A Tool for All SAIs

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What is the SAI Performance Measurement Framework?

A Performance Measurement Framework tailored to SAIs

• Provides a holistic, high level overview of SAI performance against:
  – ISSAIs
  – The Framework on the Value and Benefits of SAIs;
  – Other INTOSAI guidance material and international good practices.

• Provides a detailed assessment of strengths, weaknesses and capacity development needs

• Contributes to identifying the value and benefits of the SAI to citizens

• Facilitate managing, measuring and monitoring of SAI performance
SAI PMF: Evidence Based Assessment of Performance

Holistic assessment of the SAI and its environment – including factors which are not covered by the indicators

Objective measurement to inform qualitative assessment and track progress over time

Qualitative assessment (Performance Report)

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

SAI Performance Measurement Framework

SAI Institutional Capacity

A. Independence and Legal Framework

B. Internal Governance and Ethics

C. Audit Quality and Reporting
   - Financial Audit Standards, Quality Management and Process
   - Performance Audit Standards, Quality Management and Process
   - Compliance Audit Standards, Quality Management and Process
   - Jurisdictional Control Standards, Quality Management and Process

D. Financial Management, Assets and Support Services
E. Human Resources and Training

F. Communication and Stakeholder Management

SAI Outputs

- Financial, Performance and Compliance Audit Coverage, Jurisdictional Control Coverage
- Financial Audit Results
- Performance Audit Results
- Compliance Audit Results
- Jurisdictional Control Results

Value and Benefits of SAIs

- SAI Contribution to:
  - Strengthening Accountability, Transparency and Integrity
  - Demonstrating Ongoing Relevance
  - Being a Model Organisation

Country Context, Governance, and Public Financial Management Environment

SAI Leadership and Culture
Process of Developing SAI PMF

Mandate from INCOSAI (2010)

1st round of consultations and pilots - SAI PMF v 2.0 (2012)

2nd pilot phase (2013-2015)

Development and approval of Endorsement Version (2015-2016)

WGVBS endorsement of Concept Note, project plan (2012)

SAI PMF Pilot Version endorsed by WGVBS (2013)

Consultations on Pilot Version (Dec 2014-March 2015)

Endorsement at INCOSAI 2016
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)
Practical Uses of SAI PMF reports

- Inform development of the SAI’s strategic plan
- Improving the SAI’s strategic planning process
- Inform development of a reform action plan
- Informing the design of a future donor funded project
- Demonstrate progress and value and benefits to society
- 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
- As a step towards ISSAI implementation
Thank you for your attention!

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