

# Supreme Audit Institutions Performance Measurement Framework

# Implementation Strategy 2023-2028

August 2022



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## Strategic importance of SAI PMF

The SAI Performance Measurement Framework (SAI PMF) is an international framework assessment of a SAI's performance against the INTOSAI Framework of Professional Pronouncements (IFPP) and other established international good practices. It was approved at the XXII INTOSAI Congress in Abu Dhabi in December 2016.

SAI PMF is a comprehensive, evidence-based assessment tool that examines holistically both the audit and non-audit functions of the SAI in relation to its legal foundation and environment. It identifies root causes of SAI performance and can be applied in all types of SAIs, as a self-, peer- or external assessment, or a combination of those.

The strategic importance of SAI PMF cannot be underestimated. The world needs strong, high-performing and inclusive SAIs, which actively improve public sector performance, enhance transparency, ensure accountability, promote public trust, and protect the interests of their citizens. A SAI PMF assessment is an excellent foundation for building SAI capacity. Its objective indicators enable performance monitoring over time and continuous improvement by conducting repeat assessments.

In line with the principles of INTOSAI-P 12, the SAI PMF gives SAIs an opportunity to become model organisations and lead by example in promoting transparency and accountability through credible and public reporting on their performance. SAI PMF provides SAIs with an objective basis for demonstrating their ongoing relevance to citizens and other stakeholders and serves as an invaluable tool for obtaining and maintaining support for SAI capacity development efforts. Finally, a credible, widely recognized performance assessment tool can demonstrate the need for enhancing SAI independence and support advocacy.

Use of the SAI PMF is voluntary, and all key decisions relating to the assessments, such as the purpose and timing of the assessment, or how results will be shared or publicized, should be made by the head of the SAI and the SAI leadership.

# Summary of the SAI PMF implementation strategy

## SAI PMF as a driver for change

Strong, high-performing and inclusive SAIs premised on having all the fundamentals assessed by the SAI PMF in place.

### SAI PMF contributing to improvements at the SAI level

- SAI Independence and legal framework
- SAI Internal Governance and ethics
- Audit Quality & Reporting, in Financial, Performance and Compliance Audit, and Jurisdiction Functions
- SAI Financial Management, Assets & Support Services
- SAI Human Resources & Training
- SAI Communication & Stakeholder Management

### Focus areas for the operational delivery of SAI PMF support and advocacy

- SAI PMF revised when needed
- Targeted Communication
- Aggregated data on SAI performance
- Coordination
- Conduct of assessments supported
- Use of assessment results supported
- Training courses and workshops
- Guidance material developed and maintained
- SAI PMF assessments with an independent review arranged by IDI
- Digital tools to support implementation
- Development of SAI PMF experts and resource persons aiming for a gender balance

### SAI PMF Outcomes

- Maintain the relevance of the SAI PMF
- High-Quality assessments
- Use of SAI PMF results
- Timely assessments and repeat assessments
- Cost-efficient assessments

### Key stakeholders - contributing and collaborating

- INTOSAI Capacity Building Committee
- Independent Advisory Group
- INTOSAI Development Initiative
- SAIs
- INTOSAI Regions & Bodies
- Donor partners



# 1. Introduction

## Background

The SAI PMF implementation strategy 2023-2028 (hereafter referred to as “the Strategy”) was developed in 2022 under the strategic guidance and leadership of the INTOSAI Capacity Building Committee (CBC). It was drafted by the INTOSAI Development Initiative (IDI) as the operational lead on SAI PMF. Key INTOSAI bodies and other stakeholders were also consulted.

The Strategy is aligned to the INTOSAI Strategic Plan 2023-2028, and particularly to its Goal 2, Capacity Development. It was approved at the CBC Steering Committee meeting in September 2022. Since the Strategy covers six years, it should be revised in 2025, if necessary.

The overall purpose of this Strategy is to guide the global roll-out of SAI PMF for 2023-2028 to achieve sustainable improvement in SAI performance globally through the use of SAI PMF, thereby contributing to the INTOSAI’s mission of fostering continuous improvement in SAI performance.

## Situational analysis

At the time of writing, 94 SAIs have conducted a SAI PMF assessment, 83 first and 11 repeat assessments. From these numbers, it is evident that SAI PMF, to a large extent has become an established tool for holistic assessment of SAI performance. However, there is still considerable scope to raise awareness regarding the benefits and challenges of applying the tool to ensure firm anchorage of SAI PMF as the preferred assessment tool globally, and to strengthen the uptake (including among high-income countries where implementation has lagged behind). Global trends have been considered and increasing digitalization cannot be overlooked which includes increased readiness to interact through online tools, a consequence of the pandemic.

This Strategy has been developed keeping this in mind as well as considering key sources such as:

- Findings from an external evaluation conducted of the previous implementation strategies (2017-2022)
- Lessons learned from SAI PMF implementation over the past years
- Findings from the Global Stocktaking Report 2020

This has led to the identification of the following strategic issues:

- **Repeat assessments:** Such assessments will allow the full potential of SAI PMF to be utilised. The objective indicators enable SAIs to assess, monitor and manage their performance over time for continuous improvements. Many first assessments have been conducted, and it will now be timely to consider repeat assessments.
- **Expeditious assessments:** Assessments must be completed promptly and cost-efficiently to ensure that SAI PMF results remain valid and relevant. This issue has many facets, and it requires the efforts of several parties to complete an assessment within a reasonable time. Key reasons for a lengthy assessment period have been that resources allocated to the assessment team (more prominent with self-assessments) have been insufficient and that it can take a long time to complete the recommended quality arrangements, specifically the independent review.

- **SAI PMF is most relevant when the results are used:** Around 85% of SAI PMF assessments are used as a basis for strategic and capacity development planning, but this percentage should be higher. It is evident that a SAI PMF assessment is most useful when the SAI has a clear purpose for conducting the assessment.
- **Utilising technology:** Digital tools for remote interventions can contribute to greater outreach for communication and awareness raising, training courses become increasingly accessible, and assessments can be conducted remotely. It will be essential to balance remote interventions with face-to-face interaction in consideration of the environment.
- **Open data:** The number of assessments conducted has reached a critical threshold. This entails that it will be easier to publish and share meaningful aggregated SAI PMF data at the global or regional level, shedding light on how SAIs are performing while ensuring that data cannot be linked to a specific SAI. Easily accessible data on SAI performance can benefit the INTOSAI community, donors, Civil Society Organisations (CSOs) and academia.
- **Publication of SAI PMF assessments are lagging behind:** Only 18 percent of SAIs that have finalised a SAI PMF assessment have chosen to publish the report (or a summary). Although heads of SAIs will consider the possible risks associated with publication, it is important to also consider the benefits.
- **Implementation of SAI PMF and development of pools of experts require a differentiated approach based on regional context:** Regional take-up of SAI PMF varies significantly, as do related capacities of regional SAI PMF assessors, with specific language skills and knowledge of the SAI models and specificities in the region. The dialogue with INTOSAI regional bodies and the need for flexibility to develop regional experts is important in ensuring that local context is considered. Conducting a SAI PMF assessment by an assessment team consisting of peers may also be increasingly relevant in the years to come.
- **Commencement of a revision of the SAI PMF:** Developments such as changes to the ISSAIs may justify revisions to the SAI PMF methodology. The SAI PMF needs to be a dynamic framework that considers such changes as well as changes in the environment that influence the SAI. If revisions are undertaken, it is important to underscore the need for dedicated scoping and preparation in anticipation of such changes.

## 2. Governance arrangements and key stakeholders

### Governance arrangements

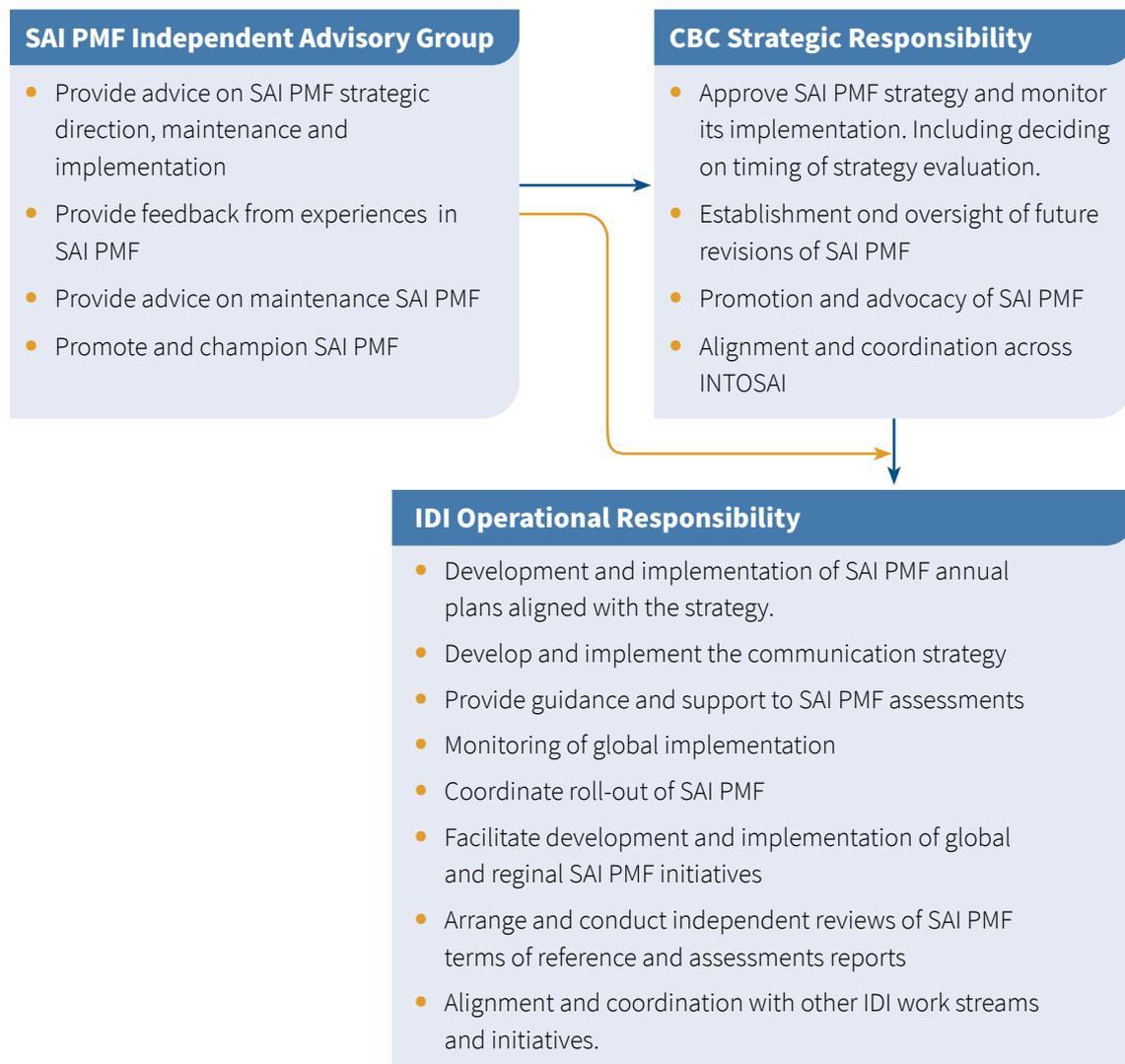
With the approval of SAI PMF in 2016 the formal governance arrangements were also established.

This entails that the CBC has the strategic lead on SAI PMF. CBC is established to build the capabilities and professional capacities of SAIs and is responsible for the SAI PMF Strategy on behalf of INTOSAI, considering alignment and coordination across INTOSAI including the work and contributions of other CBC work streams.

The CBC also established a SAI PMF Independent Advisory Group (IAG) of volunteer donors, SAIs and INTOSAI bodies. IAG provides strategic advice and recommendations to support the CBC and IDI in their efforts to implement the SAI PMF Strategy and to ensure continued and appropriate donor engagement.

The IDI who is mandated to support SAIs in developing countries to sustainably enhance their performance and capacity has the operational lead on global SAI PMF implementation.

### Roles of CBC, IAG and IDI



## Key stakeholders

The success of this strategy will rely on ownership and involvement from SAIs, INTOSAI bodies, donors, and others. For the SAI PMF to be used globally as the SAI measurement framework of choice, the interests and roles of key stakeholders must be recognized and managed. The following are the key stakeholders in the SAI PMF implementation process:

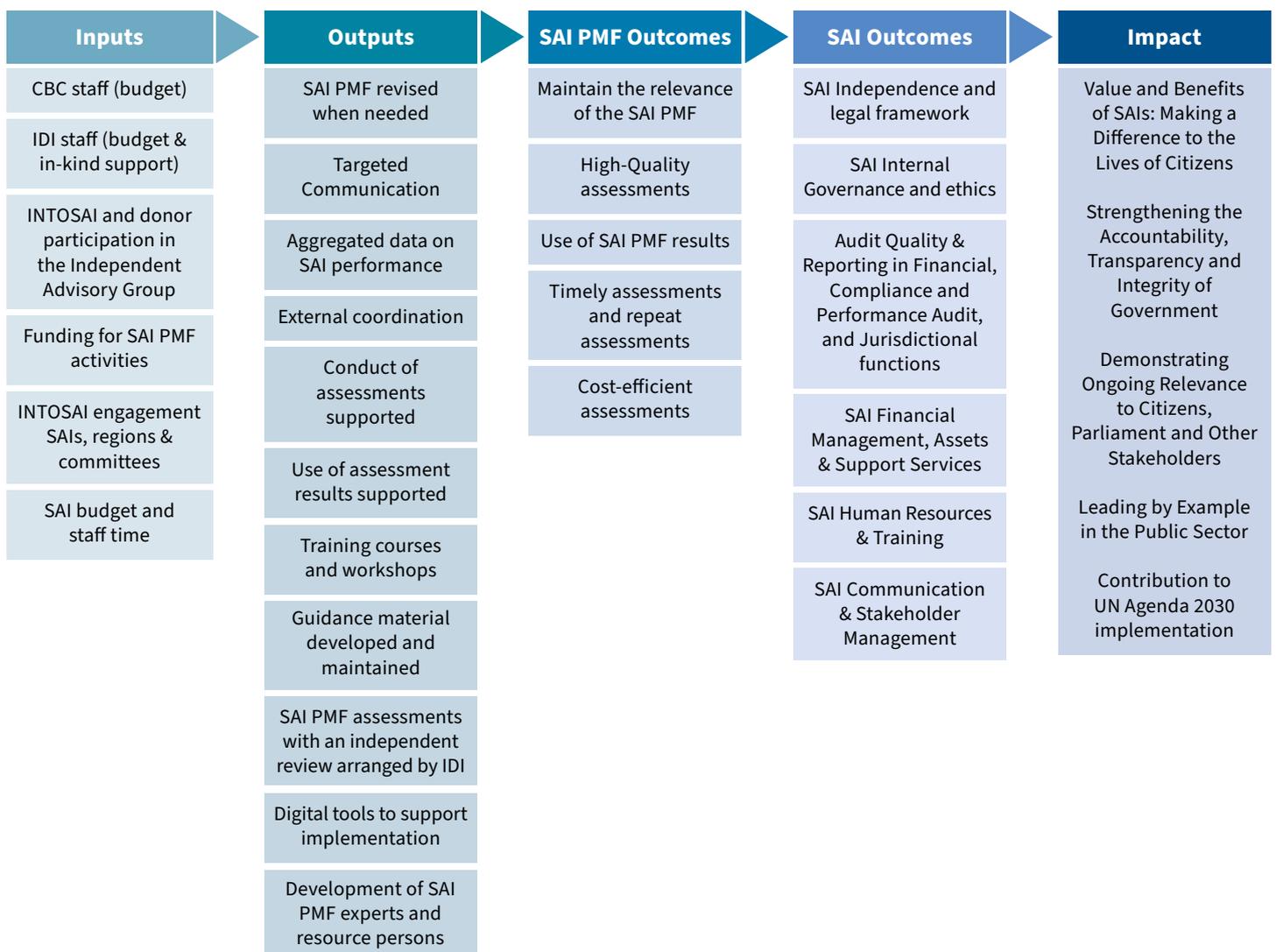
Stakeholder	Main interest and/or role
<b>Stakeholders of SAI PMF assessment process and use of results</b>	
Head of SAI / SAI Leadership	An assessment report of high quality, with useful findings for the assessment purposes as decided by the SAI Head can be a powerful basis for building SAI capacity. Key decisions on whether to conduct an assessment, the approach, scope and use of assessment results are made by the SAI Head, including the publication of the report, which is strongly encouraged. SAI leadership also plays a critical role to allocate sufficient resources to the conduct of the assessment and ensure that SAI PMF results are followed up in the SAI.
SAI staff	An understanding of the reason for conducting a SAI PMF assessment and an understanding of the findings by staff is important to increase ownership for follow-up of the results at the technical level.
SAI PMF assessment teams	The assessment team should conduct a high-quality and cost-efficient assessment to ensure the SAI can use the results for intended purposes. An assessor will also achieve valuable knowledge of the requirements and good practices an SAI should follow.
Donor partners	Well-executed SAI PMF assessments resulting in credible high-quality reports forms a strong basis for capacity development planning and support. A good understanding of the SAI PMF approach and methodology can enable donors to use the findings in agreement with the SAI. Donors regularly assess whether there is scope to integrate SAI PMF into their supported capacity development interventions and use SAI PMF as their assessment of choice for informing SAI capacity development.
Parliamentarians, governments (e.g. ministries of finance), Civil Society Organisations and citizens <sup>1</sup>	A SAI PMF provides evidence that the SAI adheres to and promotes good governance principles, and positive examples of the SAI striving to improve performance and delivering value and benefits to citizens. A SAI PMF may enable parliamentarians and governments, CSOs and citizens in recognizing –and as an extension – supporting SAI independence and for CSOs and citizens to recognize the SAI’s key role for credible audit results.
INTOSAI regional organisations and other relevant INTOSAI regional bodies	SAI PMF implementation can have a strong regional approach considering the local context. Aggregate SAI PMF data at a regional level can provide valuable information for regional capacity development programmes, advocacy efforts in areas such as independence, regional strategic planning, and form a basis for development discussions with the SAIs.
Other INTOSAI Bodies (Governing Board, Committees, Workstreams)	Consistent roll-out across all regions will assist with identifying needs for further efforts in supporting SAIs and tracking performance across INTOSAI.

<sup>1</sup> As part of the communication plan for the roll-out of the strategy, all key stakeholders will be identified, with engagement purposes and actions for each.

### 3. Results Framework

The results framework visualises and explains the strategic objectives envisioned in this strategy and the concrete work that must be done to contribute to and achieve the strategic objectives. The situational analysis and strategic issues outlined above have been considered when developing the results framework. In its role as strategic lead, CBC approves the strategic direction. The delivery of the outputs would to a large extent be the responsibility of IDI as the operational lead. IDI has the responsibility for maintaining and implementing the communication strategy supported by CBC and IAG for effectively promoting and championing SAI PMF across INTOSAI. To achieve the SAI PMF outcomes and SAI outcomes will depend on the uptake, interest, and involvement from a broad variety of stakeholders.

Results framework:



Assumptions:

- Continued involvement and support from SAIs, donors, and other stakeholders
- Training courses and guidance will increase the assessment teams' capabilities, resulting in timely and quality assessments
- SAI leaders are drivers of change
- SAIs taking ownership of their capacity development
- SAIs having sufficient funding and independence to make necessary changes to sustain performance

- Country political economy favouring strong SAIs
- Funding from donors to enable IDI to perform its role as the operational lead, and CBC its governance role
- SAIs' willingness to share assessment reports with IDI to enable aggregated analysis

## IMPACT AND SAI OUTCOMES

Impact represents the contribution of SAIs in making a difference in the lives of citizens through strengthening the accountability, transparency and integrity of government, demonstrating ongoing relevance to citizens, Parliament and other stakeholders, and leading by example in the public sector.

SAI Outcomes represent how SAI PMF can lead to desired performance improvements in SAIs in areas such as independence and legal framework (including mandate); the quality of its core audit work; the quantity and timely submission and publication of financial, compliance and performance audits (or results of legal proceedings for SAIs with a jurisdictional function); and the effectiveness of its internal organisational systems. This is the level at which the performance of SAIs should be measured, noting that it may take 3 to 5 years to see performance change at this level.

Performance change in an SAI will depend on several factors. It could still be useful to analyse changes in SAI performance when more repeat assessments are conducted. Analysing performance change together with the use of SAI PMF results will provide valuable information and could give some indication of the added value of SAI PMF, although performance improvements cannot be directly attributable to SAI PMF.

## SAI PMF OUTCOMES

SAI PMF outcomes focus on whether the activities planned are successful in promoting behaviour change among the INTOSAI and Donor communities towards considering the SAI PMF as the favourable tool for holistic assessment of SAI performance, towards producing timely, cost-efficient, credible and high-quality reports and towards using the results of a SAI PMF assessment for SAI performance improvements. This is the highest level of results attributable to the SAI PMF Strategy and contributes to achieving SAI outcomes. The following SAI PMF outcomes have been developed:

### SAI PMF OUTCOME 1: Maintain the relevance of SAI PMF

The first strategic outcome represents the importance of maintaining the relevance of SAI PMF for it to be widely applied and used by SAIs and supported by stakeholders. A critical aspect is to ensure the framework resonates with SAIs and continues to assess key functions and activities of SAIs. It is important to note that SAI PMF is a global tool and therefore cannot address all local variations and a reasonable level of consistency of the framework is important to allow for the added value of comparability between assessments. The comparability therefore needs to be balanced against future revisions.

### SAI PMF OUTCOME 2: High-quality assessments

The second outcome emphasises that SAI PMF assessments must consistently be of high quality. High-quality SAI PMF reports, based on factual accuracy, are fundamental if the SAI PMF reports are to serve as a credible basis for strategic planning, further capacity development, monitoring of performance over time, and identification of the results of capacity development initiatives. Low-quality assessment reports, on the other hand, will not only limit the report's usefulness but may also negatively impact the credibility of the SAI PMF.

### SAI PMF OUTCOME 3: Use of SAI PMF results

The success and usefulness of SAI PMF is closely linked to the use of its results. The SAIs need to have a clear plan already from the start on how the results should be used. It closely links to SAI PMF outcome 4 about timing the assessment well and in accordance with the purpose. The importance of publication and sharing SAI PMF results is included here as it can form a basis for discussions and obtaining and maintaining support for SAI capacity development efforts.

### SAI PMF OUTCOME 4: Timely assessments and repeat assessments

It is vital for SAIs to do a repeat assessment to determine progress made since a previous assessment and to continuously improve. It is recommended to conduct a repeat SAI PMF assessment every 3-5 years since it takes time for changes at the SAI-level to manifest. Another aspect is that a SAI PMF assessments' timing should be closely linked to the purpose. This could entail considering elements such as timing with the SAI strategic cycle as a basis for developing the SAI strategic plan or before intervention from a donor to have a good basis to scope and develop capacity development programmes.

### SAI PMF OUTCOME 5: Cost-efficient assessments

It is critical that SAI PMF assessments are conducted and finalised within a reasonable time to ensure that assessment findings are perceived as valid and that use of the tool is not regarded as costly. One aspect is to manage costs through effective approaches to resourcing an assessment.

## OUTPUTS

Outputs are tangible results of SAI PMF activities, such as training courses and workshops, guidance material developed and maintained, external coordination and support to assessments.

The outputs that will contribute to the achievement of the SAI PMF outcomes can be blocked into four groups:

### Communication and awareness raising

Targeted communication on key issues is cross-cutting and can support all the four SAI PMF outcomes. It is envisioned that stronger outreach to stakeholders regarding the benefits of conducting, supporting, and using the results of a SAI PMF assessment will be explored. Additionally, stronger outreach to high-income countries as the uptake for this group has been lagging behind. An updated communication strategy has been developed to guide this work.

### Training and support to assessments

#### **Cross-cutting support**

The provision of training courses and the development of guidance material will enable assessment teams to conduct quality and timely assessments. A review of SAI PMF training modules is envisioned to ensure the needs of assessors are met and to ensure targeted trainings in areas experience has shown that assessors often struggle with. Some areas already identified are: 1) repeat assessments, 2) use of SAI PMF for annual performance monitoring or a stand-alone assessment of performance in a specific area and 3) simplifying the SAI PMF performance report – linked to the possibilities that exist in e-SAI PMF.

More efforts to encourage SAIs to publish and share their SAI PMF results are foreseen, in line with INTOSAI-P 12 objectives of SAIs leading by example on being transparent. This includes support to SAIs on how to navigate the process of decision-making and communicating about SAI PMF findings on weaknesses in SAI performance.

Emphasis on quality requirements will continue to be necessary as a part of the SAI PMF methodology. Currently, this includes a three-layer approach. The first layer entails quality check within the assessment team, where the team leader typically plays an important role. The second layer entails a quality check of facts conducted by someone who knows the SAI well but was not part of the assessment team. IDI is responsible for the third layer, which entails conducting independent reviews to ensure the quality of the terms of reference guiding the assessment process and of the draft SAI PMF assessment reports. The IDI offers to conduct or arrange for other SAI PMF experts to conduct independent reviews of all SAI PMF assessments to ensure adherence to the SAI PMF methodology. At the end of this process, an IDI statement of independent review is issued. A review of the current arrangements will be conducted to simplify the process and reduce the time it takes to complete an assessment while still ensuring quality. This was one of the key recommendations from the external evaluation of the implementation strategies 2017-2022.

### **Targeted support to assessments**

This entails tailored support provided to SAIs and assessment teams. The need for support will be ensured through the IDI initiative on Strategy, performance measurement and reporting (SPMR) and the continued delivery of SAI PMF facilitation programmes. Comprehensive support is offered to the conduct of assessments for groups of SAIs. With the possibility of linking this to continued support in the use of results and strategic management, which has been done in the SPMR initiative. Such support requires a tailor-made approach adapted to regional context and capacities. While resource-intensive, the facilitation function can be instrumental in ensuring assessment quality, relevance and use of results.

### **Revision of the framework**

During this strategy period a framework revision will be undertaken. The SAI PMF assesses requirements directly taken from the IFPP, mainly the principle documents including principles for audits, and therefore needs to reflect updates of the IFPP in a timely manner. Additionally, reflecting changes in relevant best - practices should also be considered. The world is not static, and neither can SAI PMF be. A revision must be scoped and balanced towards not making the framework more comprehensive. An important aspect will be to ensure synergies with other assessment tools.

### **Support for implementation**

#### **Development of resource persons**

Continuous development of SAI PMF experts and resource persons that can support SAI PMF implementation in the INTOSAI languages is vital for the success of SAI PMF. The IDI is aiming at achieving gender balance in its pool of resource persons.

#### **External coordination**

External coordination with key stakeholders including alignment and coordination with INTOSAI regional bodies will be essential to implement this Strategy. One aspect relates to effective cooperation regarding regional capacitation and the implementation of initiatives, including support to regional plans for SAI PMF implementation that cater for region-specific needs and circumstances. Effective coordination requires monitoring of SAI PMF assessment status.

## Digital tools

Utilising digital tools is vital to ensure effective SAI PMF implementation and a broad outreach. Relevant tools will therefore be explored and possibly developed. e-SAI PMF, an online digital application, was launched in 2022. The application will support assessment teams and the application is accessible in English, French, Arabic and Spanish. In the future it can be relevant to add more functionalities and languages to increase the accessibility of the SAI PMF. The overarching objective is that the application will support the conduct of quality and timely assessments.

Additional areas that are relevant to explore further is an interactive website to publish aggregate SAI PMF data and improvements in how remote training courses are delivered and greater outreach for communication and awareness purposes.

## INPUTS

This level includes all key inputs necessary for successfully implementing this strategy. This consists of the inputs required to ensure the proper functioning of the governance arrangements: 1) CBC staff, 2) IDI staff (financing for specific activities, programmes and initiatives) and 3) involvement from donors and INTOSAI in the Independent Advisory Group. Other key inputs are: 1) additional funding for SAI PMF activities from donors (through funding individual assessments, regional or global SAI PMF initiatives or in-kind contributions), 2) SAIs to allocate sufficient budget and staff time both to the conduct of assessments, providing resource persons/subject matter experts, providing assessors who can conduct SAI PMF using the peer review approach, participation of SAI staff and leadership in activities and initiatives and involvement from INTOSAI regional bodies and committees.

## 4. Resourcing of SAI PMF work

The implementation of the SAI PMF will require substantial direct financing as well as in-kind support to fund, among others, the following areas:

- The global support functions that support assessment quality and global monitoring, facilitate SAI PMF assessments and use of assessment results, and independent review:** Typical cost items will include staff costs, developing and translating a variety of material such as guidance material and course material, the roll-out of training courses and workshops, financing awareness-raising, and funding independent reviews conducted by consultants. Key inputs to the support functions will come from IDI staff and funding resources.
- Trainers and facilitators<sup>2</sup>:** The primary resource is envisaged to be in-kind support from the INTOSAI community. SAI PMF trainers and facilitators are mainly highly experienced IDI and SAI staff<sup>3</sup>. In some cases, consultants with specific SAI PMF experience can also be used as trainers and facilitators of SAI PMF assessments on behalf of IDI.
- SAI PMF assessments:** The funding source will largely be determined by the context and purpose of the assessment. For example, where SAI PMF assessment is part of an externally funded capacity development strategy, external providers may be willing to fund the assessment. Whenever the SAI chooses to do a self-assessment, the main costs will be related to dedicating sufficient time for the assessment team members to complete the work. The cost of a SAI PMF repeat self-assessment would in many cases be significantly lower with an experienced team that is aware of how to plan and manage the assessment process.

<sup>2</sup> The principal difference between trainers and facilitators is that while the former are primarily involved in the provision of training in the methodology, the latter also support the SAI PMF implementation in a SAI, or within a regional programme. However, the roles are not mutually exclusive.

<sup>3</sup> IDI offers periodic SAI PMF training in every region to ensure that there is opportunity for new staff and others to make up for natural loss of and to boost SAI PMF knowledge capital.

- **Use and development of digital tools:** There will be some annual costs in to maintain e-SAI PMF. Future development costs may also be incurred for further improvements and adding functionalities. It may be relevant with additional costs for other tools. Fewer face-to-face interventions can to some extent outweigh the costs.

The IDI will through its annual plans stipulate the resources required for the SAI PMF implementation in more detail and the IDI Board will approve this budget as part of the IDI budget.

## 5. Monitoring, reporting and evaluation of the SAI PMF Strategy

The CBC, as strategic governance lead, is responsible for monitoring the implementation of the SAI PMF Strategy 2023-2028. As part of the IDI Performance and Accountability report, an annual report on progress against the SAI PMF Strategy will be put forward by the Director General of IDI to the CBC and the IDI Board. Additionally, a high-level report on SAI PMF progress and an outlook on implementation plans going forward, will be prepared for the annual CBC meeting.

To monitor progress, several performance indicators have been developed, please see Annex A. They are linked to the SAI PMF outcomes which are closely attributable to the SAI PMF activities and are useful for evaluating programme economy, efficiency, and effectiveness. SAI outcomes are influenced by many factors beyond the SAI PMF (e.g. capacity, resourcing and independence of the SAI) and are useful for monitoring and evaluating performance improvement at the level of the SAI.

An external evaluation will be commissioned in 2027 by the CBC to provide detailed lessons learnt and recommendations for a new SAI PMF implementation strategy after 2028. This approach will also enable alignment with the next INTOSAI Strategic Plan (2029-2034).

## 6. Critical success factors and/or risks

The following critical success factors and risks may impact acceptance of the SAI PMF during roll-out (note that we have not separated the success factors and risks as those are two sides of the same, and all elements in the table can be either a success factor or a risk depending on how you phrase them):

	Success factors and/or risks	Enabling and/or mitigating measures
6.1	INTOSAI leadership and strategic governance	The CBC exercises effective strategic direction and monitoring of SAI PMF implementation aided by the IAG and ensures coordination and synergies with other INTOSAI bodies.
6.2	Communication on the strategic significance of SAI PMF	An effective communication strategy and positioning of the SAI PMF to enable advocacy of the SAI PMF by the CBC, the IDI and other key stakeholders.
6.3	Resourcing at all three levels of INTOSAI	Funds required for SAI PMF roll-out match donor interests and funding, appropriate number, skills and experience of IDI staff working on SAI PMF, and willingness by SAIs to make available in-kind resources, i.e. SAI staff who are SAI PMF-trained assessors as assessment team members, trainers and facilitators.
6.4	Support to SAI PMF users	IDI provides adequate support to assessment teams through training, advice, facilitation, and independent review.
6.5	Relevance of the tool	Revision of the SAI PMF at appropriate times based on proper information and advice (including IAG) and information about changes in the IFPP. Emphasis of and support for use of SAI PMF results, i.e. for strategic and operational planning, capacity development, ISSAI implementation, etc.
6.6	Sharing of results and, wherever strategically beneficial, publication of SAI PMF assessments	Guidance on how to navigate the potentially challenging process of sharing and publicising SAI PMF assessment results, based on experience of those SAIs that have done so. Strong advocacy focusing on the benefits of publishing the complete SAI PMF report, including leading by example and mobilizing stakeholder support for the SAI reform agenda.
6.7	INTOSAI Regional Organisations supporting the SAI PMF Strategy	Consultation and cooperation with regional organisations to ensure that SAI PMF needs, priorities and capacities in the regions are well-understood, and development of tailored joint regional implementation strategies / programmes. Regular exchange on progress, factors and challenges affecting SAI PMF implementation.
6.8	Continued donor involvement in SAI PMF	An effective SAI PMF IAG with balanced representation of SAIs and donors; continuation of general support and feedback from INTOSAI-Donor Cooperation, dialogue with donors on uses and benefits of SAI PMF; stronger awareness-raising and engagement with donors on the SAI PMF methodology and benefits, including donor induction on SAI PMF; and involvement of donor staff as assessment team members if feasible.
6.9	Cost-efficient assessments	SAI Leadership provides sufficient resources to enable the assessment team in finalizing the assessment within a reasonable time. IDI provides adequate support to assessment teams including awareness-raising and strong sensitisation on the resources needed. SAI and IDI dispense expeditiously with independent reviews.

## ANNEXURE: Results System SAI PMF

The results system seeks to facilitate monitoring, reporting and evaluation of the SAI PMF roll-out at SAI PMF outcome level. The table below include the performance indicators used to measure the SAI PMF outcomes; these will be measured annually. The performance on SAI Outcomes is measured at the level of the IDI Strategic Plan 2019-2023 results framework.<sup>1</sup> A results system at output level will be linked to operational plans for implementation of the strategy.<sup>2</sup> During the mid-term revision of the SAI PMF implementation strategy to take place in 2025, it may be relevant to revise the milestones and targets.

<b>PURPOSE: Sustainable improvement in SAI performance globally</b>							
<b>SAI PMF Outcome Indicator 1:</b> Conducted Assessments	Baseline 2022	Milestone 1 2023	Milestone 2 2024	Milestone 3 2025	Milestone 4 2026	Milestone 5 2027	Target 2028
Cumulative number of SAIs (all countries <sup>3</sup> ) with a finalized SAI performance report based on the SAI PMF framework	a) 87 b) 12 c) 17	a) 95 b) 19 c) 18	a) 98 b) 28 c) 22	a) 100 b) 40 c) 26	a) 105 b) 48 c) 30	a) 110 b) 56 c) 33	a) 115 b) 66 c) 37
a) First time assessment b) Repeat assessment c) Published assessment	<b>Achieved:</b>						
	<i>Source:</i> IDI internal monitoring system, regular IDI survey tracking assessments						
<b>SAI PMF Outcome Indicator 2:</b> Quality of Assessments	Baseline 2022	Milestone 1 2023	Milestone 2 2024	Milestone 3 2025	Milestone 4 2026	Milestone 5 2027	Target 2028
Percentage of all (i.e. cumulative) finalized SAI PMF assessments that includes an IR statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology	69%	70%	71%	72%	74%	75%	76%
	<b>Achieved:</b>						
	<i>Source:</i> IDI internal monitoring system, regular IDI survey tracking assessments						
<b>SAI PMF Outcome Indicator 3:</b> Assessment results used in SAI strategic planning and capacity development	Baseline 2022	Milestone 1 2023	Milestone 2 2024	Milestone 3 2025	Milestone 4 2026	Milestone 5 2027	Target 2028
Percentage of all (i.e. cumulative) finalized SAI PMF assessments (all countries) that are reported as having been used as basis for SAI strategic planning and/or capacity building projects	87%	89%	90%	91%	91%	92%	92%
	<b>Achieved:</b>						
	<i>Source:</i> IDI internal monitoring system, regular IDI survey tracking assessments						
<i>No targets are included in the new proposed indicator 4 below as it will only be possible to create the baseline during first year of implementation.</i>							
<b>SAI PMF Outcome Indicator 4:</b> Assessment conducted with timely independent reviews	Baseline 2022	Milestone 1 2023	Milestone 2 2024	Milestone 3 2025	Milestone 4 2026	Milestone 5 2027	Target 2028
Reduction in the time it takes to complete the independent review process.							
	<b>Achieved:</b>						
	<i>Source:</i> IDI internal monitoring system, regular IDI survey tracking assessments						
<b>SAI PMF Outcome Indicator 5:</b> SAIs using e-SAI PMF	Baseline 2022	Milestone 1 2023	Milestone 2 2024	Milestone 3 2025	Milestone 4 2026	Milestone 5 2027	Target 2028
Cumulative number of SAIs conducting their SAI PMF assessments using the application.	5	15	20	30	37	43	50
	<b>Achieved:</b>						
	<i>Source:</i> IDI internal monitoring system, regular IDI survey tracking assessments						

1 IDI Results Framework.

2 Operational plans for implementation of the SAI PMF Strategy will be developed by the IDI.



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