



## ***Item 6 of CBC Steering Committee of 22 June 2023***

# **SAI PMF update to 2023 CBC Steering Committee**

### **Section 1: SAI PMF implementation update**

As SAI PMF implementation lead, the IDI has provided the CBC – who has governance responsibility for the SAI PMF – with an implementation progress report for the period September 2022 to April 2023 prepared for the CBC Steering Committee meeting of June 2023 (see copy of report accompanying this update).

### **Section 2: Report from SAI PMF Independent Advisory Group**

The SAI PMF Advisory Group (IAG) is an independent advisory mechanism established to support the CBC and the IDI SAI PMF team in their efforts to continually develop and implement the SAI PMF. The IAG reports at least annually to the CBC on its activities and to provide advice on the development and implementation of the SAI PMF (see copy of report accompanying this update).

### **Section 3: Revision of the SAI PMF**

#### **3.1 Background**

As the governance lead for the SAI PMF since 2016, the CBC oversees the use and implementation of the SAI PMF, including having the responsibility for deciding when revision of the Framework is required to ensure that the Framework continues to be a dynamic and relevant tool.

During 2020-22 the CBC and IDI completed a “light” revision of the SAI PMF to bring the framework in line with additions/changes to the INTOSAI Framework of Professional Pronouncements such as the new INTOSAI-P 50 and the revised ISSAI 200.

Proposals received for fundamental enhancements to the Framework, however, were not considered but categorised and put on record for further consideration when a “hard” revision of the SAI PMF is to be done. In addition, the SAI PMF Independent Advisory Group, the CBC Secretariat and IDI’s SAI PMF team have also kept record of potential areas of improvement identified for consideration during a hard revision, which could include aspects such as:

- Consideration of ways in which the tool can be streamlined without losing its strategic value, including e.g. –
  - Elimination of repetitive criteria to streamline the framework

- Revision of the scoring rules where feedback indicates that the scoring rules may be too harsh, and
- Minor improvements of a few specific criteria.
- Revising Domain B (Internal Governance and Ethics) – a need was expressed for clearer links between different SAI organizational planning documents, or removal of questions that are not sufficiently generic
- Modern technology and its influence on SAI performance
- SAI preparedness to deal with crisis events, including ability to audit emergency payments by government, and
- The role of SAI's in relation to sustainability aspects.

### **3.2 Proposal to CBC Steering Committee**

Having consulted the IDI SAI PMF team and the IAG, the CBC Secretariat wishes to propose that the Steering Committee approve the commencement of a comprehensive consultation process with all internal and external stakeholders about areas of possible SAI PMF enhancement.

The following principles will be applied when evaluating inputs received during the consultation process:

- All proposals for enhancement will be evaluated on the basis that the SAI PMF is based mainly on the INTOSAI Framework for Professional Pronouncements, and where no INTOSAI pronouncements are available, other generally accepted global standards are used as source/reference points.
- That all additions/amendments be relevant to the broader INTOSAI community and not only to a select few SAIs.

The consultation process will take place in the following three stages:

- 1) Primary consultation – July to October 2023
- 2) Processing of inputs – November to February 2023
- 3) Second round consultations/confirmations – March to May 2024

A recommendation about whether or not to go ahead and revise the SAI PMF, will then be made to the CBC Steering Committee in June 2024.