IAG points on IDI’s SAI PMF progress report prepared for the 2020 CBC meeting

The progress regarding global implementation, specifically progress towards the three Outcome Indicators for 2020 has been noted (refer to preceding presentation/IDI’s SAI PMF Progress Note for the period July 2019 – August 2020, and Planning Forecast):

1. Number of assessments conducted
2. Quality Assessments – percentage of assessments with independent review statements
3. Number of assessment results used in SAI planning and capacity development

The IAG commends the SAI’s involved, IDI and other partners. The work plan has been adapted to the changed circumstances and the results will be largely attained (with few exceptions) despite the challenges of the Covid-19 crisis. The budgetary forecasts report an underspend due to the travel restrictions – it is supposed that the budget will be absorbed in the coming years.

The IAG also notes positively that the opportunity has been seized and new guidance and training materials as well as training techniques have been developed and used. This shows interest in the SAI PMF and dedication to the aim of well-performing SAI.

In terms of planning, there are more uncertainties than ever – but the IAG is confident that the flexibility already demonstrated by all stakeholders involved means that roll-out of SAI PMF in line with the targets, will continue. Newly gained experiences, such as delivery through eLearning, will also be useful when we have put the pandemic behind us, and it can be a way to address a wider group of stakeholders, including civil society, donors and consultants. SAI, notably in OLACEFS have already received support in digital technology and AI.

The IAG looked at the well-designed new streamlined communication strategy, and is looking forward to the IDI new webpage.

And the IAG is also looking forward to the completion of the “light review” (aligning the references with the IFPP framework, including alignment with new ISSAI P50 for Jurisdictional SAI’s; revision of the guidance part of the SAI PMF based on feedback from users, etc.) to improve the tool.

The IAG deliberated furthermore on two particular questions which seemed important for the success of SAI PMF. I would like to share some of the discussion with you, underlining that this is not an official position but the free exchange of experiences and ideas of the members.
1) What are the key information from an assessment that should be shared and/or published, and how to share best some of key points made?

A full publication is very important for the SAI to be the example of transparency and accountability. However, it was acknowledged that for many SAIs it is very sensitive to publish. A repeat assessment where the SAI can demonstrate improvements may encourage SAIs to do this. It may be easier to share with a smaller group of involved stakeholders, for example important in terms of project support or as a basis for capacity building projects. Other examples are publication of highlights or the publication of an assessment that was linked to the previous administration. For development partners (grants and loans) it is often important that reports are published.

It was also underlined that SAIs that have strong communication strategies may find it easy to adapt the information package to the needs of the various stakeholders. In such cases SAIs would generally not fear the drawbacks of publication because they have the tools and experience in managing the communication issues. In the absence of an effective communication strategy, criteria have to be set to help the Head of SAIs to decide about the publication of any information from the SAI PMF assessment. Among such criteria should be the purpose of publication.

The publication of parts of the report may give the impression that something else much important is being hidden. A summary is therefore better. Different summaries adapted to different purposes could also be considered.

2) Factors that may obstruct more SAI PMF assessments from being carried out (and the importance of giving priority to a SAI PMF in the aftermath of Covid-19)

It was acknowledged that a well conducted SAI PMF has its cost, in terms of time, effort and budget but the assessment is useful and necessary in the long run.

Notably during and after the Covid-19 crisis, there is a magnitude of audit work to be conducted and many SAIs will not have the budgetary and human resources to conduct a self-assessment. This may be particularly true for small SAIs. A strategy should be thought of on how to deal with such issues. On the other hand, assessments can be conducted as external assessments, possibly financed by a development partner or facilitated with the help of an external SAI PMF expert who can function as a coach for an internal team. There may also be an opportunity for more peer review SAI PMF assessments.

It was also highlighted that updates of previous SAI PMF assessment may be less costly than first ones. In any case the information gained will be used for the SAI strategic plan and engender gains in the future. Information about the preparedness of SAI for crises would be welcomed. The Idea of a lighter assessment, along the lines of an ‘agile PEFA’ was also put on the table.
During different deliberations the IAG made also individual points:

1) A good SAI PMF assessment needs the management commitment and involvement. Otherwise there may be a risk for the conduct of the assessment, as well as for the take-up of the results.

2) Peer reviews have a huge potential for learning when there is a mixed team and should be encouraged to a greater extent.

3) Donors, also those part of the IAG, are invited to promote the use of SAI PMF for their different support projects. The publication of assessments or at least sharing them with relevant partners will raise interest and enable the increased use of SAI PMF.

4) SAIs in Europe and more so called “developed” SAIs should be applying the tool, not choosing other forms of peer review instead of SAI PMF. How can the use of SAI PMF be promoted in other regions and among higher income countries?

5) SAI PMF can be a basis for monitoring between assessments when individual indicators are selected and regularly updated.

6) The IAG noted also the possibility that SAIs who are required by their government to be ISO certified can request and obtain approval from their government to replace the ISO Certification with the SAI PMF Quality Assessments with Independent Review Statements.

7) Once the SAI PMF methodology is updated, we can think about automating it, to make it an easily applicable tool.