The Supreme Audit Institutions Performance Measurement Framework—SAI PMF was adopted as an official INTOSAI document in the INCOSAI on the 8th of December 2016, in Abu Dhabi. Following a recommendation issued by the INTOSAI Goal Chairs, the governance of the SAI PMF has been given to the Capacity Building Committee (CBC), and the operational function was assigned to IDI, to be exercised by the newly created IDI SAI PMF Unit.

Just to refresh our minds, let us recall that SAI PMF is a holistic evidence based framework for voluntary assessments of SAI performance against the Principles, Standards and Guidance issued by INTOSAI, in addition to other established international good practices for external public auditing. SAI PMF was developed under the auspices of the Working Group on Value and Benefits of SAIs, and through the coordination of the INTOSAI-Donor Secretariat. Therefore, it reflects in its overall conception the objectives and principles embedded in the ISSAI 12.

A SAI PMF implementation strategy, developed to guide the global roll-out of SAI PMF after endorsement at INCOSAI 2016, was presented and subsequently approved jointly with the Endorsement Version of the SAI PMF. To provide strategic support to the CBC and the IDI SAI PMF Unit, the strategy provides for the establishment of an Independent Advisory Group (IAG).

It should be highlighted that the IAG was created recently (June 2017), and the time so far available for the discharge of its duties has been somehow limited.

In accordance to section 4 of the IAG Terms of Reference (annex 2 of the SAI PMF Implementation Strategy), we are now submitting our review and comments on the following documents: SAI PMF Progress Report 2017, Communication Strategy for the SAI PMF (draft) and the SAI PMF Annual Plan for 2018. The three documents were circulated to all IAG members, and the comments and suggestions listed below reflect the feedback provided by all those who responded.

SAI PMF Progress Report.

IAG commends the first successful year of the SAI PMF strategy, with all three outcome indicators either met or likely to be achieved by the end of the year. In particular, a high percentage of assessments (88%) have been used to developing and revising the SAI Strategic Plan and/or devising capacity building. This confirms the value of the tool for creating better performing SAIs as well as its importance for providing evidence based technical assistance.

One key risk that deserves our attention is the staff reduction in the IDI SAI PMF Unit, that will take place in coming November, diminishing from 3.6 Full Time Equivalent, to 2.6 FTE. In addition, there has been a significant turnover in that unit, resulting in the loss of most of the experts in SAI PMF.

A potential consequence of these staff challenges will be the reduction of training courses for SAI PMF assessors, with high impact on the sustainability of the number of assessments to be carried out in the near future. The Independent Review function by the SAI PMF Unit could also be
negatively impacted, with potential damages to the maintenance of the credibility of the tool in the long term.

To mitigate those risks, IAG suggests that SAIs should be encouraged to provide in kind support and/or secondments for the SAI PMF Unit. Specifically, SAIs that already have SAI PMF experts could be invited to offer support to SAI PMF training courses and independent reviews, upon request by IDI SAI PMF Unit.

Another critical risk to be addressed is the non-comparability of indicators scored within different SAI PMF versions, especially Pilot Version and Endorsement Version. TCU (Brazil’s SAI) has applied the Pilot Version and is now finishing another assessment with the Endorsement Version, and we have identified situations where the change in the scoring system could lead to false conclusions as of the progress. For example, a SAI that scored low in a specific dimension using the Pilot Version, can score better in the Endorsement Version even if they have not improved. Reversely, there are situations in which the same dimension would get a lower score in the Endorsement Version, even though the same criteria are still met.

Therefore, we emphasize the importance of the guidance documents for repeat assessments to cover these topics, that is scheduled to be finalized in 2017 (pg. 12).

SAI PMF is expected to be used every 4 or 5 years. Therefore, the interest of the SAIs in the tool does not happen on a permanent basis, really in a cyclical basis. Probably this is the reason why the SAI PMF virtual community has never experienced a high level of activity. We would suggest that the SAI PMF Unit could reassess the real need of the VC.

**Communication Strategy for the SAI Performance Measurement Framework**

The IAG Chair (Brazil) received the SAI PMF Communication Strategy in late August and promptly submitted it to review and comments of the IAG members. By the due date, comments and/or observations were received from seven members.

The IAG would like to state that the Draft Communication Strategy for the SAI PMF is well design and comprehensive. It is consistent, includes monitoring goals and establishes different platforms to get the message across to the planned audience. The key messages are well aligned with the Implementation Strategy and the Success Factors are consistent with the resources and the goals.

Our main concern is related to the sustainability of resources. The resources presented in paragraph 6 may not be sufficient and thus extra resources may be necessary. The success of the Communication Strategy is directly related to sufficient resources for its implementation. Submitting a funding proposal to donors by CBC and SAI PMF Unit could be a solution.

We analysed also the coherence of the Communication Strategy objectives with the Implementation Strategy objectives. The function of communication as stated in the Implementation Strategy (paragraph 2) is:

"Structured communication targeted at key stakeholders should raise awareness of the value of SAI PMF assessments and the real benefits to be derived from embracing the SAI PMF at SAI and regional level, and thereby drive a change in behaviour within INTOSAI and strengthen donor-wide support for the tool."
Therefore, we see that the Communication Strategy would be more aligned with the Implementation Strategy if the Purpose of it (Paragraph 2) is to promote the achievement of the Strategic outcomes as defined in the Implementation Strategy. Thus, the Communication objectives would be to promote the SAI PMF, raise awareness of the benefits of the tool among the relevant stakeholders and support the roll-out of the SAI PMF. In short, we suggest to invert paragraph 2 and 3.

Another important observation of the IAG is related to the importance of the SAI PMF webpage at idi.no. We strongly feel that it is the most important channel of all communication of the tool, its relevance, the experiences and the benefits. We suggest that this importance is emphasized in the Strategy and in the Work Plan.

Other observations of the IAG include:

- adding Professional Standards Committee (PSC) to other Intosai Stakeholders since one of its objectives is to Monitor the implementation and adoption of the standards", including implementation of a monitoring system and collection of feedback.
- remove 'newsletters" part from Indicator 1 which reads as "Number of regional general assemblies, congresses, other events or newsletters that allocate time for the promotion of the SAI PMF". It is better to include Newsletters in indicator 2 as Indicator 2 is about newsletters. Further, saying time allocated in newsletter seems not much logical as number of promotional articles/ success stories or space allocated in newsletter for such promotional material would be appropriate measure for newsletter rather than time allocated.
- Bilateral meetings with SAIs which are not taking part to any SAI PMF regional program could be considered as part of the communication strategy by the IDI unit in order to further promote the SAIPMF and convince the SAIs leadership of the relevance and value of this tool.
- Include in the Introduction a paragraph describing the connection of SAI PMF to ISSAI 12, which is the basis for the tool.
- add to Key Messages: 4.5 SAI PMF has decisively helped many SAIs to improve their performance

SAI PMF Work Plan 2018

Regarding the Work Plan, the IAG considers it complete and thorough. We only have few comments related to some specific points of the plan.

Firstly, we would like to stress out that SAI PMF IAG has, according to the SAI PMF Strategic Plan, a role as an advocate for SAI PMF (Annex 2, Strategic Plan, 2.3.). We suggest adding this role, even though it is not yet very clear what it includes, to the work plan at this point. We would also like to add to the notes of point 1b.1. our role in the maintenance and continued development of SAI PMF as described in the Strategic Plan, Annex 2, 2.3.

As is the case of the Communication Strategy, the question of cost and resources is relevant also regarding the work plan. We are concerned that the staff shortage at the IDI SAI PMF Unit
might difficult the implementation of all the planned activities without additional resources. A frank assessment of the proposed level of work for 2018 in face of the staff resource is highly recommended. In this regards, we also suggest that the activity 3.4.4. Developing a pool of experts should get high priority instead of medium.

In sum, we suggest the following alterations:

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<tr>
<th>Priority 2018</th>
<th>Suggestion</th>
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<tr>
<td><strong>1b.1</strong></td>
<td>Provide advisory reports on SAI PMF issues to the CBC as appropriate</td>
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<tr>
<td><strong>1b.2</strong></td>
<td>Provide summary of its work and recommendations to annual CBC meeting</td>
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<td><strong>1b.3</strong></td>
<td>Act as advocate for SAI PMF in line with the SAI PMF Strategic Outcomes</td>
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<td><strong>2</strong></td>
<td>Conduct SAI PMF Assessments</td>
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<td><strong>2.2</strong></td>
<td>Continued support to SAIs, assessment teams and other stakeholders in connection to conduct of individual SAI PMF assessments</td>
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<td><strong>3.4.1</strong></td>
<td>Update SAI PMF training and workshop materials based on approved SAI PMF document (module based)</td>
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<td>- training course to develop independent reviewers (module 5)</td>
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<tr>
<td><strong>3.4.4</strong></td>
<td>Deliver workshops to train future experts to conduct independent review of assessments’ quality, based on need for independent reviewers (in different regions, language groups, SAI model background):</td>
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<tr>
<td><strong>6.4.2</strong></td>
<td>Improvement and maintenance of SAI PMF page on the IDI website</td>
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<td></td>
<td>Include the development of video clips and promotional materials in the activities of the action plan 2018</td>
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