

SAI PMF Progress Note (for the period July 2019 – August 2020), and Planning Forecast

Prepared by the IDI for the CBC Meeting, September 2020

INTRODUCTION AND PURPOSE OF THIS REPORT

The Supreme Audit Institutions Performance Measurement Framework (SAI PMF) was officially endorsed at INCOSAI on the 8th of December 2016. The tool is firmly anchored in the INTOSAI Strategic Plan 2017-22, under Goal 2 “Capacity Development”. The CBC has assumed responsibility as a strategic lead on SAI PMF and is monitoring the execution of the SAI PMF Implementation Strategy 2020-22. The IDI is tasked with the operational responsibility for the roll out of SAI PMF. The CBC and the IDI are supported by an Independent Advisory Group (IAG), consisting of SAIs and development partners.

The purpose of this report is twofold. Firstly, to provide the CBC, the IAG and other stakeholders with key information about progress towards achievement of the SAI PMF Strategy 2020-22 and the 2020 SAI PMF annual plan. Due to Covid-19 an addendum was added to the IDI Operational Plan for 2020 and revised budgets were presented to the IDI Board in June taking into account two scenarios: 1) travel can resume in October and 2) travel can resume in January 2021. In line with agreements, the IDI will prepare a thorough progress report for the whole of 2020 as part of its Performance and Accountability report for 2020. Secondly to present a high-level planning forecast and measures taken to respond to the implications from Covid-19.

PROGRESS NOTE

1. Progress against SAI PMF Strategic Outcomes

Although the IDI Operational Plan for 2020 has been revised the milestones for the SAI PMF strategy outcome indicators have not been adjusted. And the outlook for end of 2020 is in general positive.

As per the SAI PMF Implementation Strategy, a first key objective is to establish SAI PMF as a widely recognised tool in the INTOSAI community. There has been steady progress in the number of finalised SAI PMF assessments globally¹. There are 68 completed assessments to date. An additional 22 assessments, where 7 are repeat assessments, are currently in independent review or draft report phase and are likely to be finalised in the coming months. There is a risk that ongoing SAI PMF assessments take longer to finalise due to Covid-19 and challenging working conditions. The outlook is still that the target of 70 first time assessments for 2020 is likely to be exceeded by the end of the year. For repeat assessments and published assessments, we may be slightly under target by end of 2020.

SAI PMF Strategy Outcome Indicator 1: Cumulative number of SAIs with a finalised SAI performance report based on the SAI PMF framework a) First time assessment b) Repeat assessment c) published assessment

Milestone 2020: 105	Actuals as of August 2020: 81	Outlook end 2020: 103
a) 70 b) 15 c) 20	a) 62 b) 6 c) 13	a) 75 b) 13 c) 15

¹ SAI PMF assessments are counted in the IDI SAI PMF monitoring system if the SAI has submitted corresponding information to the IDI, including on the start and end dates of the assessment, the approach employed, the assessment team members, and the objectives and use of results of the assessment. The majority of SAIs also choose to share the report confidentially with the IDI, even when they don't request an independent review.

The second outcome emphasises the importance of reports being of high quality. To that end, the IDI offers to arrange for independent review, resulting in a formal statement that the report meets quality criteria. The indicator looks into the cumulative number of independent reviews done. Of the 68 assessments finalised per August 2020, 39 have been independently reviewed by the IDI. This corresponds to 57% of SAI PMF reports finalised and is a clear sign firstly that quality of reports is taken seriously, and secondly that the independent review function is highly relevant. Nineteen additional reports are currently in an independent review process by the IDI.

SAI PMF Strategy Outcome Indicator 2: Percentage of all (i.e. cumulative) finalised SAI PMF assessments that includes an IR statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology

Milestone 2020: 60%	Actuals as of August 2020: 57%	Outlook end 2020: 68%
----------------------------	---------------------------------------	------------------------------

Finally, the third strategic outcome looks into the actual use of the SAI PMF assessment results. The SAI PMF team collects data on this via a survey, as well as through regular contact with SAIs and assessment teams. By August 2020 most finalised assessments have been used by the SAI for developing or revising the SAI strategic plan and/or for planning of capacity development.

SAI PMF Strategy Outcome indicator 3: Percentage of all (i.e. cumulative) finalised SAI PMF assessments (all countries) that are reported as having been used as basis for SAI strategic planning and/or capacity building projects.

Target for 2020: 90%	Actuals as of August 2020: 85%	Outlook end 2020: 89%
-----------------------------	---------------------------------------	------------------------------

2. Key activities and achievements against the SAI PMF functions

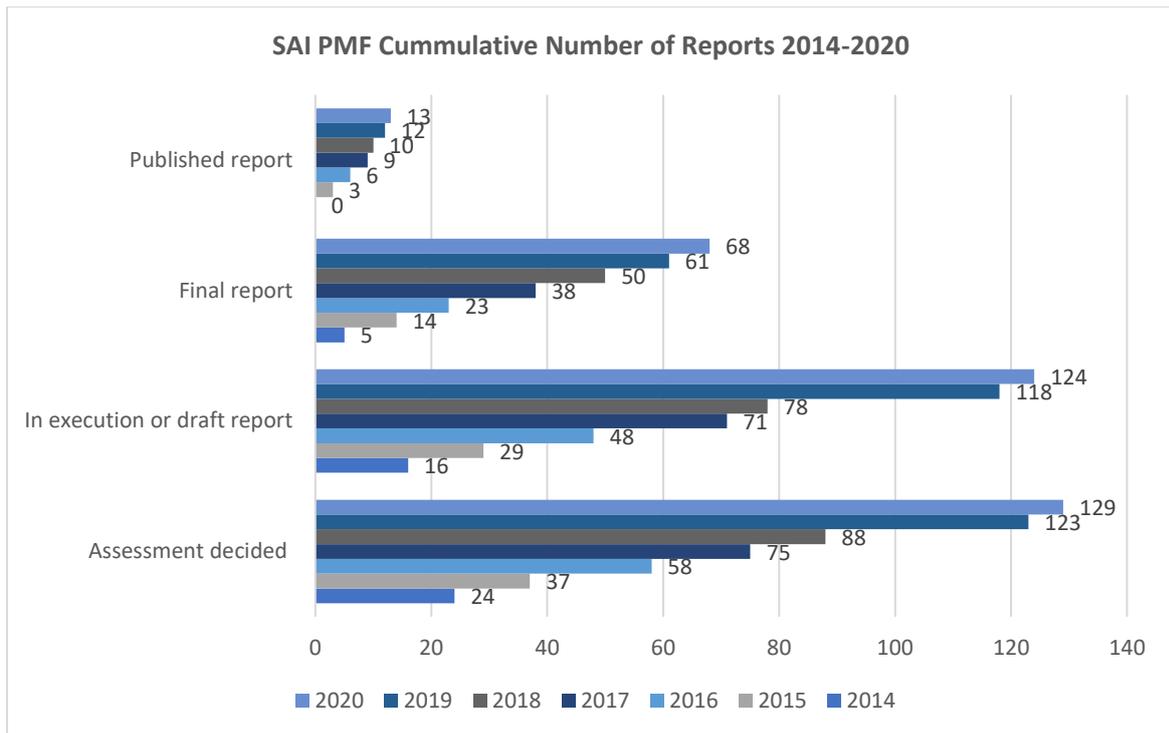
SAI PMF function 1: Strategic governance and advice

Responsibility for providing strategic governance and advice lies primarily with the CBC, supported by the IAG. A key task for the first half of 2020 has been to update the SAI PMF communication strategy and aligning it with the overall implementation strategy for 2020-2022.

The approach was decided and agreed, and a plan and milestones were developed for the light touch revision of the SAI PMF framework with the objective of finalising the process by INCOSAI 2022. A stocktaking was also conducted in order to receive feedback on what revisions SAIs and INTOSAI regional secretariats with the experience of conducting an assessment would find useful. Invaluable feedback was provided that has been taken into consideration. In line with the first milestone the SAI PMF framework has been updated to reflect new references including the references in the IFPP framework. This has been done for the English, French, Spanish and German version which will be published on the SAI PMF section of the IDI website. The Arabic version is still work in progress.

SAI PMF function 2: Conduct of SAI PMF assessments

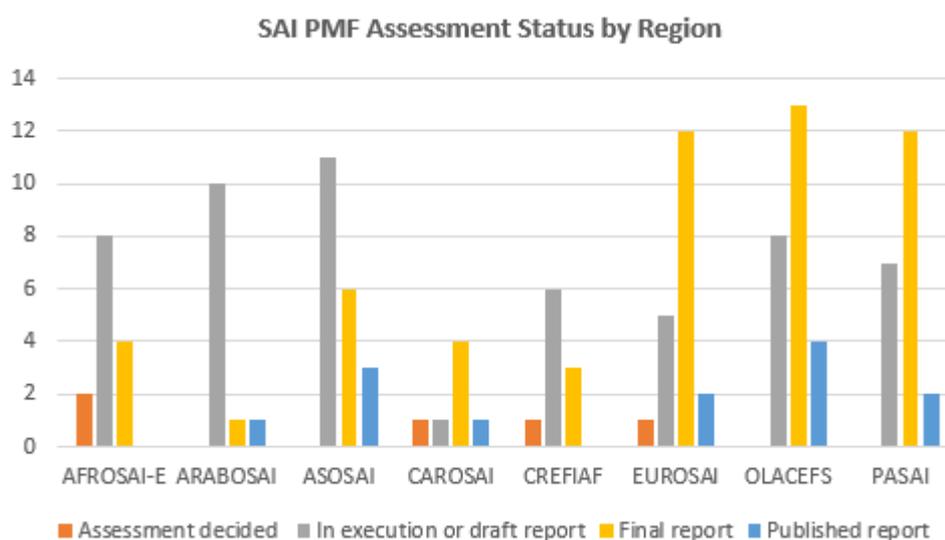
Figure 1 Progress of SAI PMF assessments, cumulative numbers



Data: SAI PMF monitoring sheet. Data for 2020 until 17 August only.

The decision whether or not to carry out a SAI PMF assessment lies with the Head of SAI, but the IDI has a key responsibility for supporting and providing guidance to SAIs and assessment teams. As demonstrated by Figure 1, global conduct of SAI PMF assessments since its inception has been impressive. Particularly noteworthy is the vast increase in assessments that are in a draft report or independent review stage expected to be finalised by the end of 2020 or beginning of 2021.

Figure 2 Progress of SAI PMF assessments, regional figures



Data: SAI PMF monitoring sheet. Data for 2020 until 17 August only.

As demonstrated in Figure 2, all INTOSAI regions have embraced the SAI PMF framework although there are some regional variations in the uptake.

SAI PMF function 3: Support of Assessment Quality and Global Monitoring

Support to ensure quality of assessments is one of the key responsibilities of the IDI. It relates to being the global training body, support function and knowledge centre for SAI PMF. During last year the following activities were implemented with respect to the development and refinement of guidance and training materials:

- Refinement and expansion of the basic training course materials including adjusting the material for delivery through eLearning;
- Translation of course materials into French, Spanish and Arabic;
- Refinement of the draft independent review guidance note and frequently asked questions;
- New guidance material initiated and expected to be finalised in the coming weeks: using SAI PMF for monitoring purposes, conduct of a repeat assessment (currently being tested) and guidance for publication and sharing of results;
- Overview of tracking changes between the pilot version and the 2016 version for use in repeat assessments developed.

Delivery of courses and workshops is another key activity of the IDI with the objective of raising awareness and supporting the quality of SAI PMF assessments. It has been a year of particularly high activity with several trainings conducted mainly as part of larger initiatives such as the Initiative on Strategy, Performance Measurement and Reporting (SPMR) and SAI PMF facilitation programmes.

Table 1 SAI PMF training events August 2019 – August 2020

Type	Location, date and region
SAI PMF Basic courses	Johannesburg, South Africa (South Africa, AfDB) Tunis, Tunisia (November 2019, ARABOSAI)* Asunción, Paraguay (November 2019, OLACEFS)* eLearning (May 2020, CAROSAI)*
SAI PMF Independent review course	Oslo, Norway (September 2019, global)
SAI PMF review course*	Belgrade, Serbia (September 2019, EUROSAI)* Gaborone, Botswana (September 2019, AFROSAI-E)* Dhaka, Bangladesh (October 2019, ASOSAI)* Port Vila, Vanuatu (November 2019, PASAI)* Njamena, Chad (January 2020, CREFIAF)* eLearning, ARABOSAI* eLearning, OLACEFS*

*Part of a facilitation programme or under the Strategy, Performance Measurement or Reporting (SPMR) initiative.

SAI PMF function 4: Facilitate SAI PMF assessments and use of assessment results

A core activity under Function 4 is the provision of initiatives and programmes that facilitate the conduct of SAI PMF assessments and use of its results. Last year a majority of SAI PMF assessments have been supported under this function either supported through the SPMR Initiative or a SAI PMF facilitation programme.

In early 2019, IDI launched the global roll-out of the SPMR Initiative which has the objective of promoting “strategically managed SAIs and INTOSAI regions leading to higher performance”. SPMR supports SAIs in strategic and operational planning, monitoring and reporting on performance and SAI PMF is an integrated

part. Participating SAIs receive support in carrying out a SAI PMF assessment at the start to determine their strengths and weaknesses holistically and objectively. A repeat SAI PMF assessment of progress and performance improvements (end of strategic period) is also envisaged. SPMR is currently rolled out in six INTOSAI regions (AFROSAI-E, ASOSAI, EUROSAI, CREFIAF, ARABOSAI and OLACEFS). The IDI provides two sequenced SAI PMF training courses (on planning and methodology and on review of draft reports), as well as remote and in-country support to assessment teams of SAIs participating in SPMR. With over 40 SAIs currently participating in SPMR and receiving intensive support for carrying out a SAI PMF assessment, SAI PMF global roll-out has received a significant boost. A few assessments have been finalised and a majority are in a draft report or independent review stage.

A facilitation programme also entails extensive support to SAI PMF assessments but no further support in the use of results:

- The PASAI facilitation programme was initiated in May 2019 for five SAIs. Two reports are finalised, one in independent review phase and 2 reports in draft report phase.
- The CAROSAI facilitation programme was initiated May 2020 for four SAIs and is being delivered as eLearning. Assessment teams are currently in the planning and field stage phase.

SAI PMF function 5: Independent Review

One of the key responsibilities of the IDI is to maintain the independent review (quality assurance) function for SAI PMF assessments. This entails an independent review of both the terms of reference and the draft SAI PMF report, to ensure adherence to the methodology. Over the last year the IDI has completed nine independent reviews that have resulted into final reports. Another nineteen reports are currently in the independent review process. An independent review course in November 2019 has addressed need for highly skilled reviewers with knowledge of Arabic, French, Portuguese, Spanish and Russian.

3. Resource overview

The staffing situation in the IDI as regards SAI PMF team is considered stable. Next to three dedicated SAI PMF managers, most of IDI staff working on capacity development has been trained in the methodology, and several have partaken in an assessment. Associated staff costs are covered under IDI's budget.

In terms of programme spending, budget execution for 2019 was 85% as compared to the revised SAI PMF budget approved in June of that year. The most notable underspending is related to function 3 and 5. Function 5 goes to costs for independent reviews. It can be challenging to know the exact timing for independent reviews since assessments may take longer than originally planned. The underspending for function 3 is largely related to less costs for translation of guidance and training material.

The budget for 2019 and 2020 places a heavy emphasis on regional facilitation, as done both within SPMR and stand-alone facilitation programmes. Costs for regional facilitation are covered mainly by the SPMR budget (funded by the Swiss Secretariat of Economic Affairs, SECO, and IDI basket funding). IDI basket funding covers the stand-alone regional facilitation programme in ASOSAI², as well as some costs in the PASAI regional facilitation programme³. And there is earmarked funding from SAI Qatar for SAI PMF activities in ARABOSAI which is implemented under SPMR.

Budget figures for 2020 is based on the revised budget approved in June that has taken into account the implications from Covid-19. The figures in this report are based on the third scenario with no travel in 2020. Overall, the budget has been significantly reduced to take into account that support will be delivered remotely.

² Conducted in conjunction with the SPMR implementation in ASOSAI. Most SAIs decided to continue and participate in the whole Initiative.

³ The PASAI regional facilitation programme is largely funded by the European Union.

Actual spending on Function 3 and 5 is projected to remain in line with the budget. For function 3 we are in process of developing/revising several guidance materials that will incur translation costs. For function 5 we are expecting several independent reviews to be conducted where we will also use consultants that we have in our pool of experts.

Table 2 SAI PMF budget and spending 2019-2020 (figures in NOK)

	2019 - budget	2019 – actual	2020 – budget	2020 – actual up to 1. August 2020
Function 1 - Strategic governance and advice	94 825	34 501	0	0
Function 2 - Conduct of assessments	0	0	0	0
Function 3 - Guidance and monitoring	919 623	629 821	284 524	84 040
Function 4 - Regional facilitation	4 192 600	4 064 783	986 671	892 840
Function 5 - Independent review	485 134	81 457	438 400	111 815
TOTAL	5 692 182	4 810 562	1 040 755	1 088 695

PLANNING FORECAST

We will in the following present high-level plans for the remainder of 2020 and 2021. We have to acknowledge that there is uncertainty around planning forecasts for 2021 since it is still unclear how Covid-19 will unfold. We will still provide some reflections and what we envision this will entail for SAI PMF implementation.

2020 has so far been a year of transition and the need has arisen to become more flexible and agile to respond to a changing environment and working conditions. During 2020 the CBC, the IAG and the IDI have had fruitful meetings where the IAG has provided valuable insights and reflections that will greatly assist in the further planning and implementation of SAI PMF. In the last years we have seen a positive trend in the uptake of SAI PMF, but in the current circumstances SAIs may have other priorities and less resources available to conduct an assessment. It is still important for any SAI to conduct an evidence-based and holistic assessment of its own performance which can constitute an important tool for a SAI in a time of crisis, be it Covid-19 or any other crisis. It is pertinent for SAIs in the current conditions to consider revising its long-term strategic direction through its strategic plans and short to medium-term direction through its operational plans. This to ensure they remain relevant by responding to a changing environment and expectations and priorities of key stakeholders. The results of a SAI PMF assessment provide an invaluable tool to ensure that decisions made are based on evidence and that the SAI has the necessary insight into which weaknesses the SAI need to improve and what strengths it can leverage on. The discussions on how to best support assessments globally will continue.

It is also critical to ensure that remote support can be provided in an efficient manner. Historically the SAI PMF team has relied very much on providing support face to face in terms of delivering trainings/workshops and on many occasions assisting assessment teams in-country. In 2020 new modes of delivering support are increasingly being used.

The main shift lies in the use of eLearning. In May 2020 the first SAI PMF training in history was delivered as eLearning for the CAROSAI region as part of a SAI PMF facilitation programme. It has been a positive experience and there are several lessons learned that we will build on to improve this mode of delivery in the future. We envision using more eLearning and blended approaches also when travel can resume, to deliver trainings and support. This opportunity has also been highlighted by the IAG. A clear objective will be to find the best mix of eLearning and face to face support to ensure efficient and sustainable support. Although there are clear positive aspects by using eLearning such as greater outreach and minimising the effects on the climate and so forth, we also need to reflect on what we lose by not meeting face to face and ensure we arrive at a balanced approach.

The IAG has raised pertinent reflections around risks related to eLearning. For instance, the importance of ensuring that SAIs are not left behind caused by issues with connectivity and other preconditions that need to be in place to enable efficient use of technical platforms. The SAI PMF team is constantly working on mitigation measures such as preparing high quality material that can be understood by only being read, recording of webinars and providing sufficient training in the use of the eLearning platform to participants.

Planning forecast against the 5 SAI PMF functions

1. SAI PMF function 1: Strategic governance and advice

Communication and fruitful discussions between CBC, IAG and IDI will continue. More emphasis will be placed on communication and awareness raising in line with the SAI PMF communication strategy. There are several excellent examples in the INTOSAI community that we would like to communicate through success stories in agreement with relevant SAIs. And efforts will be made to strengthen advocacy on encouraging sharing of SAI PMF results.

2. SAI PMF function 2: Conduct of SAI PMF assessments

As mentioned above the decision to conduct a SAI PMF assessment lies with the head of SAI. It will be critical from our side to ensure efficient support is being provided using existing and new tools for delivering support such as eLearning, and encouraging and supporting SAI PMF assessments globally. Strategic discussions on this matter will continue.

3. SAI PMF function 3: Support of Assessment Quality and Global Monitoring

A majority of SAI PMF assessments have in the last two years been conducted through the SPMR initiative or through a SAI PMF facilitation programme. This entails that many of the SAI PFM trainings conducted have been limited for SAIs participating. In totality these initiatives and programmes have had a broad outreach covering all the INTOSAI regions. Moving forward it will still be important to ensure that trainings and support is provided to a broader audience which is an issue also raised by key stakeholders. In 2020 two stand-alone trainings are planned; a SAI PMF basic training and an independent review training (in Spanish) delivered as eLearning. In 2021 we envision delivering basic, advanced and independent review trainings as stand-alone trainings either as eLearning or face to face workshops.

Continuous tasks such as revising and developing guidance material will continue. Several new guidance material is under development and will be finalised in the next months: 1) Using SAI PMF for monitoring purposes, 2) how to navigate the challenging area of publishing/sharing SAI PMF results and 3) conducting a repeat SAI PMF assessment (currently being tested). A lot effort is also put into translating all material for the benefit of all INTOSAI regions.

Light touch revision of the SAI PMF framework will continue according to the plan and milestones that have been set in agreement with CBC. The guidance part of the framework document will be revised taking into consideration valuable feedback received through the stocktaking conducted earlier in 2020. And a key task will be to align the SAI PMF framework document to the new INTOSAI-P 50.

Further development of the pool of experts will continue to be a priority to ensure we are able to provide necessary and targeted support.

4. SAI PMF function 4: Facilitate SAI PMF assessments and use of assessment results

IDI's new strategic plan 2019-2023 demonstrates a strategic shift from the traditional programmes to work streams. The rationale is to better support SAIs and enhance the sustainability to SAI performance and increase the impact that SAIs have on the lives of citizens. This requires providing support that is more long term, predictable and better integrated.

This entail that one modality of supporting SAI PMF assessments will continue to be through broader initiatives. The current round of the SPMR Initiative will carry on with the necessary adjustments to using eLearning and remote support as long as travel can't take place. The review workshop for the CAROSAI facilitation programme will be postponed to 2021 and will either be conducted as a face to face workshop if possible or as eLearning. It may also be that this type of support will take a different form in the future to ensure it responds to SAI needs. A planned redesign of the well governed work stream is being brought forward to ensure IDI's support to SAIs remains relevant for the changing times.

5. SAI PMF function 5: Independent Review

Conducting independent reviews of ToRs and draft SAI PMF reports is an ongoing task that will carry on in pretty much the same manner as always since it is a desk-based task. Quality of assessments is always a priority and continuous efforts will be made in promoting and conducting independent reviews in a timely manner.