Supreme Audit Institutions Performance Measurement Framework:

Final Progress Report Development Phase

23 September 2016

The INTOSAI Working Group on the Value and Benefits of Supreme Audit Institutions (WGVBS)

Contact Details

INTOSAI-Donor Secretariat: INTOSAI.donor.secretariat@idi.no

Table of Contents

1. SAI PMF Development Phase, Recent Progress

The development of SAI PMF was mandated by the XXth INTOSAI Congress in Johannesburg in 2010, and has taken place under the auspices of the WGVBS. A Task Team of volunteers was established[1] to take forward the technical development work. Upon request from the WGVBS, the INTOSAI-Donor Secretariat (Secretariat) within IDI has been the coordinator for the task team and the global coordinator and support function on SAI PMF. The process and timetable for finalising and approving SAI PMF was endorsed by the WGVBS at its 7th meeting in September 2014.

SAI PMF is not an ISSAI and is therefore not strictly required to follow the due process for ISSAIs. However, the WGVBS and the Task Team have been committed to following the INTOSAI due process to the extent possible. The process for SAI PMF has entailed:

1) **Project Proposal:** A Concept Note[2] including organization and timelines for the development of SAI PMF was approved by the WGVBS and the Knowledge Sharing Committee (KSC) in 2012.

2) **Exposure Draft:** The SAI PMF Pilot Version was approved by the WGVBS and KSC in 2013 for public exposure and pilot testing, and published on the IDI website.[3] The pilot phase and public consultation was launched at XXI INCOSAI in 2013. A 90-day consultation on the SAI PMF Pilot Version ran from December 2014 until March 2015, and the pilot phase lasted until May 2015. The purpose of the pilot phase was to ensure that SAI PMF is applicable for different types of SAIs, different regions and SAIs at different levels of development. The Task Team received input from around 20 SAI PMF pilot assessments, and received more than 200 comments from 30 organisations in the consultation phase.

3) **Endorsement Version:** The Task Team's considerations regarding the comments received through the official consultations and the pilot phase were endorsed by the WGVBS at its 8th meeting in Nanjing in September 2015. The comments and the Task Team's responses were subsequently published on the IDI website.4 The comments were addressed in version 3.1 of the SAI PMF (January 2016), which was tested in two SAIs in early 2016. The following version 3.2 (February 2016) reflected the experiences from those two pilots, and was shared with the WGVBS and the SAI PMF Reference Group for review in February 2016. Their comments were addressed in the first draft of the Endorsement Version (May 2016), which was shared with the WGVBS in May 2016 after the WGVBS had decided that the amendments from the Pilot Version

---

[1] Consisting of the SAIs of Bahrain, Brazil, Chile, Germany, India, Mexico, the Russian Federation and the United Kingdom, as well as the AFROSAI-E Secretariat, the CREFIAF Secretariat and the Inter-American Development Bank. A wider Reference Group of interested stakeholders has provided input at key stages in the development process. In addition, a working group representing SAIs with jurisdictional functions has provided input from the perspective of SAIs of that model.

[2] http://www.idi.no/Filnedlasting.aspx?MId1=102&FilId=594

[3] http://www.idi.no/Filnedlasting.aspx?MId1=130&FilId=821

did not entail material changes to the framework that would warrant a new global re-exposure. The first draft Endorsement Version also included amendments to the indicators for SAIs with jurisdictional functions, which had been elaborated through dialogue with a group of SAIs under AISCCUF, an organization for French speaking SAIs, and other SAIs with jurisdictional functions, in early 2016. A slightly updated draft of the Endorsement Version was put forward to the WGVBS meeting in Arusha in August 2016 and to the KSC meeting in Mexico City in September 2016. The WGVBS and the KSC approved that the exposure comments had been appropriately reflected, that the agreed process had been followed, and that the document could be forwarded to the INTOSAI Governing Board.

Following its meeting in December 2016, the Governing Board will refer the Endorsement Version to INCOSAI for final endorsement.

2. SAI PMF Roll-out Strategy

The SAI PMF roll-out strategy from 2013[4] has the following three main objectives:

- Ensuring the framework is relevant and applicable to all SAIs, regardless of their level of development, administrative heritage and legal mandate
- Ensuring that the mechanism for measuring performance is properly calibrated so that it is neither too hard nor too soft, and can identify differences in levels of performance between SAIs
- Ensuring that assessors applying the framework are appropriately experienced, trained and supported to ensure the framework is applied consistently

The first two points have necessitated extensive testing of the framework in a number of diverse environments, obtaining assessment results and feedback from assessments and analysis of the resulting indicator scores to ensure the scoring system is properly calibrated. This was the rationale for the extensive second phase of SAI PMF piloting, which ran from July 2013 to May 2015. In this context it has also been important that the pilots have included self-assessments, peer assessments and external assessments, to test that the SAI PMF is appropriate for alternative assessment approaches.

To enable consistent application of the framework during piloting, the development of sufficient numbers of SAI PMF assessors to participate in pilots in each of INTOSAI's different regions and language groupings has been necessary. This is the third objective of the roll-out strategy. It has further required the development of SAI PMF facilitators capable of training assessors, in different languages, on the use of the SAI PMF, and raising awareness of all stakeholders on the framework. Finally, a support function for SAI PMF is required, to guide assessors in the conduct of assessments in different languages, including the capacity to undertake quality assurance reviews of SAI PMF assessments.

---

[4] Available at http://www.idi.no/artikkel.aspx?MId1=143&AId=1063

Further targets[5] set in connection to the roll out of SAI PMF include:

- SAI PMF piloted in 30 countries (by the end of 2016): **ACHIEVED**
- 16 training courses delivered by end of 2015: **ACHIEVED**
- 340 assessors trained (by the end of 2016): **ACHIEVED**
- At least eight INTOSAI regions have access to three or more SAI PMF assessors and one or more SAI PMF trainer (by the end of 2016): **ACHIEVED**
- At least 90 % of draft SAI PMF assessments are quality assured by the INTOSAI-Donor Secretariat: **off-target**
- At least 80 % of terms of reference (ToRs) for SAI PMF assessments are quality assured by the INTOSAI-Donor Secretariat: **off-target**

3. Developing a Global Network of SAI PMF Assessors and Facilitators

3.1 Training Courses

29 SAI PMF training courses have been run since March 2013: eight in 2013, nine in 2014 and twelve in 2015. The majority of courses have been offered on a regional basis in response to demand and willingness of SAIs and donors to host the courses, courses held in English and French have seen participation from a variety of INTOSAI regions. Four courses have been delivered to participants from individual SAIs that were in the planning phase of an assessment, two others to participants from sub-national audit institutions.[6] In total 16 courses have been run in English, three in French, four in Spanish, three in Arabic and three in Portuguese.[7] An overview of the number of courses physically delivered in each region is provided in figure 1 below.

---

[5] Taken from the INTOSAI-Donor Cooperation logframe, agreed in 2012
[6] TCU (SAI Brazil) has held two training courses for participants from Brazil's sub-national audit institutions
[7] The SAI PMF roll-out strategy identifies the following target languages: English, French, Spanish, Arabic, Portuguese and Russian.
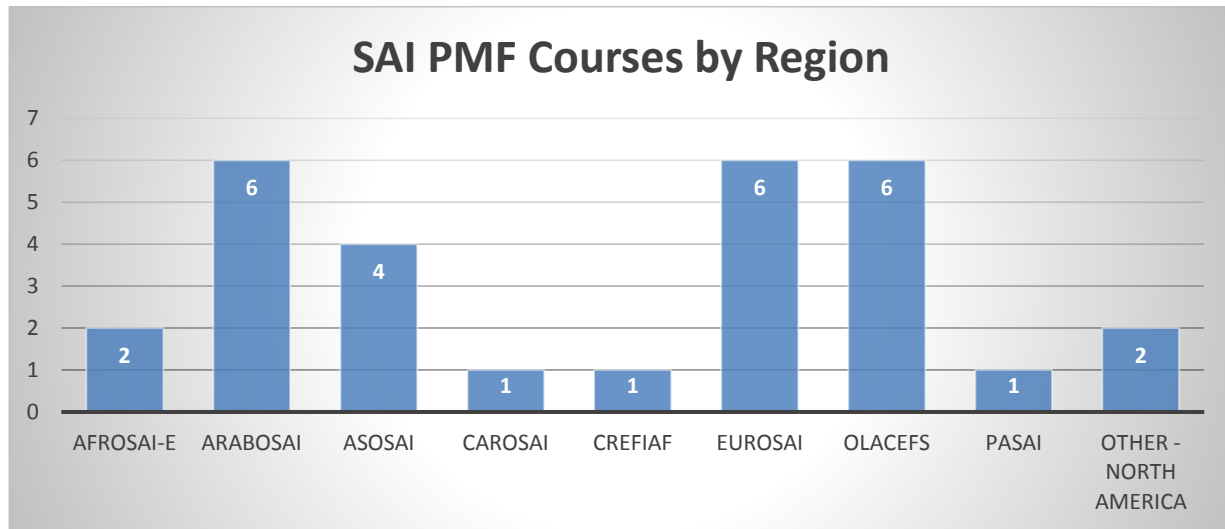
Figure 1 shows the total number of SAI PMF training courses held by region

3.2 SAI PMF Assessors

Progress on the roll-out strategy in terms of total number of assessors trained is shown in figure 2. 835 people have been trained since March 2013. The target of trained assessors (340) has been significantly exceeded. The detailed targets[8], by gender and source (INTOSAI, donor, consultant), have also mostly been achieved.[9] SAIs, donors and consultants nominate the participants; to date, only 36% of participants have been female. This represents only a slight increase from last year. The gender breakdown of course participants from SAIs, by region, is further analysed in figure 2.

---

[8] Set in the INTOSAI-Donor Cooperation logframe, agreed in 2012
[9] The number of female consultant assessors and trainers is slightly below target (7 vs 10 and 3 vs 5, respectively).
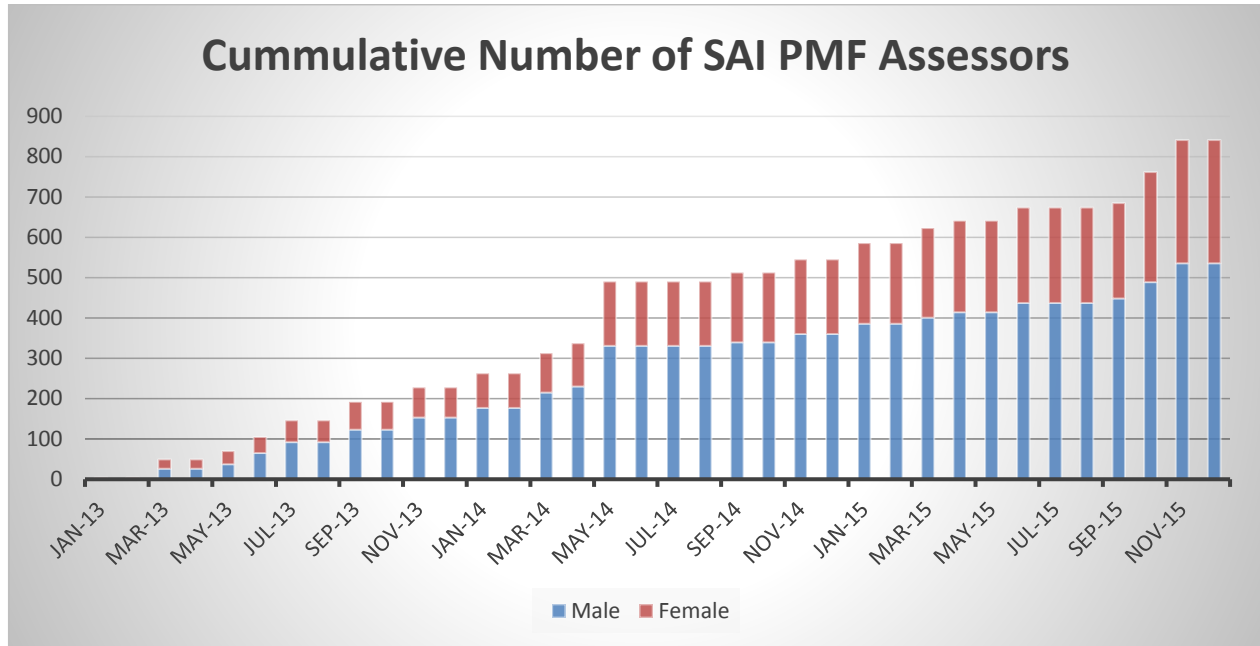
Figure 2 shows the progress in number of trained SAI PMF assessors, by gender breakdown

The numbers of trained SAI PMF assessors by INTOSAI region is shown in figure 3 below. All regions have more than 20 trained assessors. OLACEFS has the most trained assessors, which reflects the continued huge level of interest and commitment to SAI PMF within OLACEFS.
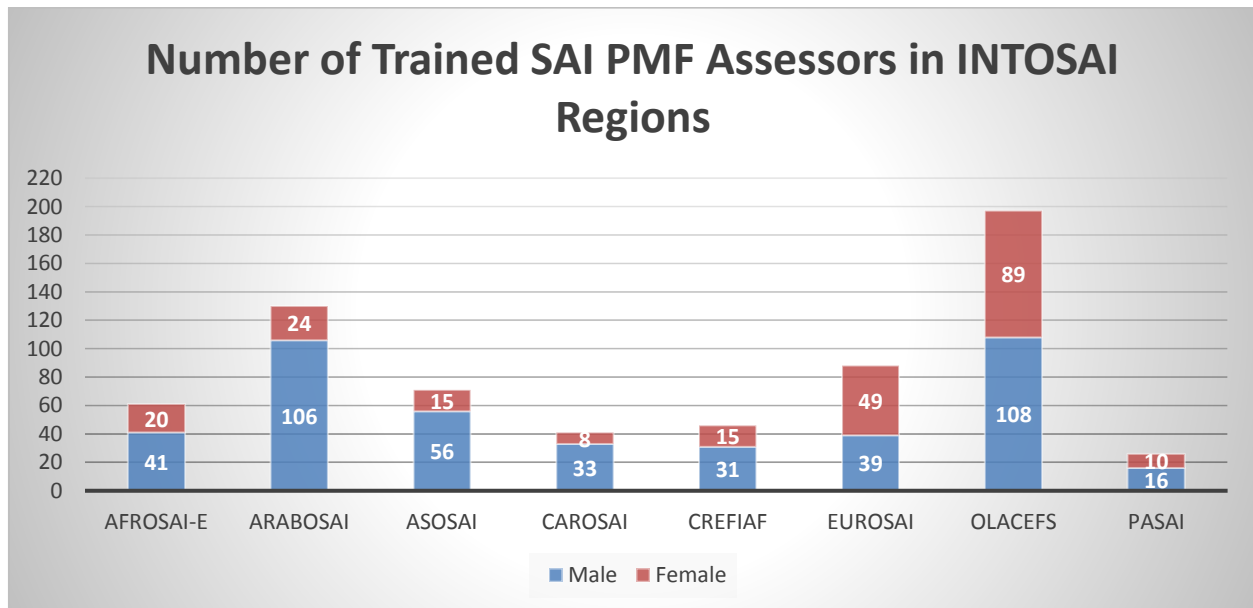

Figure 3 shows number of trained SAI PMF assessors, by INTOSAI region

As last year, with the exception of EUROSAI and OLACEFS, all regions show a clear male gender bias in the selection of participants for SAI PMF training. This is most significant in ARABOSAI, but also prevalent in ASOSAI and CAROSAI. It should be noted that participants at SAI PMF training courses tend to be people with senior positions in the SAI, and/or roles in strategic planning, performance measurement and reporting departments. These figures may reflect that senior positions in many SAIs continue to be male dominated.

Trained assessors	AFROSAI-E	ARABOSAI	ASOSAI	CAROSAI	CREFIAF	EUROSAI	OLACEFS	PASAI	**Total**
Female %	33	18	21	20	33	56	45	38	**35**[10]

Figure 4 gives the percentage of trained female SAI PMF assessors, by INTOSAI region

Given this gender bias, the INTOSAI-Donor Secretariat is now monitoring and reporting on the gender balance on SAI PMF courses. The course invitation letters encourage SAIs to consider the gender balance when nominating course participants. However, the Secretariat does not interfere in the selection of course participants, and has not refused any registrations from SAIs.

The SAI PMF training course is divided into two parts. Part A provides a full run through of the use of the SAI PMF, and is the minimum requirement to give participants the skills to apply SAI PMF. Part B takes a train-the-trainers approach, examining the skills of participants to deliver SAI PMF training, and an opportunity for participants to deepen their understanding. It recaps basic facilitation techniques, but is not a substitute for full train-the-trainers and facilitation training. Participants receive a certificate for completing Part A and another for Part B, and are included on the list of trained SAI PMF assessors. Future SAI PMF facilitators are selected from those completing both parts, according to location and language skills required for future courses, based on the Secretariat's assessment of their facilitation skills and understanding of SAI PMF. Facilitators are first used to co-facilitate a course led by a member of the Secretariat, before being asked to lead future courses. The total numbers of people completing parts A and B, and gaining experience as SAI PMF training course facilitator, are shown below.

---

[10] This figure is slightly different from the % of trained female assessors overall (which is 36 %) because only participants from SAIs that are members of an INTOSAI region are counted. The % of women increases slightly when participants from donor organizations, consultants and SAIs without a regional membership are included.

Progress on SAI PMF Training

EXPERIENCED SAI PMF FACILITATORS: 33

TRAINED SAI PMF TRAINERS (PART B): 283 | 154

TRAINED SAI PMF ASSESSORS (PART A): 535 | 300

(x-axis: 0, 100, 200, 300, 400, 500, 600, 700, 800, 900, 1000)
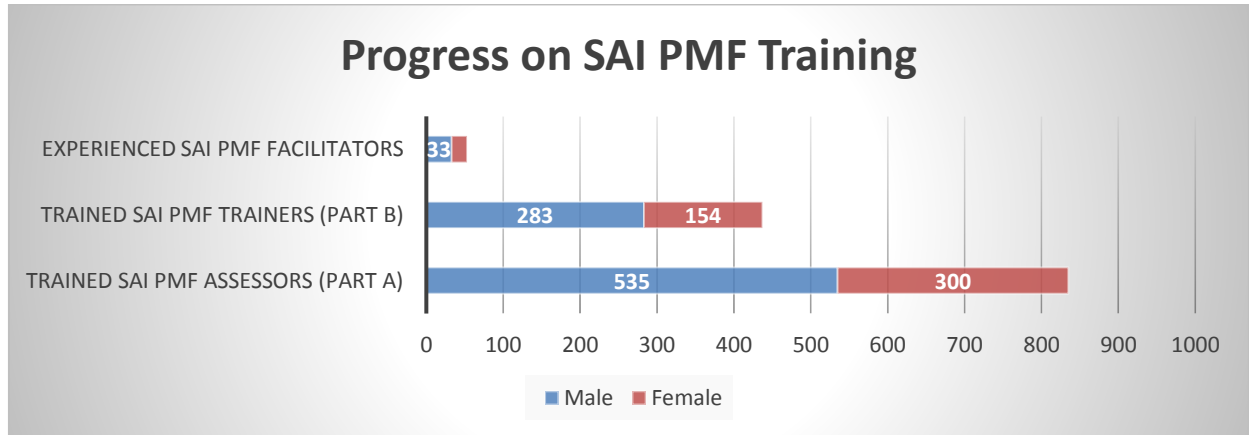
■ Male ■ Female

Figure 5 shows the numbers of people that have been part of a SAI PMF training course part A, part B and gained experience as SAI PMF training course facilitator

3.3 SAI PMF Facilitators

A global network of people who can effectively facilitate SAI PMF training courses has been essential to all aspects of the SAI PMF roll-out strategy. These facilitators not only deliver SAI PMF training courses, but are champions for promotion of the tool in their regions, and represent an important source of potential assessors for future assessments. Figure 6 below shows the source of SAI PMF training course facilitators: one facilitation of one SAI PMF course is shown as one unit: each unit is probably worth about six working days on average. In total, there are 91 facilitation units, which have been delivered by 53 facilitators from 26 organisations.
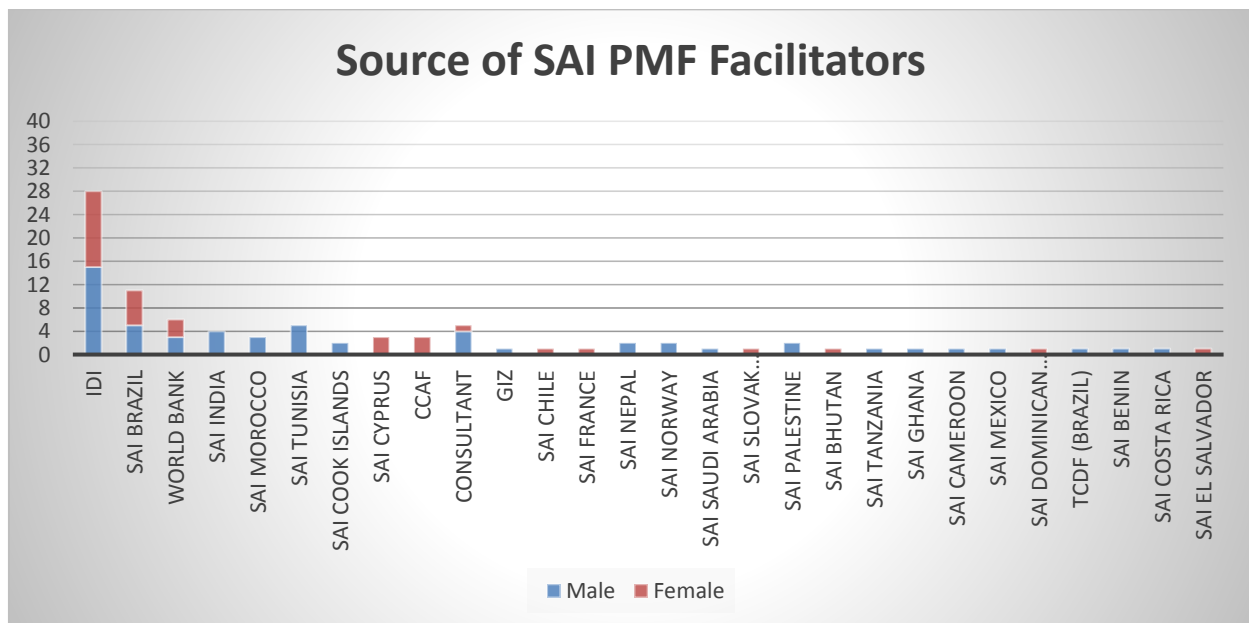
Source of SAI PMF Facilitators

(y-axis: 0, 4, 8, 12, 16, 20, 24, 28, 32, 36, 40)

(x-axis categories: IDI, SAI BRAZIL, WORLD BANK, SAI INDIA, SAI MOROCCO, SAI TUNISIA, SAI COOK ISLANDS, SAI CYPRUS, CCAF, CONSULTANT, GIZ, SAI CHILE, SAI FRANCE, SAI NEPAL, SAI NORWAY, SAI SAUDI ARABIA, SAI SLOVAK..., SAI PALESTINE, SAI BHUTAN, SAI TANZANIA, SAI GHANA, SAI CAMEROON, SAI MEXICO, SAI DOMINICAN..., TCDF (BRAZIL), SAI BENIN, SAI COSTA RICA, SAI EL SALVADOR)

■ Male ■ Female

Figure 6 shows the source organisations of the SAI PMF training course facilitators

As is evident from the data, support for facilitation of training is provided by a broad group of different organisations, and the high number of training courses could not have been delivered without this support. Beyond IDI, the support of SAI Brazil, the World Bank, SAI Tunisia and SAI India has been the most significant. The Secretariat, on behalf of the WGVBS, expresses its appreciation to all the above organisations for their support. It must be acknowledged that all the support provided to the Secretariat, above, has been in-kind support.[11]

4. SAI PMF Assessments

4.1 Progress of SAI PMF Assessments globally

The Secretariat maintains a monitoring sheet to track progress in implementation of SAI PMF assessments around the world. It has actively approached SAIs and other contacts to get updated information on progress. As the SAI PMF is a global public good, and its use is voluntary, there may be assessments about which the Secretariat is not fully informed. The progress on assessments for the period 2014-2016[12] using the SAI PMF, according to the information of the Secretariat, is shown in figure 7 below. The numbers are cumulative, so that the number of proposed assessments incorporates the assessments that are at the more advanced stages as well. The figure shows that there has been a steady growth in assessments since 2014, which indicate a steady growth in the interest and understanding of the usefulness of the tool.
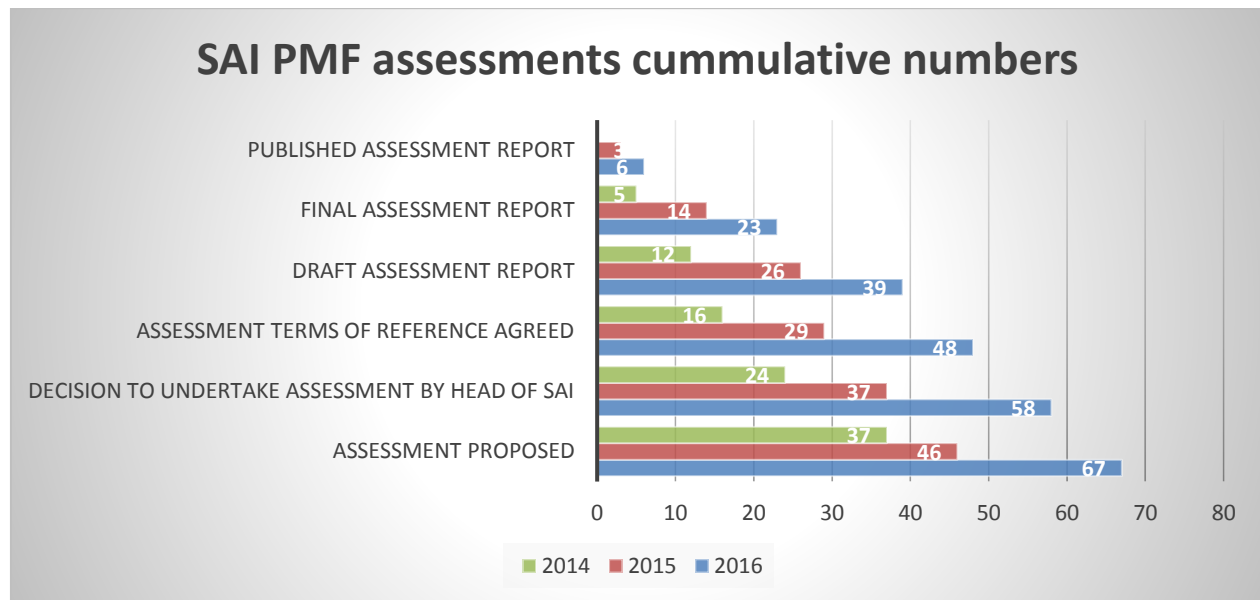

Figure 7 shows the progress in number of assessments globally

---

[11] With the exception of courses delivered by consultants.
[12] As of September 2016

The map below provides the geographical distribution of SAI PMF assessments across the world. It shows the stage of progress, and which version of the SAI PMF that has been used for the assessments. The map shows that SAI PMF is used in all INTOSAI regions, although OLACEFS stands out as the most active region. A growing interest in the tool is the evident in CAROSAI, PASAI, AFROSAI-E and EUROSAI. In all these regions, new SAIs have embarked on implementing the SAI PMF during the last year.

SAI PMF Assessments as at September 2016
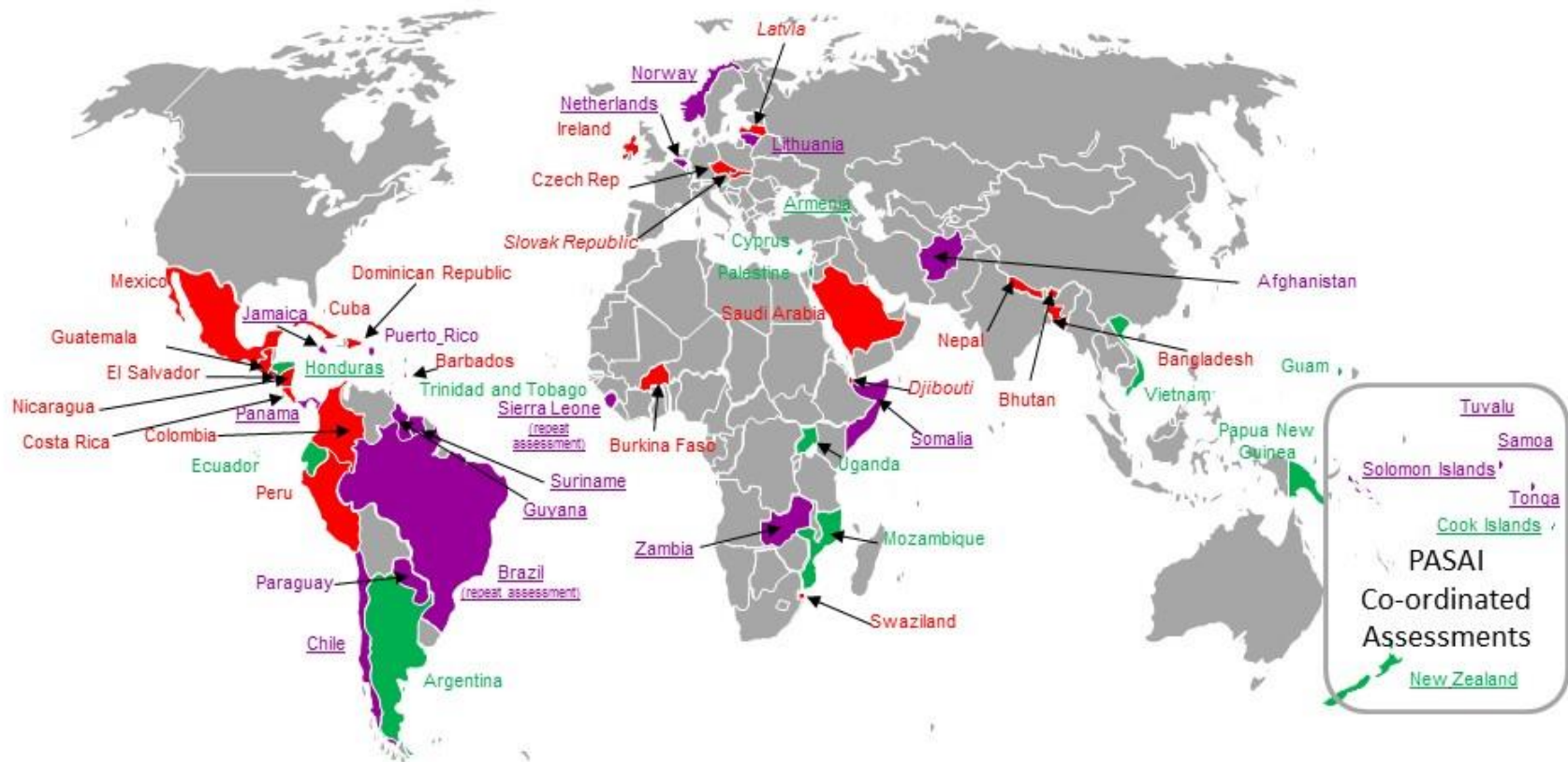
Italics: based on earlier versions of SAI PMF
Normal: based on SAI PMF Pilot Version
Underlined: based on later versions of SAI PMF (v. 3.1, 3.2 and Endorsment Version)

Final report   **Draft report**   **Assessment decided by head of SAI**

Figure 8 below shows the distribution of approaches among the assessments. Self-assessment is the most common assessment approach; additional 11 percent have chosen self-assessment with the guidance of a consultant (facilitated self-assessment). Peer review entails that a peer SAI(s) or INTOSAI body carries out the assessment. External assessment entails that e.g. a donor agency or a consultant carries out the assessment. Finally, a hybrid assessment is a combination of any of the other approaches.
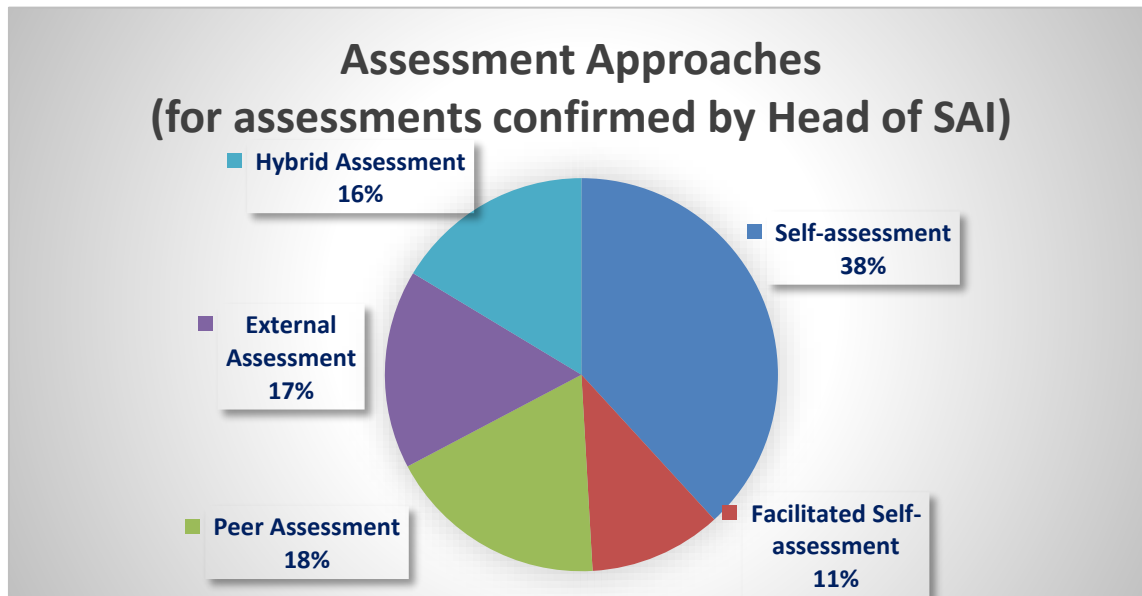

**Assessment Approaches
(for assessments confirmed by Head of SAI)**

- Hybrid Assessment 16%
- External Assessment 17%
- Peer Assessment 18%
- Facilitated Self-assessment 11%
- Self-assessment 38%

Figure 8 shows distribution of assessment approaches

4.2 Supporting the Quality of SAI PMF Assessments

High quality SAI PMF reports based on correct facts are fundamental if the SAI PMF reports shall form a solid basis for strategic planning, further capacity development, monitoring performance over time, and identifying the results of capacity development initiatives. Low quality assessment reports that are based on facts that are embellished and/or a more or less deliberate interpretation of the framework that evaluates the SAI's performance to be better (or worse) than it really is does not only limit the usefulness of the report for the SAI in question. It will also damage the reputation of SAI PMF as a credible measurement framework.

A key element of the SAI PMF Roll-out strategy was the establishment of "a **support function** able to provide remote assistance to SAI PMF assessment teams throughout the assessment process, from concept initiation through terms of reference, field work, report drafting, quality assurance and

finalization".[13] The INTOSAI-Donor Secretariat coordinates the SAI PMF support function, and provides support to individual SAI PMF assessments in the following ways[14]:

1. through the development of guidance material, like "Guidance for assessors" and "Frequently Asked Questions"
2. through advice to assessment teams on planning an assessment, provision of guidance such as example ToRs and reports, response to ad hoc queries and clarifications on the SAI PMF
3. through guidance to assessment teams on completion of the qualitative assessment in SAI PMF at knowledge sharing and QA workshops
4. through active participation as members of the assessment teams
5. through offering a quality assurance (QA) function (with the support of a growing network of QA reviewers from other organizations).

The Secretariat developed and issued two key guidance documents for assessors in February 2015. Both are available in English, French, Spanish and Arabic. The "Guidance for assessors"[15] describes the assessment process and provides guidance on the planning, fieldwork and reporting stages of the assessment. The "Guidance on Indicators – Frequently Asked Questions"[16] presents responses to questions the Secretariat has received about the interpretation and scoring of specific indicators. The Secretariat will keep updating these documents as experiences from assessments grow.

In addition to this, the Secretariat answers ad-hoc-queries and requests for guidance from assessment teams. These requests are normally sent either through email or are posted in the Virtual Community (see below). The questions often relate to planning and the practical organization of assessments (templates for ToRs, reports, working papers), as well as to interpretation and scoring of indicators within the specific context of the assessments.

The SAI PMF Virtual Community was launched in November 2014 as an online discussion forum for trained SAI PMF assessors. There are discussion fora under different headings related to the SAI PMF; including the different domains of the framework (e.g. Domain D Audit Standards and Methodology, Domain B on Independence and Legal Framework) and the process of undertaking a SAI PMF assessment. The Secretariat attempts to stimulate discussion on a regular basis. It was created to enhance communication and sharing of experiences among assessors who run SAI PMF assessments. The

---

[13] SAI PMF Roll-out Strategy, page 4
[14] SAI Brazil has been supporting the Secretariat in this role in OLACEFS and Portuguese speaking countries, as part of an MoU with the Secretariat
[15] Available at http://www.idi.no/Filnedlasting.aspx?MId1=130&FilId=1146
[16] Available at http://www.idi.no/Filnedlasting.aspx?MId1=130&FilId=1147

Virtual Community is hosted on the IDI e-learning portal, and is available in English, Spanish and French.[17]

At the end of 2014, the Secretariat saw a need for the provision of more advanced support to assessment teams that were underway of conducting assessments, and developed the SAI PMF Knowledge Sharing and Quality Assurance workshop. The participation for these workshops has been restricted to members of assessment teams. The objective of these workshops has been to develop experts with a deep understanding of SAI PMF, to be able to conduct high quality SAI PMF assessments and potentially conduct independent reviews of others' reports. Key elements of the workshop have been knowledge sharing between participants, learning how to develop the qualitative assessment of the SAI PMF report identifying root causes of performance and linkages between performance in different areas, learning about the process of independent review and practical exercises in conducting an independent review of adherence to SAI PMF methodology. Four workshops have been held so far (in 2014-15), these were held in OLACEFS, ASOSAI and EUROSAI. A specialized QA workshop with a limited number of participants was held in Mexico City in 2016, focusing especially on developing independent reviewers of quality for the OLACEFS region. The workshop focused on how to conduct independent review, and included practical experience through review of an assessment report with the issuance of a final review statement.

The Secretariat has participated directly in assessment teams in a limited number of assessments. Of the 58 assessments which have come to the stage of having been decided by the Head of SAI (or further), the Secretariat has been directly involved in eight assessments, providing either the team leader (six assessments[18]) or a team member (two additional assessments[19]). For the members of the Secretariat it has been important to gain practical experience from a SAI PMF assessment, in order to be able to contribute both to the improvement of the framework through the SAI PMF task team, and to provide high quality training and advice to assessors. Their involvement has however been limited to a low number of assessments each.

The final way the Secretariat supports assessments, is through independent reviews of draft ToRs and draft assessment reports (quality assurance – QA). SAI PMF QA guidance was developed, tested and published in May 2014, and updated in August 2014.[20] It covers QA of the process, from ToRs to final report, and highlights the importance of independent review of both the correctness of facts and adherence to SAI PMF methodology in draft reports. The main focus of the independent reviews that the

---

[17] The Virtual Community is available at http://lms.idielearning.org/my/
[18] Sierra Leone *2, Djibouti, Norway, Cook Islands, Bhutan
[19] Barbados, Burkina Faso. Provided also team members to Sierra Leone (second assessment), SAI Norway, Cook Islands.
[20] Available at http://www.idi.no/artikkel.aspx?MId1=130&AId=900

Secretariat has carried out has been to check adherence to the SAI PMF methodology, as the check of facts should be done by someone who is familiar with the context of the particular SAI in question.

4.3 Independent Review of Quality

As coordinator of the support function on QA, the Secretariat offers to make high quality arrangements for independent review for all SAI PMF assessments on request. The check of facts (independent review of facts) should be done by someone who is familiar with the context of the particular SAI in question. The independent review of SAI PMF reports' adherence to SAI PMF methodology (formerly called QA of adherence to SAI PMF methodology in the SAI PMF Pilot Version) is either carried out by staff of the INTOSAI-Donor Secretariat, or by a suitably experienced member of the SAI PMF pool of experts. In both cases, the QA guidance is followed and the review comments clearly documented. In the limited number of cases where the Secretariat is directly involved in the assessment team, measures are taken to ensure the objectivity and independence of the reviewer.

As can be seen in the figure below, the Secretariat has carried out or arranged independent reviews of 41 % of the Terms of Reference and 56 % of draft assessment reports. This is below the target as it was set in the INTOSAI-Donor Cooperation logframe for 2015 from 2012 (80% and 90%).
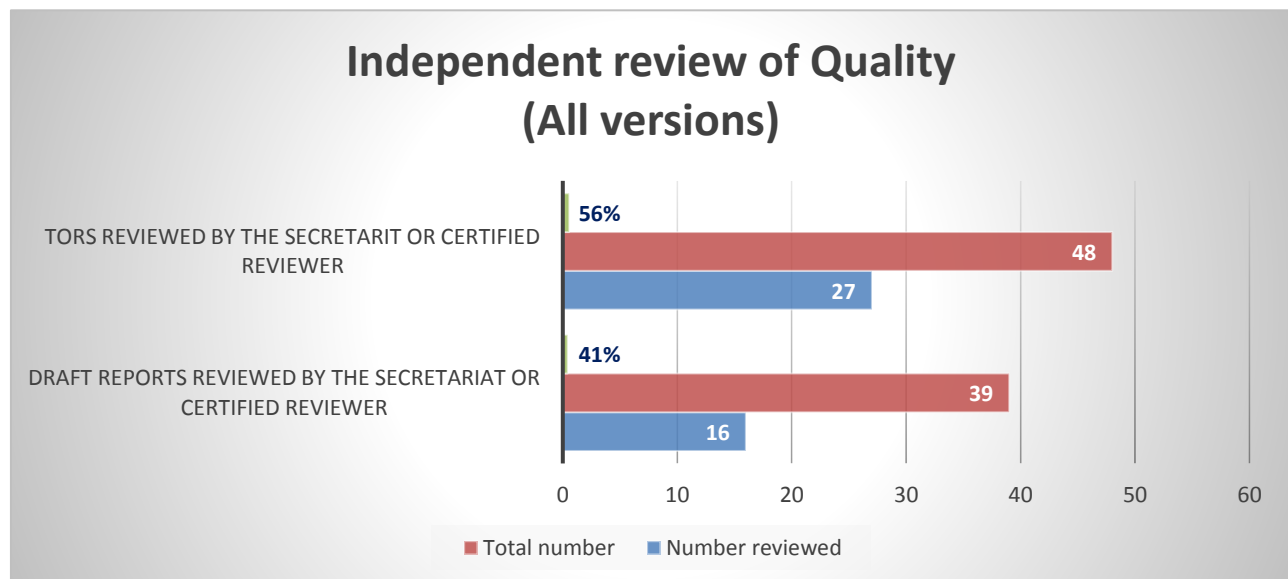

Independent review of Quality (All versions)

TORS REVIEWED BY THE SECRETARIT OR CERTIFIED REVIEWER: 56%, 48 (Total number), 27 (Number reviewed)

DRAFT REPORTS REVIEWED BY THE SECRETARIAT OR CERTIFIED REVIEWER: 41%, 39 (Total number), 16 (Number reviewed)

Legend: ■ Total number ■ Number reviewed

Figure 9 shows the number of ToRs and draft reports that have been reviewed by the Secretariat or a certified reviewer

There may be legitimate reasons for SAIs not requesting QA, such as self-assessment reports only being available in a local language, and the time and cost of translation being prohibitive. Or, the SAI may believe that for the specific purpose of the assessment, an independent QA review is not necessary.

The percentage of ToRs and draft reports shared for independent review is a concern. The Secretariat's view is that independent review of ToRs is important by ensuring the assessment process is designed

appropriately at the outset. Independent review of draft reports, covering whether the framework is properly applied and sufficient evidence included in the report to justify the findings, would add value to any SAI PMF assessment, regardless of the purpose. The knowledge sharing and QA workshops have helped stimulate the awareness of and interest in independent review of quality, and great progress have been made in promoting the independent review of reports' adherence to SAI PMF methodology. The Secretariat has received requests to arrange independent review of quality for a growing number of assessments with agreed ToRs: the percentage of draft reports with arranged independent review by the Secretariat will have risen to 71% percent if and when these are finalized.[21]

4.4 Building a Network of Independent Reviewers

To undertake an effective independent review of quality, the reviewer should have an excellent understanding of SAI PMF, experience from attending SAI PMF training and active involvement in a SAI PMF assessment, and a detailed understanding of the QA approach, ideally achieved through participation in the knowledge sharing and quality assurance workshops the Secretariat is offering. Ideally, they should also have QA experience from their own work environment. The Secretariat recognises the importance of developing a global network of independent reviewers as more SAI PMF assessments reach draft report stage. This will increase the overall capacity for independent reviews, ensure that independent reviews can be done of reports in a range of different languages, and also enable SAIs to benefit from peer learning in the process.

To increase the overall capacity for independent reviews and ensure these can be done for reports in a range of different languages, the INTOSAI-Donor Secretariat is developing a global network of reviewers. A certification system for SAI PMF experts has been developed, and the Secretariat keeps a record of people globally and regionally that have attended SAI PMF training courses and workshops, facilitated these, been part of assessments, done independent reviews of quality etc. This system identifies each SAI PMF expert's experience level. In addition, the Secretariat is targeting development of people with the needed skills level through workshops and training events.

The number of SAI PMF experts that have the right skills and knowledge to do independent reviews of adherence to SAI PMF methodology is increasing. Particularly in OLACEFS, the high level of interest and activity[22] has led to the development of a strong network of potential QA reviewers, with good prospects of several SAIs being involved in QA reviews of peer SAI's assessment reports. However, the number of SAI PMF experts with the required experience level to undertake reviews in French and Arabic remains low and will require further development.

---

[21] Number calculated based on number of assessments with agreed ToRs.
[22] Strongly supported by SAI Brazil (TCU) and CEDEIR, OLACEFS' working group for performance measurement.

5. Use and Results of SAI PMF Assessments

The SAI PMF is a multi-purpose framework, designed first and foremost to meet the needs of SAIs, and in doing so, to address the needs of other stakeholders. SAI PMF assessments can be carried out for a variety of purposes, linked to capacity development, strategic planning, and the diagnosis, measurement and improvement of performance, as follows:

- To identify strengths and weaknesses of the SAI
- As a needs assessment to inform development of a SAI Strategic Plan
- As a step towards ISSAI implementation and improvement of audit standards and quality of audits
- To demonstrate progress in capacity and performance
- To obtain and maintain external support for capacity development
- To introduce or strengthen internal performance management and accountability
- To help build a culture for performance improvement
- To enable SAI performance reporting to stakeholders
- To demonstrate the value and benefits of SAIs to citizens
- To lead by example and become a model organization, by assessing and reporting on the SAIs own performance
- To benchmark SAI processes and performance against similar SAIs

Among the different purposes of SAI PMF, it is increasingly seen as a framework that supports the capacity development cycle, from diagnostic and needs assessment, through strategic planning, to monitoring, reporting and evaluating performance.

All assessment teams that have uttered an opinion on the matter consider the SAI PMF as a strong tool for measuring performance of a SAI, and for establishing a baseline against which future progress can be measured. The SAI PMF is also considered as a strong tool for identification of capacity development needs, from which development projects can be developed. A majority of the SAIs that have piloted the SAI PMF have used or have stated that they are planning to use the SAI PMF report as input to their strategic planning process and in their planning of concrete capacity building activities.

Practical uses of SAI PMF assessment reports to date include:

- Informing the development of the SAI's strategic plan
- Development of a reform action plan
- Informing the design of a future donor funded project
- Providing SAI-level performance indicators and baselines for monitoring SAI performance as well as effectiveness of a donor funded project
- Monitoring and reporting on changes over time in the SAI's independence and mandate
- Improving the SAI's strategic planning process