and facilitators. However, there is a need to increase the pool of Independent Reviewers.

IDI considered gender balance in selecting the pool of SAI PMF facilitators and trainers in so far as they set a target for the proportion that should be female. However, IDI's approach to selecting the pool has not achieved the required balance.



## 4. Conclusions

The following chapter summarizes the findings and the conclusions drawn.

### **The purpose of the SAI PMF Strategy**

The SAI PMF tool and assessments are key to measuring the performance of SAIs, specific to the SAIs and instrumental in helping SAIs develop their internal systems and processes as well as to influence external parties regarding independence. The evaluation team's conclusion is that it is highly relevant and valued by all those interviewed:

- For the SAIs it is a tool to identify and address performance issues and as input into their planning and for donors as important to be able to design support programs for SAIs.
- For donors it is a means to identify and focus SAI capacity building support as well as measuring the ability of the SAI to audit other aspects of donor country support.
- For INTOSAI stakeholders it is a means to helping strengthen compliance with the ISSAIs and also to encourage SAIs to be transparent and accountable.

The conclusion is that the *SAI PMF Implementation Strategy* has been successfully implemented over the period 2017 to 2021 with outcome and output goals very close to being achieved. The IDI has been successful in rolling out the tool, with the two most significant factors contributing to the roll out of being the SPMR program and donors requests for SAI PMF assessments. A significant hinderance to the roll out has been the Covid-19 pandemic, reducing the audit work SAIs have been able to complete and also impacting on the independence of some SAIs making them reluctant to carry out an assessment.

The evaluation team concludes that the overall goal of the SAI PMF strategy, "to achieve sustainable improvement in SAI performance" is underway. SAIs are using the assessment results as input to strategic, operational and/or capacity building plans but there is limited evidence to show to what extent the plans have been implemented and led to sustainable improvements. Repeat SAI PMF assessments are needed to be able to, with confidence, state that carrying out SAI PMF assessment lead to "desired performance improvements" – the SAI Outcome in the results chain.

The strategy to provide the tools and guidance as a global public good and thereby facilitating the use of the tool as a self-assessment has meant a significant up-take of the tool. SAIs use the self-assessment approach because the guidance material is useful and allows the SAI's own staff to learn about the tool; it is a cost-efficient and flexible approach; and it can be used when the SAI needs it. The support provided by IDI is 'fit for purpose' and well received by SAIs that have undergone assessment. However, based on survey responses, some SAIs would appreciate additional support for the judicial model SAIs and the inclusion of guidance for certain types of audits, and to make the IR process quicker.

### **The SAI PMF Functions**

The current governance arrangements are relevant and allow for an open discussion between SAIs, INTOSAI representatives and donors.

All assessment reports that are quality reviewed are reviewed by IDI or an independent expert appointed by IDI. The aim should be to have 100 percent of the assessment reports go through IR and IDI should create the conditions for this. A review and revision of the IR process (established in 2016) appears necessary in order to shorten the time needed for IR, to ensure efficiency in the IR process (as more and more SAI PMF assessments are being done), and to ensure that long IR processes do not deter SAIs from embarking on a SAI PMF assessment. It is the CBC that should take a decision on this and for IDI to investigate and recommend changes to the IR process.

## **The Role of Stakeholders**

The incentives to undergo an assessment include both internally and externally motivational factors. The internal motivators are strong and mentioned by SAIs interviewed and in the survey to be to identify strengths and weaknesses to inform strategic planning and capacity building. External motivators include donors requesting an assessment, financial support from donors and regional secretariats “pushing” for assessments to be carried out regularly. For SAIs in HI countries the incentive is less strong, as evidenced by the lower take-up within this group.

Only some 20 percent of all finalised SAI PMF assessment reports have been published. This is a contentious point between external stakeholders and SAIs. However, the evaluation team sees the overarching goal that the SAI PMF is used to improve the SAIs as more important than publicizing the report. It is likely that as the tool is used by more SAIs and the assessment is repeated, that more reports are published.

## **Resourcing of the SAI PMF work**

IDI has not developed a formal resourcing strategy to leverage funding for assessments. However, in conjunction with IDI, donors, INTOSAI regional secretariats, and individual SAIs have supported the roll-out of the SAI PMF assessment process.

Given the number of SAI PMF assessments conducted each year, IDI appear to have a sufficient pool of trained assessors to draw on to act as trainers and facilitators. However, there is a need to increase the pool of Independent Reviewers. IDI’s approach to selecting the pool has not achieved the required gender balance.

## 5. Recommendations

The following list shows the recommendations to IDI. These are not in priority order.

1. IDI could consider discussing the possibility of delegating the responsibility for the roll out and IR of the SAI PMF with interested regional secretariats.
2. The IDI to consider sharing aggregated data from the finished SAI PMF assessments with the regional secretariats to identify trends, similarities for the purpose of developing capacity building programs for their members.
3. The IDI should investigate if it would be possible to coordinate PEFA and SAI PMF assessments.
4. The IDI and CBC should encourage SAIs to carry out repeat SAI PMF assessments in the next strategy.
5. The IDI should collect data to measure actual performance improvements in SAIs (measured by comparing first-time and repeat assessment results).
6. IDI should strive to shorten the IR process and to ensure that it runs as smoothly and efficiently as possible.

The following recommendations are for the CBC, the IAG and donors:

- A. The CBC is recommended to ask the IDI to review the IR process, with the purpose of making it more efficient and shorten the process, while ensuring the quality of the SAI PMF process.
- B. The IAG could consider establishing quorum rules to ensure the equal attendance of SAIs and donor institutions at the IAG meetings.
- C. Donors should be encouraged to request and provided funding for SAI PMF assessments.
- D. International donors and SAIs in HI countries supporting SAIs wishing to develop their institutions and competence should encourage SAI PMF assessments to be carried out.

## Appendix 1 Evaluation questions, criteria and data gathering methods

Evaluation Criteria	Evaluation Question	Evaluation Criteria	Evidence Collection Techniques
<b>Component 1: Purpose of the Strategy</b>			
Relevance	1.1 Does the SAI PMF Strategy 2017-2022 meet the purpose it seeks to serve? [The purpose stated in the strategy is ‘to guide the global roll-out of SAI PMF to achieve sustainable improvement in SAI performance globally through use of SAI PMF’].	<ul style="list-style-type: none"> <li>Uptake of ongoing and finished SAI PMF assessments compared to results indicators established in the SAI PMF Implementation Strategy</li> </ul>	<p>Desk review of IDI reporting data, establish ‘take-up’ of assessments – each year by region.</p> <p>Through talking to key stakeholders, identify any factors that might have affected successful roll-out of the SAI PMF.</p> <p>Achievement of sustainable improvement is addressed by question 1.9.</p>
	1.2 Are the components of the strategy relevant to achieving the stated purpose?	<ul style="list-style-type: none"> <li>Effectiveness of outputs achieved by IDI, CBC and INTOSAI to increase the uptake of the SAI PMF tool – number of assessments resulting from specific activities (e.g. the SPMR program).</li> <li>Extent to which assessment that have been quality reviewed by external parties.</li> </ul>	<p>Desk review of the outputs produced to establish how these contribute to the SAI PMF Outcomes.</p> <p>Desk review of procedures to quality review the SAI PMF assessments.</p> <p>Interviews with selected SAls as to why/why not they chose/have decided to quality review the assessment.</p>
	1.3 Have the SAls found the SAI PMF assessments to be of use in improving their functioning?	<ul style="list-style-type: none"> <li>Extent to which SAls surveyed and interviewed express that change (positive) has occurred as a result of carrying out a SAI PMF assessment</li> </ul>	<p>Survey of all participating SAls to have carried out, or are in the process of carrying out, a PMF assessment.</p> <p>In-depth interviews with selected SAls that have completed SAI PMF assessments.</p>
Efficiency	1.4 Was the underlying theory of change adequate in the context of the strategy?	<ul style="list-style-type: none"> <li>Extent to which the assumptions have “held true”.</li> <li>Identification of unexpected results (positive and negative) and assessment if these could have been foreseen and how the IDI and CBC have managed these.</li> </ul>	<p>Review each strand of the ‘theory of change’ and consider if more could/should have been done.</p> <p>Test-check (in the light of experience) the assumptions incorporated at each stage of the ‘theory of change’.</p>
	1.5 Has the underlying ‘theory of change’ been useful in implementing the strategy?	<ul style="list-style-type: none"> <li>No evaluation criteria: conclusion drawn from desk review and interviews with key stakeholders.</li> </ul>	<p>Based on the evidence gathered from the desk review, survey and interviews an overall assessment and conclusion will be drawn.</p>
Effectiveness	1.6 To what extent have the expected strategic outputs and outcomes been achieved? [Strategic outcomes are set out in the strategy, whereas the results system at output level was to be developed by IDI and linked to operational plans for implementation of the strategy].	<ul style="list-style-type: none"> <li>Extent to which the results indicators at SAI PMF outcome level and SAI outcome level have been achieved.</li> </ul>	<p>Drawing on results reported by IDI, assess progress made against outcome milestones and investigate reasons for shortfalls.</p> <p>Review the outcome indicators developed by IDI and establish if they are directly linked to operational plans for implementing the strategy.</p> <p>Establish whether outcome indicators are SMART (specific, measurable, achievable, relevant, and time-bound).</p> <p>Establish whether outcome performance indicators are evidence-based.</p>

Evaluation Criteria	Evaluation Question	Evaluation Criteria	Evidence Collection Techniques
	1.7 What factors have affected the achievement (or non-achievement) of the outputs and outcomes?	<ul style="list-style-type: none"> <li>No evaluation criteria: Identification of unexpected results (positive and negative) and assessment if these could have been foreseen and how the IDI and CBC have managed these.</li> </ul>	Review analysis of results (and reasons for over or under achievement) carried out by IDI (and other stakeholders). From interviews with stakeholders and participating SAIs, identify external factors affecting the achievement of outputs and outcomes. From interviews with IDI staff identify internal factors affecting achievement.
	1.8 What effect has the Covid-19 global pandemic had on the roll-out of the strategy?	<ul style="list-style-type: none"> <li>No evaluation criteria: identification of any reasons for changes in timing and conduct of planned SAI PMF assessments.</li> <li>Identification of unexpected changes (positive or negative) in the implementation of the SAI PMF strategy.</li> </ul>	Establish the extent to which planned activities have been changed. From interview with key stakeholders, assess whether the strategy can be implemented remotely. Assess if new manners of working have the potential to become sustainable and lead to possible efficiency savings (more remote working?).
Impact / Sustainability	1.9 Have participating SAIs achieved sustainable improvement as a result of undergoing assessment?	<ul style="list-style-type: none"> <li>Extent to which the recommendations resulting from the SAI PMF assessment have been, or are being, incorporated into action plans/capacity building plans and/or strategic plans (depending on the SAI) of selected SAIs.</li> <li>Extent to which recommendations resulting from the SAI PMF assessment have been, or are being, implemented by selected SAIs.</li> </ul>	Desk review of IDI data. Interviews with key stakeholders. Interviews with selected SAIs.
<b>Component 2: SAI PMF Functions</b>			
Relevance	2.1 Which assessment approach (self, peer, external and hybrid) has been used by what type of SAI <sup>13</sup> and why?	<ul style="list-style-type: none"> <li>No evaluation criteria; identification of reasons that a SAI chooses a specific assessment approach.</li> </ul>	From IDI reporting data, establish which SAIs have adopted each approach – each year by region and reasons why. Survey of participating SAIs
	2.2 Relevance to the SAIs of the three modalities of IDI’s support (stand-alone, SAI PMF facilitation programmes and SAI PMF facilitation programs as part of IDI’s SPMR)?		
	2.3 How relevant and useful is the SAI PMF guidance material according to users.	<ul style="list-style-type: none"> <li>Extent to which surveyed SAIs rate the SAI PMF guidance material as useful.</li> </ul>	Survey of participating SAIs
Efficiency	2.4 Have the arrangements at IDI been sufficient to support SAI PMF assessments?	<ul style="list-style-type: none"> <li>Extent to which the SAIs rate IDI’s support as useful</li> </ul>	Interviews with key stakeholders. Survey of participating SAIs.

<sup>13</sup> Type of SAI meaning the level of development of the SAI, location, size and any other criteria IDI uses to differentiate SAIs.

Evaluation Criteria	Evaluation Question	Evaluation Criteria	Evidence Collection Techniques
	2.5 Has IDI provided sufficient guidance/support to facilitate assessments?	<ul style="list-style-type: none"> <li>Comparison of IDI programs and efforts to support SAI PMF assessments against users' rating of usefulness.</li> </ul>	<p>Review operational plans developed by IDI for implementing the strategy.</p> <p>Interviews with key stakeholders.</p> <p>Survey of participating SAIs.</p>
	2.6 Have any SAIs been unable to complete a stand-alone (self-assessment) SAI PMF assessment? [Self-assessments account for 58% of all SAI PMF assessments].	<ul style="list-style-type: none"> <li>No evaluation criteria but presentation of reasons for inability to complete a stand-alone assessment.</li> </ul>	<p>Caveat: The IDI does not record or identify who downloads the SAI PMF tool and guidance material and there could therefore be an un-known number of SAIs that have tried to complete a stand-alone assessment. The evaluation team will, through interviews and surveys, attempt to identify whether any SAIs have been unable to complete a stand-alone assessment.</p> <p>Review any research or investigation carried out by IDI or stakeholders into factors preventing completion.</p>
	2.7 Have the critical success factors and risks been properly identified and managed?	<ul style="list-style-type: none"> <li>Extent to which the critical success factors have been assessed and mitigated regularly by IDI and CBC.</li> </ul>	<p>Review 'critical success factors and risks' (Section 7 of the strategy) to determine if the list is comprehensive.</p> <p>From document review and interviews with key stakeholders, assess whether adequate 'enabling and mitigating measures' have been put in place.</p>
Effectiveness	2.8 Have the governance arrangements been adequate in meeting the requirements of the SAI PMF Strategy?	<ul style="list-style-type: none"> <li>Extent to which the oversight role has been carried out as planned.</li> </ul>	<p>Review the respective roles of INTOSAI CBC, IDI Board, and IDI (set out in Section 8 of the strategy) to ensure that governance arrangements are comprehensive.</p> <p>Desk review of minutes from CBC, IDI Board meetings.</p>
	2.9 Has effective advice been provided by INTOSAI CBC and SAI PMF Independent Advisory Group (IAG) to facilitate implementation of the strategy?	<ul style="list-style-type: none"> <li>Extent to which the governing bodies and independent advisory group has contributed to the SAI PMF Implementation Strategy</li> </ul>	<p>Establish 'in principle' arrangements for providing advice.</p> <p>Review the type and range of advice provided.</p> <p>Through interviews with INTOSAI regions and survey of participating SAIs, obtain feedback on whether advice sought/provided is adequate and timely.</p>
	2.10 What proportion of SAI PMF assessments have been independently reviewed (under the auspices of IDI)?	<ul style="list-style-type: none"> <li>No evaluation criteria; presenting the proportion.</li> </ul>	<p>From IDI results reporting, establish the proportion of assessments that have been independently reviewed (for each mode of assessment and by region).</p> <p>From reviewing research or investigation by IDI (or key stakeholders), identify factors that discourage participating SAIs from agreeing to independent review.</p>
	2.11 What proportion of SAIs have requested IDI carry out a review of the SAI PMF Terms of Reference?	<ul style="list-style-type: none"> <li>No evaluation criteria; presenting the proportion.</li> </ul>	<p>From IDI results reporting, establish the proportion of assessment Terms of Reference that have been independently reviewed (for each mode of assessment and by region).</p> <p>From discussions with IDI and key stakeholders, including SAIs, identify factors that discourage participating SAIs from having Terms of Reference externally reviewed.</p>

Evaluation Criteria	Evaluation Question	Evaluation Criteria	Evidence Collection Techniques
Partnerships	2.12 Have IDI and key stakeholders provided adequate support (hands-on or remotely) to SAIs carrying out SAI PMF assessments?	<ul style="list-style-type: none"> <li>Identification of support to the SAI PMF Implementation Strategy offered by stakeholders other than the IDI and their effectiveness.</li> </ul>	Review of type and range of support made available to SAIs. Review arrangements for liaison and communication between key stakeholders. Interviews with key stakeholders. Interviews with selected SAIs.
<b>Component 3: Role of Stakeholders</b>			
Relevance	3.1 What is the incentive for SAIs to undergo an assessment?	<ul style="list-style-type: none"> <li>No evaluation criteria; identification of reasons for carrying out an assessment.</li> </ul>	Survey of participating SAIs. Interviews with key stakeholders (INTOSAI regions and Donors)
Efficiency	3.2 Have SAI PMF assessment teams met the requirements of the assessment engagements?	<ul style="list-style-type: none"> <li>Extent to which the interviewed SAIs rate the fulfillment of the assessment engagements</li> </ul>	Review available feedback on the conduct of assessments.
Effectiveness	3.3 Have the leaderships of SAIs published SAI PMF reports? And if not, why not?	<ul style="list-style-type: none"> <li>No evaluation criteria: presentation of results and reasons for publishing/not publishing.</li> </ul>	From IDI results reporting, establish the proportion of finalized assessments that have been published. Review research or investigation carried out by IDI into factors discouraging SAIs from publishing completed assessments. Survey of participating SAIs Interviews with selected SAIs
	3.4 how has the strategy been implemented in the INTOSAI regions? Reasons for full/partial implementation?	<ul style="list-style-type: none"> <li>Assessment of level of activities by INTOSAI regions to promote the roll out of the SAI PMF.</li> <li>Identification of reasons for why some regions have been more involved in the SAI PMF roll out.</li> </ul>	Review each region's arrangements and practices for implementing the strategy and identify aspects of 'good practice'. Establish how many assessments have been carried out by SAIs in each region. Interviews with INTOSAI regions
Impact	3.5 Have SAI PMF assessments been used by SAIs for capacity development planning? [SAI PMF Outcome Indicator 3 measures whether assessment results are reported as having been used as basis for strategic planning or capacity building projects].	<ul style="list-style-type: none"> <li>See question 1.9 above.</li> </ul>	Desk review of IDI data. Interviews with key stakeholders (including Donors). Interviews with selected SAIs. Review a small sample of completed assessments and subsequent strategic and/or capacity development plans (provided documents can be made available) to assess whether weaknesses are adequately addressed.
	3.6 What factors have prevented completed assessments being used to build capacity?		
Partnerships	3.7 Have IDI and key stakeholders worked together to implement the strategy?	<ul style="list-style-type: none"> <li>To what extent do the key stakeholders experience that the achievement (or not) of the Implementation Strategy has been the result of joint work?</li> </ul>	Interviews with key stakeholders.

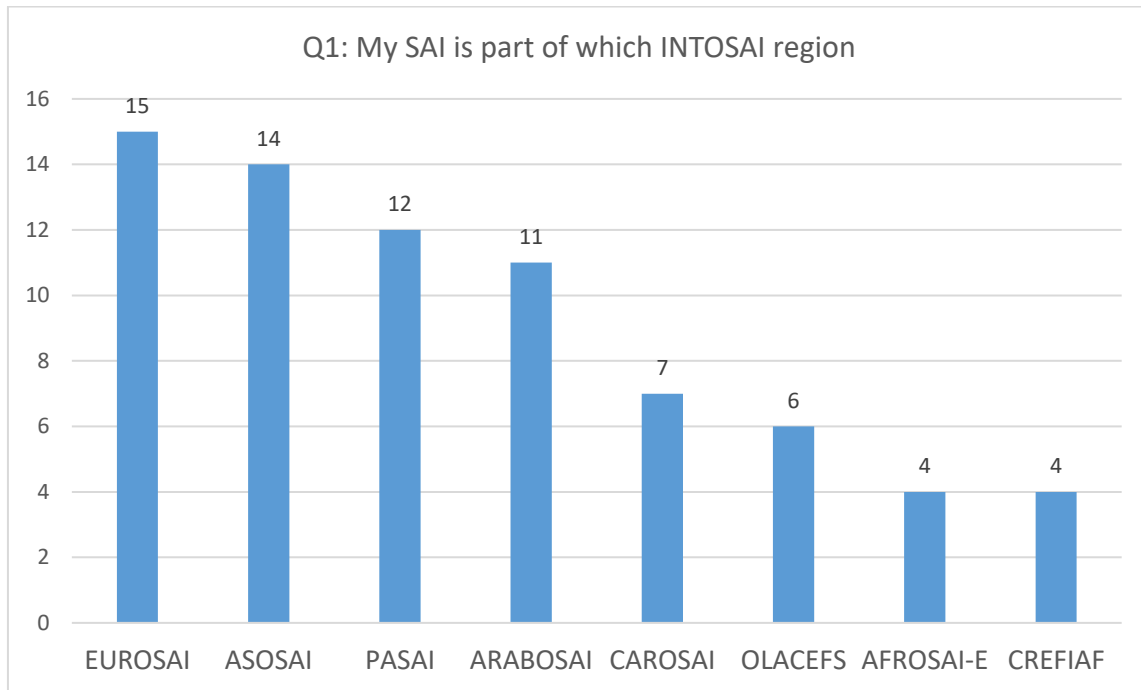
Evaluation Criteria	Evaluation Question	Evaluation Criteria	Evidence Collection Techniques
<b>Component 4: Resourcing of SAI PMF Work</b>			
Sustainability	4.1 Does the availability of financial resources support implementation of the strategy on a sustainable basis?	<ul style="list-style-type: none"> <li>To what extent does IDI state any resource constraints in supporting the Implementation Strategy.</li> </ul>	Identify source of financing for assessments (e.g. SAI, Donor, etc) and identify any trend.
	4.2 Is the pool of SAI PMF trainers and facilitators being maintained adequate in order to provide support to assessments over a long term?	<ul style="list-style-type: none"> <li>Conclusion will be based on an assessment of several factors: survey results indicating if the SAls find the tool and guidance material easy to use, the trends as to stand-alone or supported assessments and the availability of SAI PMF facilitators.</li> </ul>	Survey of SAls Analysis of pool of available SAI PMF facilitators
	4.3 Was gender balance considered in selecting the pool of SAI PMF trainers and facilitators?	<ul style="list-style-type: none"> <li>No evaluation criteria: presentation of gender balance of SAI PMF trainers and facilitators and selection process.</li> </ul>	Identify the gender ratios of trainers and facilitators and any trend over time. Establish whether IDI or key stakeholders have protocols to ensure gender balance.
Partnerships	4.5 Have IDI and key stakeholders developed a resourcing strategy to leverage funds to finance assessments?	<ul style="list-style-type: none"> <li>No evaluation criteria: identification, assessment of viability of and presentation of resourcing strategy.</li> </ul>	Review of resourcing strategy (possibly incorporated in the Strategy, Performance Measurement and Reporting Initiative). Interviews with key stakeholders.



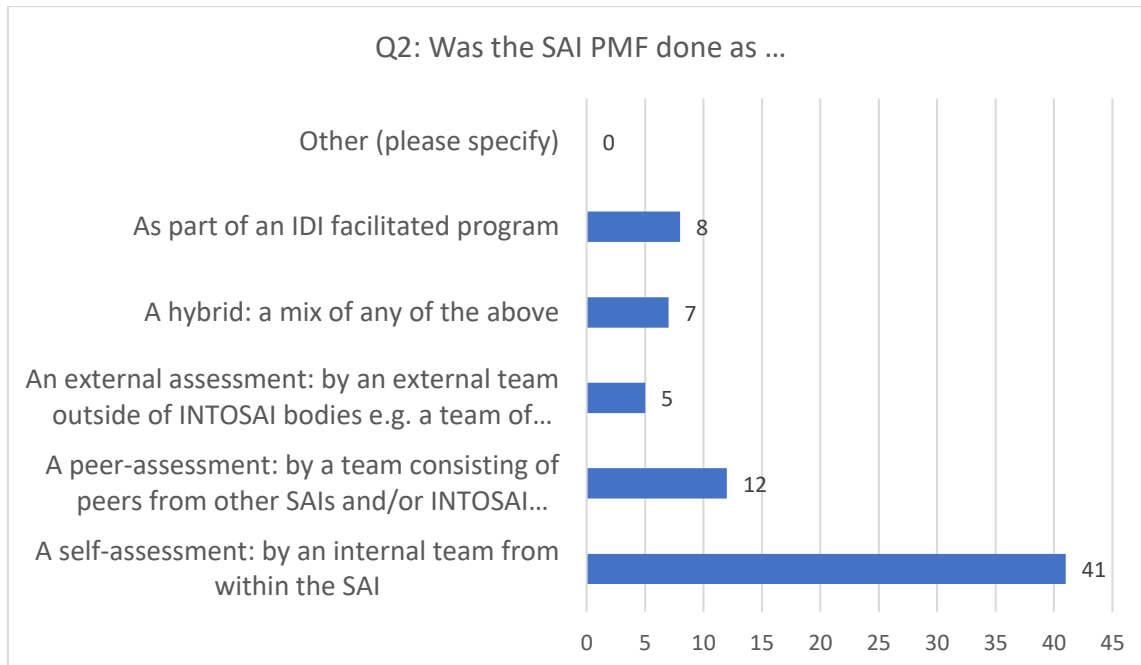
## Appendix 2 List of persons interviewed

Name of person	Institution/organisation
<b>SAIs interviewed</b>	
Meegan Reinhard Clea Lewis	Australian National Audit Office
Ugyen Dorji	Royal Audit Authority of Bhutan
Ronald Castro Chaverri Verónica Carvajal Vásquez	Contraloría General de la República de Costa Rica
Daniela Rodríguez - Coordinator International Relations Isabella de Vásques - Dir of International Relations Hugo Herrera - SAI PMF 2019 team Edison Alviño - Team leader SAI PMF 2019 team Luis Aucapeña - QA team Jayro Rivas - QA team Esteban Miño - Planning Specialist Pablo Vacca - Dir of Planning	Contraloría General del Estado del Ecuador
Ada Segerstam	National Audit Office of Finland
Sairusi Dukono Moshin Ali Kiruwara Tunisalevo Meresimani Vosawale Finau Nagera	Office of the Auditor General, Fiji
Tsotne Karkashadze	State Audit Office, Georgia
Elizabeth Muthani Odede Peter Njogu Gaitho	Office of the Auditor General, Kenya
Shaher S. Qalalweh	State Audit Administrative Control Bureau, Palestine
Sylvina Descarte Gemma Thornhill Digma Herman Cyreene Harris	Office of the Director of Audit, Saint Lucia
<b>INTOSAI Regional Secretariats</b>	
Gorden Kandoro	AFROSAI-E Regional Secretariat
Sinaroseta Palamo-Iosefo	PASAI Regional Secretariat
Victor Enrique Mejía Zuloeta Anne García Cagna Sara Vila Cordova	Former host of CEDEIR/Commission of OLACEFS Contraloría General de la República de Perú
<b>Other Stakeholders</b>	
Cobus Botes	CBC representative/Auditor-General of South Africa
Dafina Dimitrova	IDI
Johanna Gårdmark	CBC representative/Swedish National Audit Office
Ola Hoem	IDI
Arun Manuja	World Bank
Brighton Nyanga	IDI
Jan van Schalkwyk	CBC representative/Auditor-General of South Africa
Deborah Spreitzer	Member IAG/Inter-American Development Bank
Irina Sprenglewski	IDI
Susanne Willie	Chair of IAG/European Commission

## Appendix 3 Survey results



73 responses

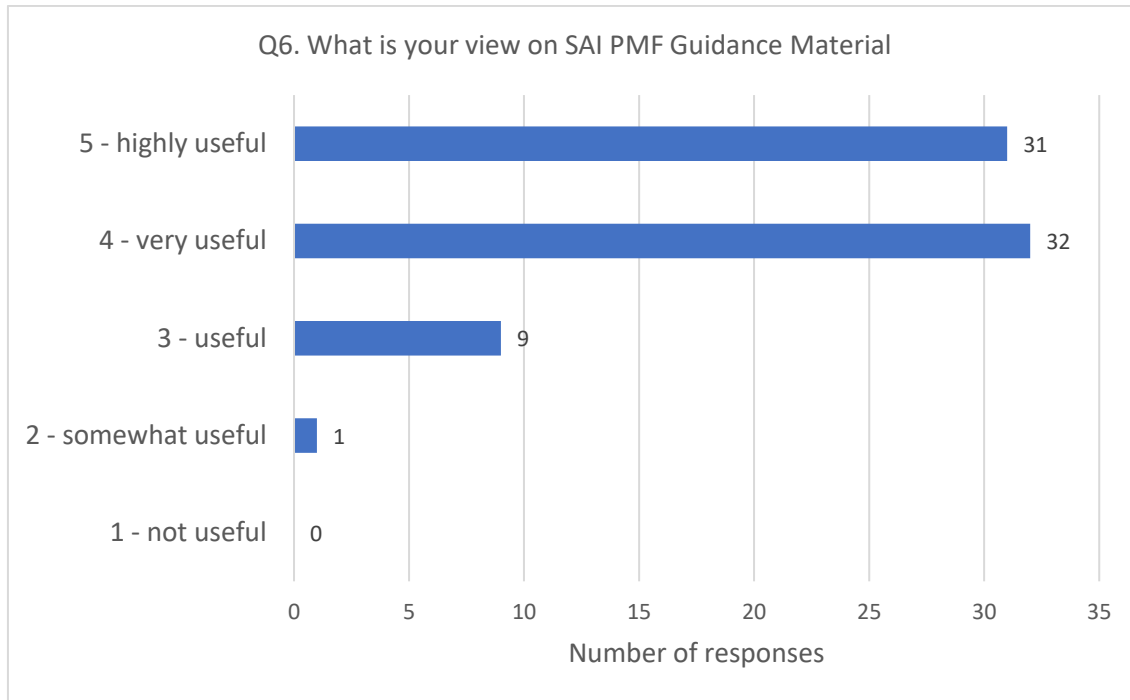


73 responses

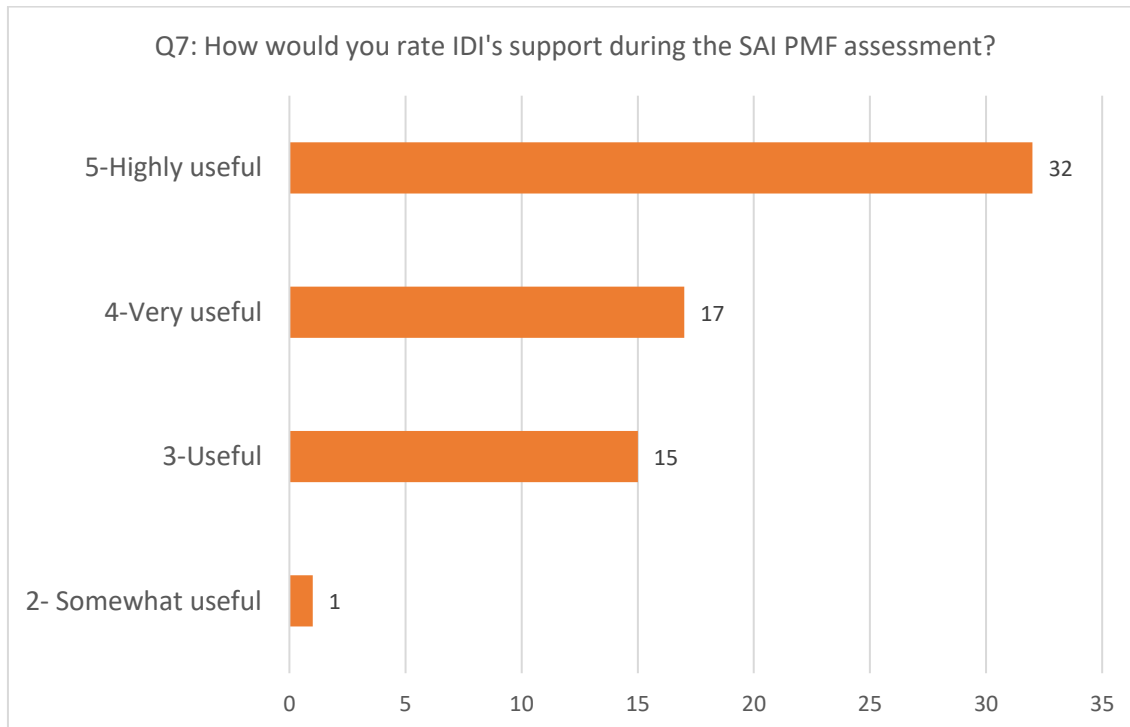
<b>Q3. Why was this approach chosen?</b>	<b>Number of respondents</b>	<b>As % of total respondents</b>
Understand internal performance and inform SAI strategy	14	25%
An IDI/regional body or donor initiative used this approach	13	24%
Wanted to familiar ourselves with the tool & create skills within the SAI	10	18%
Efficiency, practicality and flexibility	8	15%
Already have the knowledge of SAI PMF	7	13%
Peer assessment more independent than self-assessment	3	5%
Total respondents	55	100%

<b>Q4. Why did your SAI decide to do a SAI PMF assessment?</b>	<b>Number of respondents</b>	<b>As % of total respondents</b>
Understand internal performance and inform SAI strategy	26	54%
Benchmark against ISSAIs	7	15%
To assess all SAI work aspects based on internationally recognized methodology	4	8%
In preparation for a peer review	3	6%
Lead by example (both among SAls and at the national level among state agencies)	3	6%
Improve quality of our work	2	4%
Donor agency requested	1	2%
Part of IDI program	1	2%
It is part of our strategy to do a SAI PMF	1	2%
Total respondents	48	100%

<b>5. Were the Terms of Reference for the SAI PMF reviewed by IDI?</b>	<b>Number of respondents</b>	<b>As % of respondents</b>
Yes	53	73%
No	20	27%
Total respondents	73	100%



73 responses



65 responses

7 SAIs responded that they did not make use of IDI's support.

<b>Q8. In what manner could IDI further facilitate SAI PMF assessments?</b>	<b>Responses</b>	<b>As % of total responses</b>
Facilitate assessments through conducting workshops, training courses and discussions of SAI staff carrying out the assessment.	17	53%
Providing direct contact details of IDI experts for immediate help during the process would be of great use	5	16%
Guide us means and ways to resolve and exceptions/gaps and follow-up once the report exists	2	6%
Shortening the tool	2	6%
By developing a lighter process for smaller SAIs	2	6%
Online help desk	2	6%
Maybe information including templates, scoring sheets, etc. should be more visible on the IDI webpage. Not always easy to navigate the PMF section.	1	3%
A possibility to do more limited assessment which focuses on parts of the framework	1	3%
Total responses	32	100%

<b>Q9. Was the most recent SAI PMF assessment published?</b>	<b>Responses</b>	<b>As % of total responses</b>
No	57	78%
Yes	16	22%
Total responses	73	100%

<b>Q10. If the SAI PMF assessment was not published, why not?</b>	<b>Responses</b>	<b>As % of total responses</b>
It is for internal use only	8	21%
The SAI rules prohibit publication	6	16%
Process underway	8	21%
Decision of the President/AG/Top Management	5	13%
Conclusion/summary/abstract published	3	8%
Intend to publish once finalized	2	5%
Report shared with peer SAIs if requested	1	3%
Presented to PAC but not published	1	3%
Other	3	8%
Blank	1	3%
Responses "not published"	38	

<b>Q11. To what extent has the SAI PMF assessment been of use in improving your SAI's functioning?</b>	<b>Responses</b>	<b>As % of responses</b>
In preparation of the strategic/operational plan/objectives	31	48%
In improving policies/audit practices	12	18%
Allowed us to see gaps, weaknesses	5	8%
Better competence in ISSAIs and good practices	4	6%
Improving internal governance and capacity building plans	4	6%
Improving communication with the related parties	3	5%
Identify & improve the legal framework of the SAI	2	3%
understanding how to resolve gaps/weaknesses/irregularities	2	3%
Better alignment to ISSAIs	2	3%
Total responses	65	

## Appendix 4 Analysis of SAI PMF Reports and Strategic / Action Plans

As part of our methodology to determine to what extent the results of SAI PMF assessments have been acted upon, we reviewed the results of SAI PMF assessments (by reference to report summaries) and the content of follow-on strategic and action plans for three SAIs. The results of this analysis are set out below and show that most of the main points raised by the assessment were incorporated in development plans.

### SAI A

Main points raised by SAI PMF Assessment	Point covered
Practices/processes for developing and monitoring strategic, business and audit plans not documented	Yes
Internal controls not regularly reviewed	Yes
No overall office-wide audit plan	Yes
Lack of expertise to conduct performance audits	Yes
No compliance audit manual and no systematic process for selecting audits	Yes
Strengthening financial audit risk assessment and determination of level of testing	Yes
No review of administrative support functions	Yes
No office-wide HR strategy	Yes
Training plans not specific to different types of audit	Yes

### SAI B

Main points raised by SAI PMF Assessment	Point covered
Lack of financial and organizational independence	No
Performance not assessed according to indicators in strategic plan	Yes
No clearly defined system for identifying, mitigating and monitoring major operational risks	Yes
QA system limited to financial audits	Yes
Improving audit coverage (dependent on structural reforms to public financial management system)	Yes
Inadequate guidelines for conducting compliance audits	Yes
No formal strategy for citizen engagement	Yes

## SAI C

Main points raised by SAI PMF Assessment	Point covered
Lack of financial and administrative independence	Yes
Inconsistent compliance with audit standards	Yes
No comprehensive audit plan	No
No cross-cutting compliance audits	Yes
Audit manual does not include compliance audit	No
Better use of IT and resource (time) management	Yes
External audit of SAI carried out by Ministry of Finance Internal Audit Unit	No
No in-house unit for audit methodology development and training	Yes