



International Organization of Supreme Audit Institutions

SAI PMF Independent Advisory Group

Insights 2021

CBC steering committee meeting 29 September 2021

The purpose of the SAI PMF Independent Advisory Group is to act as an independent advisory mechanism to support the INTOSAI Capacity Building Committee and the IDI SAI PMF Team in their efforts to continually develop and implement the SAI PMF.

The SAI PMF Independent Advisory Group discussed:

Publication of SAI PMF results: The 2020-2022 SAI PMF implementation strategy focuses more strongly on increased efforts to encourage SAIs to publish their SAI PMF results. The IAG understands that it would be useful to have clear indication in the ToR, from the beginning, that a publication would be a desired outcome. This will allow SAI to structure better the assessment process and prepare the final product. We acknowledge that some SAI have concerns and would suggest that, notably for a first PMF, adapted forms such as a summary can be constructive.

Future developments of the SAI PMF tool could consider the following suggestions:

1. Automation of the SAI PMF tool
2. Further guidance on interpretation of indicators (in the various languages) – especially, those on judicial or “hybrid/collegial” systems
3. Addition of Indicators – on innovation and use of data and digital technology, IT audits
4. Application of the tool at the subnational level
5. Training – basic and advanced – for donors and consultants

SAI PMF in HIC SAI: An impression prevails that there is limited interest of SAI in High Income Countries to conduct and publish a SAI PMF. If so, this would be regrettable as these SAI play an important role of showing the good example. Drawing a parallel to the use of PEFA – even highly developed systems can be improved.

Promotion of SAI PMF: There are moments where a SAI PMF is more opportune than others: in preparation for a new strategic cycle or the nomination of a new head of SAI. A SAI PMF can be

useful in preparation of new challenges such as a necessary digital transformation or to ascertain readiness for future emergencies/ pandemic situations. In the same time, a PMF should not coincide with high-pressure times in the SAI.

We suggest that the SAI PMF is systematically highlighted/proposed in the ‘welcoming package’ for a new Head of SAI. We suggest that (possibly adapted forms of) SAI PMF would be part of preparation of SAI for emergency situations.

Furthermore, the INCOSAI offers a good opportunity in order to promote further the implementation of SAI PMF. A presentation could be made for the attention of high-level deciders concentrating on the big picture and main messages.

The IAG would like to further discuss the following concrete proposal with you:

Promotion of SAI PMF (SAI side):

We propose to organize a side event at the next INCOSAI where selected SAIs can present their SAI PMF. The advantage would be two fold. First, the selected case study will hopefully inspire insights for other SAI, promoting the use of SAI PMF. Second, the appreciation and recognition by peers will act as a motivator for SAI who have successfully concluded the exercise.

We can have a limited number of categories (3 or 5?); possibly for different INTOSAI regions; The categories should be discussed, some examples as follows:

1. wide publication and use of the SAI PMF;
2. innovative methods used in the conception and conduct of the SAI PMF;
3. collaborative efforts either between SAI or with an outside institution (donor?)
4. best quality/ least corrections (if such is possible?)
5. a SAI PMF produced by a HIC SAI and their particular gains

We would like to discuss this proposal further with CBC and IDI to gauge their interest; if so, optimize the proposal, its preparation and acceptance by INCOSAI.

The selection could be made after an open call for proposals, in time for the INCOSAI, by a committee composed of INTOSAI bodies and members of the IAG.