

SAI PMF Progress Report

September 2022 – April 2023

Prepared by the IDI for the CBC Meeting, June 2023

1. INTRODUCTION

This report is aimed at providing the CBC, the IAG and other stakeholders with a high-level status on the implementation of the SAI PMF Strategy 2023-28 as of April 2023. It should be noted, however, that the status included in this report also covers the implementation of SAI PMF activities in the period September to December 2022 of the previous Strategy. This is intended to align with the last progress report submitted to the CBC in August 2022.

2. KEY ACTIVITIES UNDERTAKEN IN THE PERIOD SEPTEMBER 2022 – APRIL 2023 (against the annual plan).

- CAROSAI Facilitation Programme (ongoing) - provided continuous remote support to assessment teams from 4 participating SAIs. The programme has been built on resources from IDI including an Associate, peer SAIs and the regional INTOSAI body.
- 8 SAI PMF assessments are being conducted under the SPMR Initiative Round 2. Several assessments from the SPMR Round 1 are in the independent review stage.
- Assessment of SAI Cayman Islands conducted by a team from within IDI (peer review approach)-ongoing.
- Self-learning online SAI PMF repeat assessment course launched in English.
- Conducted a product development meeting with the purpose of co-creating new SAI PMF material, exploring approaches to building SAI PMF capacity in INTOSAI regions and reflecting on new developments since the adoption of the framework in 2016.
- As a follow up on the product development meeting, a webinar to raise awareness on new developments in SAI PMF was conducted for a wider pool of resource persons.
- SAI PMF awareness raising meetings with INTOSAI regions conducted in conjunction with the CBC.
- The 2022 version of SAI PMF was endorsed at the XXIV INTOSAI Congress . Currently undergoing translation from English to other INTOSAI languages.
- Supported the roll out of the e-SAI PMF application, available in English, French and Spanish. The application is currently in use by 6 SAIs (4 participating in the CAROSAI facilitation programme and 2 stand alone assessments - The Cayman Islands and The Bahamas.

3. PROGRESS AGAINST SAI PMF OUTCOME INDICATORS

a) Outcome Indicator 1 – SAI PMF Assessments Conducted

Category of SAI PMF Assessment	Assessments at Year End 2022	Status as of April 2023	Milestone Year End 2023
First-time assessment	89	91	95
Repeat assessment	14	16	19
Published	18	20	18

- Year-end milestone for published reports achieved as of April 2023

- Positive outlook for year-end 2023, on first-time assessments and repeat assessments

b) Outcome Indicator 2 – High Quality Assessments

High Quality Assessments	Status at Year End 2022	Status as of April 2023	Milestone Year End 2023
Percentage (i.e cumulative) of finalised SAI PMF reports that include an Independent Review Statement as a guarantee of quality	70%	71%	70%

- Year-end milestone achieved as of April 2023

c) Outcome Indicator 3 – Assessment Results used in SAI Strategic Planning and/or Capacity Building Projects.

Results used for Strategic Planning and/or Capacity Building	Status at Year End 2022	Status as of April 2023	Milestone Year End 2023
Percentage (i.e cumulative) of finalised SAI PMF assessments used for SAI strategic planning and/or capacity building projects	87%	87%	89%

- As of April 2023, no change in the status reported at year-end 2022
- However, in absolute terms, the number of finalised assessments used for strategic planning has increased by 4, from 71 at year-end 2022 to 75 as of April 2023.

d) SAI PMF Outcome Indicator 4 – Assessment conducted with timely independent reviews

- This is a new indicator that has been introduced in the Implementation Strategy 2023-28. As such, we are using the performance in 2023 to create a baseline for reporting going forward.
- However, important to note that 3 independent reviews (IRs) have been completed between October 2022 and April 2023. The IRs were completed within a timeframe of 5 months, 3 months and 2 months respectively.

e) SAI PMF Outcome Indicator 5 – SAIs using e-SAI PMF Application

e-SAI PMF is an online application that has been developed to support SAIs and SAI PMF assessors to conduct rapid, high quality and efficient assessments through all the key stages of the assessment process.

Results used for Strategic Planning and/or Capacity Building	Status at Year End 2022	Status as of April 2023	Milestone Year End 2023
Cumulative number of SAIs conducting their SAI PMF assessments using the application.	6	6	15

- 6 SAIs have used the e-SAI PMF application to conduct their SAI PMF assessment as of April 2023.
- There is a positive outlook for year-end 2023. SAIs that will conduct a SAI PMF assessment in 2023 will be encouraged to use the e-SAI PMF.

4. RESOURCE OVERVIEW

a) Human Resources

- The SAI PMF Initiative is managed by a team of three dedicated Managers within the IDI.
- In addition, several IDI staff with a core responsibility for other IDI initiatives have been trained in the methodology and acquired vast SAI PMF experience over the years through their participation in supporting assessments, mainly those conducted as part of the SPMR Initiative.
- Under a Memorandum of Understanding, an IDI Associate, Ms Nila Eka Putri from the Audit Board of the Republic of Indonesia (BPK) dedicates 30% of her time in BPK working on IDI's SAI PMF Initiative as in-kind support to IDI.
- SAI PMF implementation is also significantly supported by a pool of SAI PMF resource persons from across the INTOSAI regions. However, there is room for improvement on expanding the existing pool and increasing availability in INTOSAI languages other than English i.e Arabic, French, Spanish.
- Overall, the staffing situation for SAI PMF is considered stable.

b) Financial Resources

- In general, the funding situation for IDI and particularly SAI PMF is challenging at the moment. This is largely due to financing challenges being experienced by most of the countries that provide financial support to the IDI.
- The SAI PMF Initiative is funded from the IDI basket funding. Except for SAI PMF activities under the SPMR Initiative funded by the Swiss Secretariat for Economic Affairs (SECO), there is no earmarked funding for SAI PMF implementation. In its current form, the SAI PMF budget is tight and the implementation of activities is not at the desired scale.
- Given the situation, the IDI is continuously working on mobilising additional funding for implementation of IDI Initiatives, including SAI PMF.

5. UPCOMING MAJOR EVENTS/TASKS

The table below shows a calendar of the upcoming major events for the remainder of 2023:

	EVENT/TASK	TIMEFRAME
1.	<p>Revision of SAI PMF Framework and exploring the alignment of SAI PMF with other existing performance assessment tools:</p> <ul style="list-style-type: none"> ○ Consultation with key stakeholders ○ Explore alignment with other assessment tools <p>The revision of the framework will be conducted in collaboration with CBC as the strategic lead on SAI PMF implementation. A decision on whether to proceed with revising the framework will be made based on the results from the consultation.</p>	July – December 2023
2.	CAROSAI Facilitation Programme	Ongoing (target completion - October 2023)
3.	SAI PMF assessments following launch of SPMR Round 3	Year-end 2023
4.	Advanced SAI PMF training	November/December 2023
5.	Further developments to the e-SAI PMF application	Year-end -2023
6.	<p>Translations:</p> <ul style="list-style-type: none"> • 2022 version of the SAI PMF document – Arabic, Spanish, French. The translated versions in Spanish and French will be available much sooner than year-end 2023. • Online self-learning SAI PMF repeat assessment course to be launched in French, Spanish and Arabic 	<p>Year-end 2023</p> <p>Year-end 2023</p>