

## Independent Advisory group (SAI PMF) Insights 2023 CBC steering committee meeting, 22 June 2023

### We discussed:

**Promotion of SAI PMF:** It has been noted positively that during the XXIV INCOSAI actions have been conducted to raise awareness of SAI PMF. During the main meeting of the CBC on 8 November, the CBC allocated time for a session on the SAI PMF during which two SAIs were given the opportunity to share their experiences in the use of SAI PMF:

- SAI Brazil as an example of a large SAI from the OLACEFS region that has undergone a repeat assessment and was planning a 3rd, and
- SAI Aruba as an example of a small island SAI in the CAROSAI region.

Both SAI reported numerous benefits and findings of SAI PMF led to improvements in SAI performance. Both SAI also noted challenges notably the effort needed for an assessment. Both SAI used self-assessment modes.

The IAG is encouraged by the benefits and improvements engendered by the assessments. Concerning the challenges, it was asked if another mode, such as external assessment (with consultants) would need less efforts with similar results? Repeat assessments indicate that the investment in conducting a SAI PMF seems to pay off but it was also noted that the efforts a smaller SAI must put in, are most considerable.

Information booths by CBC and IDI promoting knowledge on SAI PMF and its benefits have also been appreciated.

**The future revision of the SAI PMF tool** will be accompanied by the IAG who made early comments:

1. A high-level timeline for a possible “hard” revision of the SAI PMF was noted. The first step is to conduct a proper consultation process. The IAG plans its next meeting at a time compatible with the aim to look at the first results of the consultation (November 2023).
2. IAG expressed the importance of maintaining some level of comparability between versions to support repeat assessments and longitudinal analyses. IAG also noted that the repeat assessment guidance in this process should be updated if needed.
3. During the preparatory phase of the consultation more analysis should be considered on the strengths and weaknesses of the different approaches of conducting a SAI PMF, e.g. self-assessments, external assessments, or peer assessments. This might lead into insights for a possible revision.
4. Guidance could be strengthened on the publication and sharing of SAI PMF assessment results, proposing strengthening motivation for the sharing of such results, but also helping by providing guidance on the different ways in which this could be done, e.g. publishing at least the main results versus a detailed report, as some stronger SAIs are confident enough to do.
5. Potential relevant new areas to consider in the revision are:
  - Influence of fast changing information technology on audit work in general and remote work during emergencies.

- Preparedness of SAIs to deal with crisis events, motivated in large by Covid: for instance, crisis management, auditing emergency payments, etc.
  - In relation to climate change, ability to audit sustainability aspects such as sustainability reporting, having the mandate and/or the technical capability, etc.
6. 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
  7. IAG members also suggested to explore the possibilities to create synergies in aligning the SAI PMF with the use of other assessment tools, e.g. pICTure or SAI ITMA for IT maturity.

**Brief reflection on SAI PMF implementation arising from the 2023-28 strategy, including update on e-SAI PMF** The IAG was provided a progress report against the key performance indicators, emphasizing that we are only 4 months into the new strategy. Based on progress and the current activity level the IAG noted that the outlook is positive. Deeper reflection will be able with more time to progress.

**IAG terms of reference** were briefly looked at, but no need to revise was seen. We are open for comments and suggestions by the CBC.

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