In 2018, the International Advisory Group stated that the SAI PMF strategy was being successfully implemented and the SAI PMF is an important tool for creating better performing SAIs. In light of the implementation period 2017-2019, we concur that the SAI PMF has successfully taken off as a comprehensive tool for evidence-based SAI assessment as demonstrated by meeting the strategic outcome target indicators established by the IDI and the CBC.

The main concerns the IAG pointed out in 2018 were related to the funding gap, limited comparability of the pilot version and the endorsement version, the global roll out of the SAI PMF and the importance of continuous quality control. These issues were successfully addressed by the IDI. The IAG is also pleased to note that IDI is planning to train regional experts, a concern raised by us in previous reports.

Issues relating to the publication of the results, the use of the findings, the non-willingness of SAIs to release assessors to carry out the assessments and the risk of becoming a funding source to consultants are issues the IDI is still working on satisfactorily.

As is the role of the IAG\(^1\), we have circulated among the members the SAI PMF Strategy 2020-2022 and the Progress note. This report reflects the feedback provided by all those who responded.

The SAI PMF IAG congratulates the IDI for the SAI PMF Implementation strategy 2020-2022 which deals with many of the known trends and risks that affect the tool.

**IAG Comments to the Implementation Strategy and Progress Note**

(1) The Implementation strategy brings interesting lessons learnt from the 2017-2019 implementation period. What stands out is that the challenges in the application are related to the need of more awareness-raising, lack of training of staff to perform the evaluation and difficulties in the application of the quality requirements. SAIs seem to comment that the application of the tool requires a lot of time and effort. If the interpretation of the criteria requires all the time more training and more manuals, maybe the interpretation is indeed too complex. This is also a risk for the quality, if the SAIs cannot understand the criteria and apply them erroneously.

Looking at the long-term perspective for SAI PMF, CBC and IDI should find ways to make the tool simpler and less costly to the SAIs, without losing its potential to be used to pursue performance improvement. Rigorous quality arrangements should not be taken to extremes. Minor deviations that do not induce significant misjudgement by the users of the report could be just mentioned in the IR statement, and not necessarily require corrections in the final report.

\(^1\) In accordance to section 4 of the IAG Terms of Reference (annex 2 of the SAI PMF Implementation Strategy)
We would like to point out that there are a number of decisions, which are tricky to make if you do not have intricate knowledge about the ISSAI's and what you actually expect to find as source of evidence. For example, what constitutes a financial audit? And how shall the assessment team assess whether the financial reporting framework is applicable?

Another point is related to the value evaluation section of the framework. It seems to be quite complicated to measure the value to the society without a solid methodology and this section seems to cause a lot of work to the SAIs.

(2) IDI already has collected heterogeneous experiences from SAIs throughout the SAI PMF assessments reviews. It would be interesting to share those lessons learnt and feed them back to the process with the aim of further developing the tool. Also, the application of the SAI PMF in different countries could widely benefit from the innovative experiences and trends from the SAIs.

We point out, as an example, the (lack of) publication of the results. Some SAIs publish some sort of summaries of the results, since they resist publishing the entire assessment. This is an interesting approach since many issues raise from the lack of publication. This affects, amongst others, stakeholder engagement, conveying of the key messages and awareness raising. Alternative ways of publication and sharing results could be a solution and IDI may want to consider developing further guidelines and recommendations on this.

Another point is the use of the results for other than strategic planning and management purposes. How do they use the results? If for nothing, why? Some important answers may lie there and we encourage IDI to monitor continuously the reasons and the outcomes.

The report also states that some SAIs use only parts of the SAI PMF. It could be interesting to investigate the reason for this “pick and choose modus operandi”, since it may reveal important aspects to improve the tool. Partial application without guidance can also pose us challenges in measuring strategic outcome - whether to count partially applied assessment or not.

All these various ways of applying and interpreting the SAI PMF should be collected and analysed since this feedback indicates if the framework is fit-for-purpose. The practical experience of applying the tool brings in valuable information that can contribute to the continuous improvement of the framework, as well as pick up changes in the environment that can affect it and how it is used. In sum, some kind of feedback loop would possibly increase considerably the user-friendliness and usefulness of the SAI PMF.

(3) The migration to the new framework of professional pronouncements (IFPP) will take place in September this year. All pronouncements are renamed and relabelled, which affects the application of the tool. Even though, at this point, there will not be substantial changes to the content of the pronouncements, it will be time and resource consuming to carry out revision and update of the SAI PMF since the names and numbers of the pronouncements are referred in the SAI PMF Document. The strategy should address this issue more thoroughly.

We also recommend that the SAI PMF unit closely monitor the development of the IFPP in the upcoming years, since changes to the content of the pronouncements can be expected.

It should also be discussed how the changes in the IFPP affect the comparability of assessments. There were significant changes in the SAI PMF tool, comparing the Pilot Version and the Endorsement version, making it very difficult to compare results of
assessments made with those versions. Certainly, such level of changes were reasonable, considering the nature and purpose of a pilot version. However, future changes should be very well balanced, so as to preserve one of the main purposes of the tool, that is to track performance over time.

(4) Some more specific suggestions include adoption of new technologies in the support for SAIs that are performing the evaluation. A chatbot could answer the most common questions but a designated (regional) support person via WhatsApp could be another solution to have on-time, easily accessible support.

(5) We congratulate the IDI for the training of a considerable number of assessors (1328). The analysis lacks, however, an estimate if this number is sufficient. There is also the challenge of maintaining the knowledge of these people. We miss more detailed information and a risk analysis about the quantity of the trained assessors: how many of them participated in conducting SAI PMF assessments? How many have become SAI PMF facilitators/trainers/experts? How many have left their SAIs?

For the future, we recommend that the IDI consider e-learning as a possibility for training the SAI PMF assessors.

(6) The connexion between SAI PMF and the IDI Strategy, Performance Measurement and Reporting (SPRM) is extremely important. Maybe the roll out strategy for SAI PMF and SPMR should be coordinated and synchronized, so that SAIs get trained in both tools in a timely manner, and thus be able to use them together. Another option would be to train some people in both tools.

(7) For the progress note, we suggest including the lessons learnt and the major challenges at the end of it, since it will be easier to use them for yearly monitoring purposes. We also suggest adding statistics regarding the advocacy/awareness-raising activities of the IDI unit.

We would also like to make a positive comment on the improvement of the IDI staff trained and dedicated to SAI PMF work. This had been identified as a risk a couple of years ago, and they have taken appropriate action.