

## Independent Advisory group (SAI PMF) Insights 2022 CBC steering committee meeting, 20 September 2022

We discussed:

**Publication of SAI PMF results:** The 2020-2022 SAI PMF implementation strategy focuses on efforts to encourage SAIs to publish their SAI PMF results. The SAI PMF Progress Note (for the period August 2021 – August 2022) demonstrates the need to intensify these efforts as approximately only 15 % of finished reports are published. The IAG had already discussed the publication question several times and weighted reasons. It is acknowledged that the first reason for a SAI-PMF exercise is the analysis of a SAIs performance and how to improve. However, IAG members also highlighted that SAI should lead by example, also in transparency and accountability and therefore should publish the outcomes of the SAI-PMF exercise. Furthermore, a call for support is more powerful if accompanied by data and arguments on the why and how and what of a desired support.

IDI is encouraged to aggregate data in a meaningful way so that a publication can inform the public without compromising data safety or individual SAI.

Some points were suggested **for the future revision of the SAI PMF tool:**

1. Deeper study of adaptation of the SAI-PMF in view of the larger use of information technology. One dimension would be further developments of the e-SAI-PMF tool itself, for example through the inclusion of a relevant indicator. A second dimension would be much wider; cover resources of the SAI including IT hardware, software and capability of and in a SAI, as well as the capacity of a SAI to adapt to the challenges of the fast developing digital world.
2. IAG members inquired about the use of SAI-PMF in sub-national SAI – Countries with a sizeable number of empowered states or provinces might want to benefit from clarification.
3. IAG members suggested to draw insights from examples such as the programmes conducted by PASAI (each SAI expected to conduct regular assessments), AFROSAI-E (ICBF tool that is aligned to the SAI PMF) as well as OLACEFS with good practices and a regional adaptation of the tool.
4. IAG members also mentioned the SAIs need to be prepared for an emergency, such as the pandemic.
5. Another point to consider is the possibility of streamlining certain domains, in particular some non-audit domains, without compromising the essence what is being assessed.

**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. This point has been raised during the last years (plural).

**Promotion of SAI PMF:** It has been noted positively that during the XXIV INCOSAI actions will be conducted to raise awareness of SAI PMF.

### **External evaluation of SAI PMF implementation**

The IAG appreciated the report and found it gives interesting food for thought. We discussed the specific recommendation that “The IAG could consider establishing quorum rules to ensure the equal attendance of SAIs and donor institutions at the IAG meetings”. The IAG concluded that the recommendation is pertinent and IAG will do its best to have a balanced participation. However, it should be a soft rule, as it is recognized that a steady 1:1 representation is not enforceable and practical each time.

The evaluation report suggests that the IDI should investigate if it would be possible to coordinate PEFA and SAI PMF assessments. Although there seems no strong link between SAI PMF and PEFA, there are compatibilities and possibly synergies between the two tools raised. IDI and the PEFA secretariat could analyse these compatibilities and synergies with a view to possibly set-up/reinforce collaboration. For example, if PEFAs have consistently D ratings in the field of external control, could remedial measures be proposed, starting with a SAI-PMF? A suggestion was also that IDI could have a look at the quality control process of PEFA and see if ideas can be gained to improve the SAI PMF independent review (IR) process and its use.

---