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77th Meeting of the Governing Board of INTOSAI

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الاجتماع 77 للمجلس التنفيذي للإنتوساي

REPORT BY

THE CAPACITY BUILDING COMMITTEE (CBC) — GOAL 2

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6 ENGLISH



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1. Report on CBC activities and on the achievement of the strategic objectives of Goal 2

The CBC is pleased to present to the 77th Governing Board a report on the key activities of the CBC and on the progress made by the CBC workstreams with regard to their workplans. It is also the first year in which the CBC reports on progress made with regard to the strategic objectives of Goal 2 after their adoption at XXIV INCOSAI in November 2022, and on the progress made in terms of the results areas of the Goal 2 Operational Plan that was also adopted at XXIV INCOSAI.

1.1 Report on the activities of the CBC

After the approval at XXIV INCOSAI of INTOSAI's strategic plan for 2023-28, the workstreams of the CBC took note of the new Goal 2 objectives and adjusted their terms of reference and work plans accordingly. The core business of the workstreams, however, remained mostly the same, and the workstreams managed to make good progress over the last year. Of the 10 CBC workstreams, nine are on track and one is experiencing delays. For more detail on the progress made by the workstreams, refer to the CBC progress-dashboard as included in Annexure A on page 8. The following are highlights that CBC wishes to bring to the Governing Board's attention:

1.1.1 SAI Performance Measurement Framework

INTOSAI-wide use of the SAI Performance Measurement Framework (SAI PMF) successfully continued in this seventh year since the adoption of the framework. To date, 111 SAI assessments have been completed constituting 94 first assessments and 17 repeat assessments using this tried-and-tested measurement tool that provides a holistic view of SAI performance against international standards and other established international good practices. As of September 2023, 88% of finalised SAI PMF reports indicate that user-SAIs have used the assessment results as a basis for developing or updating their strategic plan and/or for designing capacity development projects. In order to support cost-efficient assessments, an online application called "e-SAI PMF" was launched at the end of 2022. As of September 2023, six SAIs had already used e-SAI PMF and it is expected that the target milestone of 15 SAIs will be achieved by end of 2023. (See also Annexure B on page 11 for a detailed progress note on the status of SAI PMF implementation.)

The CBC Secretariat and IDI SAI PMF team are currently busy with a wide consultation process to assess the need for revision of the framework. Feedback is regularly sought to ensure that the SAI PMF remains a dynamic and relevant performance measurement tool. Consultations include all SAIs and INTOSAI's donor and technical partners and will be completed by the first quarter of 2024.

1.1.2 IntoSAINT integrity management tool

In 2010 the IntoSAINT tool was developed to enable a SAI, or any other public sector institution, to assess the vulnerabilities and the maturity of its integrity controls and remedy weaknesses

that may exist. This tool helps to ensure that the SAI can earn and maintain the trust of all of its stakeholders.

The IntoSAINT workstream has just completed an extensive revision of the IntoSAINT handbook, the facilitator's guide, and workshop materials to support the ongoing global rollout of the tool.

1.1.3 Peer-to-peer support

A recent indepth study of global peer-to-peer (P2P) good practices, kindly financed by the European Union, has confirmed that P2P support is a highly effective mode of development support. The workstream has decided to use its funding allocation from INTOSAI to translate the conclusions and recommendations of the study into INTOSAI's official languages to step up its promotion of P2P within all regions of INTOSAI.

The workstream is also partnering with IDI for a workshop in November this year focussing on "Managing peer support projects successfully". The workshop will be held in a hybrid format to enable maximum INTOSAI member participation.

1.1.4 Regional Forum for Capacity Development

The CBC's regional forum is a platform that provides for the exchange of ideas on current strategic issues affecting INTOSAI's regional organisations, and to explore workable solutions, involving all relevant stakeholders.

During the CBC meeting in June this year, it was the turn of CAROSAI to share highlights from its journey as a regional organisation providing support to its member SAIs' own development journeys. The CAROSAI Secretary General also used the opportunity to present to the CBC Steering Committee a motion seeking support for SAIs from small island developing states to cope with the requirements of the INTOSAI Framework of Professional Pronouncements.

1.1.5 Taskforce on INTOSAI Auditor Professionalization

Following last year's endorsement of ISSAI 150 at XXIV INCOSAI, the task team has commenced with action to monitor INTOSAI members' compliance with the four organisational requirements of the ISSAI. The task team has also been reconstituted and, with the help of the new members, will focus on promoting ISSAI 150 and the use of the guidance provided in GUIDS 1950 and 1951, that deal with competency frameworks for SAI auditors and development of pathways for SAI audit professionals.

The task team will continue to cooperate with regional organisations and SAIs seen as leaders in the area of auditor professionalisation to share case studies in the use of ISSAI 150 and the accompanying GUIDS. The task team will also continue to collaborate with IDI in relation to its professional education for SAI auditors (PESA). Engagement with the International Federation of Accountants (IFAC) and professional accountancy organisations has continued, aimed at knowledge-exchange and to identify areas of cooperation in support of SAI auditor professionalisation.

1.1.6 Taskforce on Citizen Participation and Civil Society Engagement

The establishment of this new taskforce followed growing recognition of the importance of the relationship between SAIs and citizens and civil society organisations. To date 57 SAIs, the IDI and the World Bank have joined the taskforce. The goal of the taskforce is to identify and share good practices of citizen participation and civil society engagement in the work of SAIs. The taskforce will also develop initiatives, tools and approaches to support the implementation of such good practices as a means of promoting the value and benefits of SAIs.

The workstream is currently busy systematising the results of a baseline survey of global practices, whereafter a webinar will follow to share some identified models of citizen participation and civil society engagement. Work has also started on the development of a guideline for citizen participation and civil society engagement as well as a syllabus for a massive online open course (MOOC).

1.1.7 CBC website

The CBC website has undergone a light modification/upgrade to streamline and improve the user experience pages for the CBC workstreams through easy access to reference documents and other knowledge sources. The website also continues to post regular articles and blog items on capacity building experiences from community members, as well as news on relevant developments. Governing Board members are invited to visit: [INTOSAI Capacity Building Committee | INTOSAICBC](#).

1.2 Report on the achievement of the strategic objectives of Goal 2

INTOSAI's Goal 2 for 2023-28 aims to support SAIs capacity development by means of the following three strategic objectives that were adopted at XXIV INCOSAI in November 2022:

- Promote, facilitate and implement INTOSAI-wide initiatives in support of SAI capacity development needs;
- Strategically partner, inside and outside INTOSAI, in support of SAI professionalism, auditor professionalisation, and SAIs' ability to sustainably meet future challenges, and
- Share capacity development insights and practices and facilitate dialogue on capacity development challenges and opportunities.

In order to realize these strategic objectives, the CBC consulted with the other main INTOSAI contributors to Goal 2 and agreed on an operational plan for Goal 2 which was also adopted at XXIV INCOSAI. The plan recognises that the CBC is only one of several contributors to achieving the objectives of Goal 2, the other main contributors consisting of the INTOSAI regional organisations, the INTOSAI-Donor Cooperation, the INTOSAI Development Initiative and peer support SAIs.

To be able to report on progress made towards the achievement of the Goal 2 strategic objectives, the CBC sought feedback from the Goal 2 contributors on their activities that support the ten results areas identified in Goal 2 operational plan. The feedback reflects an encouragingly wide range of activities across the INTOSAI community supporting SAI capacity development. Unfortunately, the feedback also indicates that there are areas in which progress is insufficient. Annexure C on page 21 provides a detailed summary of the contributions by the main contributors to Goal 2. The following are issues/aspects that the CBC wishes to highlight:

1.2.1 Objective: SAIs have competency frameworks in place and adhere to the requirements of ISSAI 150

The requirement for SAIs to adhere to the requirements of ISSAI 150 came into effect in January 2023. The extent to which SAIs adhere to ISSAI will be measured by means of the 2023 INTOSAI Global Survey. It is encouraging, however, to see that quite a number of regional organisations and key INTOSAI bodies have undertaken a number of activities in support of SAIs achieving this objective.

1.2.2 Objective: SAIs have appropriate quality management systems in place

Once the Governing Board approves the revised ISSAI 140 (quality management for SAIs) there will be more clarity on the support to be given to SAIs regarding the basic principles and key requirements for SAI quality management in all the different SAI organisational models. In the meanwhile, five regional organisations and two INTOSAI bodies have been promoting and supporting SAI quality management systems, and it is hoped that these numbers will increase once ISSAI 140 has been approved.

1.2.3 Objective: SAIs have implemented systematic audit follow-up systems and/or procedures

There are only two regional organisations and two INTOSAI bodies currently providing or planning to provide support in this area. The CBC will ensure that this aspect is given proper attention at the 2024 meeting of the INTOSAI-Regions Coordination Platform.

1.2.4 Objective: SAIs have external stakeholder strategies that include all the main actors in their accountability ecosystem

Two INTOSAI bodies and six regional organisations are active in this area of SAIs operations, which is encouraging. From the results of the 2023 INTOSAI Global Survey, it will be important to see whether SAIs are managing to include all key stakeholders in their communication and stakeholder engagement strategies. The establishment of the CBC Task Force on Citizen Participation and Civil Society Engagement will also help to provide guidance to SAIs who plan to include the citizen as a key stakeholder in their engagement strategies.

1.2.5 Objective: SAIs publish annual reports on their own performance and subject the report to external audit

As SAIs we are obliged to lead by example in terms of own performance transparency and accountability. Only three regional organisations and one INTOSAI body currently provide advice and support in this area. The CBC will ensure that this aspect is given proper attention at the 2024 meeting of the INTOSAI-Regions Coordination Platform.

1.2.6 Objective: SAIs make use of the SAI PMF to assess their performance

Five regional organisations and two INTOSAI bodies are currently promoting and supporting the use of SAI PMF.

A total of 94 SAIs have already benefitted from a first SAI PMF assessment since INTOSAI's adoption of the tool in 2016, and 17 SAIs have undergone repeat assessments to maximise the comparative value of the tool and inform their strategic planning. With the launch at the end of 2022 of e-SAI PMF, the online application of the tool, it is easier and more cost-efficient to use the tool and it is expected that by the end of this year 15 SAIs would have used e-SAI PMF.

1.2.7 Objective: SAIs in complex and challenging contexts/low income countries have access to sufficient support from a peer SAI and/or an INTOSAI body

One of the key focus areas of INTOSAI's Goal 2 is development support to SAIs in complex and challenging contexts or low-income countries, with the majority of INTOSAI's contributors to Goal 2 having initiatives in place to support these SAIs.

Although we do not currently track the extent of peer support, the CBC is aware of peer-to-peer development support playing an important role in helping SAIs in complex and challenging contexts obtain access to development support. The results of the 2023 INTOSAI Global Survey will provide important data on the extent of this modality of capacity development support.

1.2.8 Objective: Regional Organisations annually increase/maintain their budget levels, and there is an increase in donor funding to INTOSAI bodies and SAIs

The INTOSAI-Donor Cooperation (IDC) and the CBC have been having ongoing engagements with donors to underline the need for the donor community to continue to fund SAI capacity development. In June this year, the IDC adopted the Kingston agreement that focuses on increasing funding for SAIs and that has already given rise to leadership outreaches to various donors and other stakeholders to raise awareness and secure additional resources.

Although some regional organisations have taken steps to obtain additional funding from their own members to fund programmatic activities, they remain dependent on donor funding to implement their business plans. The results of the 2023 INTOSAI Global Survey will provide important data on the extent of donor funding to INTOSAI and to its regional organisations.

1.3 CBC annual meeting

The 2023 annual meeting of the CBC took place in Kingston, Jamaica, from 20 to 22 June. The meeting was a successful demonstration of how synergies can be achieved among bodies with similar objectives. As in previous years, the meeting was held side-by-side with the annual steering committee meeting of the IDC. In addition, the International Federation of Accountants (IFAC) this year also joined the CBC and IDC by holding its annual MOSAIC steering committee and forum meetings (MOSAIC is a 2011 agreement between IFAC and twelve donor signatories aimed at strengthening global accountancy and improving collaboration).

Under a common headline of *Partnering for stronger SAIs and enhanced PFM*, the CBC, IDC and IFAC's MOSAIC gathered its members for five days of meetings welcoming more than one hundred delegates from INTOSAI, donor representatives, and stakeholders from civil society and professional accountancy bodies.

Building on a common interest in stronger SAIs and enhanced public financial management and the belief in the great value of strong, diverse partnerships, the synergies between the meetings were clear for organisers and participants alike. The IDC meeting – which took place first – concluded on several points highly relevant to that of the CBC, many of which carried into the CBC meeting, while the CBC's focus on professionalisation carried through to the MOSAIC forum on the last day.

Some of the theme discussions during the meeting included –

- Lessons learned about peer-to-peer cooperation based on an excellent study, funded by the EU, on peer-to-peer capacity development support to SAIs
- Building of strong partnerships to support capacity development – this was a recurring theme throughout the meeting
- Competent people, quality audits, and SAI results for relevance and impact
- The value of INTOSAI regions in relation to capacity development initiatives
- The value of partnering for enhanced PFM by cooperating with professional accountancy organisations, and
- The value-adding role of civil society in the PFM value chain.

The steering committee part of the CBC meeting dealt with several governance aspects, including approval of the budget for the next 12 months.

The Steering Committee also approved a motion presented by PASAI aimed at the CBC, PSC and other relevant INTOSAI bodies partnering to provide support to SAIs in small island development states and SAIs in complex and challenging contexts to enable these SAIs to better cope with the requirements of the INTOSAI Framework of Professional Pronouncements and bolster the quality and credibility of their audit outputs.

The motion received strong support from other regional organisations with member SAIs from small island states such as PASAI and AFROSAI-E, as well as INTOSAI bodies such as the PSC and IDI, and the motion was unanimously adopted.

The CBC has therefore submitted a request to INTOSAI's Governing Board for funding of thorough research to inform solutions to address this urgent need (see item 3 of the agenda, *Report by INTOSAI Secretary General*).

2. Motions submitted for adoption by the Governing Board

Herewith the CBC puts the following motions to the INTOSAI Governing Board for adoption. The CBC moves that the 77th Governing Board –

- 1) Takes note of the report on the CBC and the progress made by the respective Goal 2 contributors towards achieving the strategic objectives of Goal 2;
- 2) Takes note of the CBC initiative, in collaboration with various INTOSAI bodies and Regional Organisations, to support SAIs in small island development states, and SAIs operating in complex and challenging contexts, to cope with the requirements of the INTOSAI Framework of Professional Pronouncements;
- 3) Takes note of the progress made with regard to the global-wide use of the SAI Performance Measurement Framework with 111 SAI PMF assessments having been completed to date, and that the CBC and IDI are busy with an INTOSAI-wide consultation process to ensure that the SAI PMF remains a dynamic and relevant tool;
- 4) Appreciate the capacity development synergies created through the close cooperation between the CBC, INTOSAI-Donor Cooperation and the IDI in relation to key events such as 2023 annual steering committee meetings held in Kingston, Jamaica meeting;
- 5) Appreciate the openness and efforts of key donor partners such as the World Bank and the European Union to engage on and provide support for the implementation of Goal 2 strategic objectives, and to enable CBC activities;
- 6) Recognise the potential value of cooperation between SAIs and professional accounting organisations to support the development of SAI professionals and SAI capabilities, and
- 7) Recognise the role of the citizen and civil society organisations as key role players in public sector accountability ecosystems and the PFM value chain, and the value of SAI-civil society cooperation in support of enhanced accountability, transparency, and oversight.

See Annexures below.

Annex A: Progress dashboard for CBC Workstreams, October 2023

	Initiatives / projects on schedule
	Initiatives / projects behind schedule
	Delayed owing to reasons beyond control
	Serious difficulties being experienced
	Not yet scheduled to start
	Initiatives / projects completed

Goal 2 Strategic Objectives	Workstream	Output
<p>2.1 Promote, facilitate and implement INTOSAI-wide Initiatives in support of SAI capacity development [INTOSAI Strategic Objective 2.1]</p> <p>2.2 Strategically partner, inside and outside INTO-SAI, in support of SAI professionalism, auditor professionalization, and SAIs' ability to sustainably meet future challenges. [INTOSAI Strategic Objective 2.2]</p> <p>2.3 Share capacity development insights and practices, and facilitate dialogue on capacity development challenges and opportunities [INTOSAI Strategic Objective 2.3]</p>	Auditing in Complex & Challenging Contexts	<ul style="list-style-type: none"> Webinar with SAI Ukraine held, sharing the significant challenges of maintaining SAIs operations during on-going war Webinar planned in early 2024 on successful achievement by SAI Somalia of getting the audit bill signed into law Call for nominees to fill membership and activate workplan to proceed mapping the needs of target group
	Audit of Donor Funds	<ul style="list-style-type: none"> Initial interviewing and document studies in progress Contribution to knowledge sharing event (World Bank on Risk Based Audit, Jordan) Contribution to MOSAIC Annual Meeting
	Cooperative Audits	<ul style="list-style-type: none"> Initiatives promoting cooperative audits as capacity development tools, i.e. self- instructional online course, webinars, articles, and newsletter (progressing as planned). Virtual Catalogue of Cooperative Audits maintained.
	IntoSAINT	<ul style="list-style-type: none"> Outreach activities at regional and SAI level in the OLACEFS and PASAI region Training material and moderators' guide generated in PASAI and AFROSAI-E. Self-assessment methodology promoted in ASEANSAI and PASAI region. Workshop held by EUROSAI and AFROSAI-E to enrich and harmonize material. IntoSAINT methodology integrated in the development of program in ASEANSAI region. Working with all the workstream's regions to have updated material for IntoSAINT.

	Peer-to-Peer	<ul style="list-style-type: none"> • Through online peer-to-peer workstream sessions (catering for different time zones) shared P2P capacity development insights from actors outside the SAI world with the SAI community • Contributed to the EU-financed mapping of peer-to-peer capacity development support to SAIs, and facilitated further spread of the results (e.g. through translation in 3 additional languages and facilitating discussions on the outcomes of the report) • P2P workstream together with IDI preparing for workshop ‘Managing peer support projects successfully’ to take place in November 2023.
	Peer Review	<ul style="list-style-type: none"> • Continuous efforts to monitor progress of Peer Reviews undertaken. Global Flyer Survey 2023– mapping Peer Review for 2021-2022 • Work to gather a short list of experts possessing knowledge on Peer Review. • Peer Review information and outputs published on the CBC website.
		<ul style="list-style-type: none"> • Development of training materials on Peer Review procedures for selected sections • Preparation and organization of webinar/in person meeting/training • Review INTOSAI standards in cooperation with INTOSAI standards committee vis a vis the INTOSAI GUID 1900
	Regional Forum for Capacity Development	<ul style="list-style-type: none"> • Successful meeting of the INTOSAI-Regions Coordination Platform held on 31 May and 1 June 2022 contributing to: <ul style="list-style-type: none"> - Deeper and common understanding of current capacity development needs and priorities for the future. - Mapping of current and future capacity development initiatives - Insights enabled development of the Operational Plan for Goal 2 • Regional Forum with focus on CAROSAI and regional professionalisation initiatives held during CBC meeting in June 2023.

	SAI PMF (governance)	<ul style="list-style-type: none"> • The CBC Secretariat and IDI SAI PMF has commenced global wide consultation with all internal and external stakeholders about areas of possible SAI PMF improvement. • Progress against the SAI PMF outcome indicators are mostly on track and in some cases already exceeding targets for 2023.
	Taskforce on INTOSAI Auditor Professionalization	<ul style="list-style-type: none"> • Extensive redraft of ToR and 2023-2025 workplan with focus on supporting implementation (following endorsement of ISSAI 150 and GUIDS 1950 & 1951). • Inputs provided to IDI to inform global survey questions regarding auditor professionalization, competence development and human resource practices. • Inputs provided to IDI on the development of its “Center for SAI Professionals”. • Initiatives to support successful adaptation and implementation of ISSAI 150 on auditor competence, its related guidance (GUIDS 1950 and 1951) and the guide on human resource management. • First TFIAP webinar planned for September 2023.
	Task Force on Citizen Participation and Civil Society Engagement	<ul style="list-style-type: none"> • The workstream is currently busy systematizing the results of a baseline survey of global practices. • Based on the result of the above, a webinar will follow. • Early draft of a guideline for citizen participation and civil society engagement is being developed and a syllabus for a MOOC.

Annex B - SAI PMF Progress Note

(for the period September 2022 – September 2023)

Prepared by the IDI for the CBC Meeting, October 2023

INTRODUCTION AND PURPOSE OF THIS REPORT

The Supreme Audit Institutions Performance Measurement Framework (SAI PMF) is an INTOSAI performance measurement tool that provides SAIs with a holistic framework for voluntary assessments of their performance against international standards and other established international good practices for external public sector auditing. The SAI PMF has been in use for seven years since its endorsement in December 2016. The tool is firmly anchored in the INTOSAI Strategic Plan 2023-28, under Goal 2 “Support SAIs in Developing their Capacity”.

The CBC has assumed responsibility as a strategic lead on SAI PMF and is monitoring the execution of the SAI PMF Implementation Strategy 2023-28. The IDI is tasked with the operational responsibility for the global rollout of SAI PMF. The CBC and the IDI are supported by an Independent Advisory Group (IAG), consisting of SAIs and development partners.

This report is intended to provide the CBC, the IAG and other stakeholders with key information about progress towards achievement of the 2023 SAI PMF annual plan and the SAI PMF Strategy 2023-28, as of September 2023. A progress report covering the whole year 2023 will be presented as part of IDI’s Performance and Accountability Report for 2023. Additionally, this report is intended to look ahead and present an outlook on key activities for 2024.

Key Activities/Achievements at a Glance

- 2022 version of SAI PMF endorsed at the XXIV INTOSAI Congress held in Rio de Janeiro, Brazil, in November 2022.
- SPMR continues to be the main driver of SAI PMF assessments. After the SPMR Round 1 in which 43 SAIs conducted a SAI PMF assessment in 2018-19, 8 SAIs conducted an assessment under SPMR Round 2 in 2021-22 and a further 8 SAIs are expected to conduct an assessment in SPMR Round 3 due to be launched in the fourth quarter of 2023.
- Consultations on possible revisions to the current version of the SAI PMF are in progress.
- SAI PMF assessment of SAI Cayman Islands conducted by a team from IDI (peer review).
- SAI PMF Facilitation Programme involving 4 SAIs in the CAROSAI region is ongoing – 3 draft reports are being finalised, 1 draft report is at independent review stage.
- e-SAI PMF supported the conduct of 6 assessments. Positive user-experiences have been communicated together with useful input to future improvements to enhance the application further.
- SAI PMF repeat assessment self-learning course launched in English. Launch in other languages expected by December 2023.
- SAI PMF awareness raising conducted in meetings with INTOSAI regions organised by CBC.
- Guidance material – A Roadmap on Publishing and Sharing SAI PMF results finalised and is available for use by SAIs and other stakeholders.

PROGRESS NOTE

1. Progress against SAI PMF Strategic Outcomes

SAI PMF Strategy Outcome Indicator 1 – Conducted Assessments

The first strategic outcome of the SAI PMF Strategy 2023-28 represents the importance of maintaining the relevance of SAI PMF for it to be widely applied and used by SAIs and supported by stakeholders. The number of finalised SAI PMF assessments globally¹ has continued to rise steadily. To date, 111 assessments have been completed constituting 94 first assessments and 17 repeat assessments. Currently, there are 5² assessments at the independent review or draft report phase that are expected to result in final reports by December 2023. The milestone of 95 first assessments by the end of 2023 is less by 1 as of September 2023, but with a positive outlook at year end. Published reports have exceeded the year-end milestone as of September 2023. However, the outlook on repeat assessments is that these will be under target by end of 2023.

SAI PMF Strategy Outcome Indicator 1: Cumulative number of SAIs with a finalised SAI performance report based on the SAI PMF framework a) First time assessment b) Repeat assessment c) published assessment

Milestone 2023:	Actuals as of September 2023:	Outlook end 2023:
a) 95 b) 19 c) 18	a) 94 b) 17 c) 20 ³	a) 99 b) 17 c) 21

SAI PMF Strategy Outcome Indicator 2 – Quality of Assessments

The second strategic 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 capacity development and monitoring of performance over time. To this end, the IDI offers to arrange for independent review of draft reports, resulting in a formal statement that the report meets the quality criteria in all material respects. This indicator measures the cumulative number of independent reviews conducted. Of the 111 finalised assessments, 79 (72%) have been independently reviewed by the IDI. The milestone of 70% by the end of 2023 has been exceeded as of September 2023. This demonstrates that SAIs are embracing the importance of ensuring high quality SAI PMF reports, and that the independent review function is highly relevant. The outlook at the end of 2023 is positive, estimated at 73%.

SAI PMF Strategy Outcome Indicator 2: Percentage of all (i.e. cumulative) finalised SAI PMF assessments that includes an IR statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology

Milestone 2023: 70%	Actual as of September 2023: 72%	Outlook end 2023: 73%
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¹ SAI PMF assessments are counted in the IDI SAI PMF monitoring system if the SAI has submitted corresponding information to the IDI, including on the start and end dates of the assessment, the approach employed, the assessment team members, and the objectives and use of results of the assessment. The majority of SAIs also choose to share the report confidentially with the IDI, even when they don't request an independent review.

² At IR Stage: 2 reports distributed as 1 under CAROSAI facilitation programme, 1 stand-alone; Draft Report Stage: 3, all under CAROSAI facilitation programme and are expected to progress to IR stage in a couple of weeks.

³ For two of the assessments a summary is published.

SAI PMF Strategy Outcome Indicator 3 – Assessments Results used in SAI Strategic Planning and Capacity Development.

The third strategic outcome focuses on the use of assessment results by SAIs. The significance of this outcome lies in the fact that the success and usefulness of SAI PMF is closely linked to the value SAIs obtain from the use of the assessment results. Through regular contact with SAIs and assessment teams, the IDI maintains a database on assessments that have been conducted globally, which includes information on how the assessment results have been used.

The SPMR initiative has significantly contributed to the good results on this indicator. Under the SPMR, SAIs use the assessment results as an input to the preparation of a SAI Strategic Plan or updating an existing strategic plan. Since the launch of SPMR in 2018-19, about 40 SAIs have approved strategic plans that were developed (or updated) based on the results of the SAI PMF assessment. As of September 2023, 88% of finalised SAI PMF reports indicate having used the assessment results as a basis for developing or updating the SAI Strategic Plan and/or for designing capacity development projects. The outlook at the year-end will be boosted by the launch of SPMR Round 3 in the fourth quarter of 2023, although the measure of the indicator is likely to remain the same at 88%. Examples of success stories on use of SAI PMF results can be accessed on the IDI website <https://idi.no/work-streams/well-governed-sais/about/success-stories>

SAI PMF Strategy Outcome indicator 3: Percentage of all (i.e. cumulative) finalised SAI PMF assessments (all countries) that are reported as having been used as basis for SAI strategic planning and/or capacity building projects.

Milestone 2023: **89%**

Actual as of September 2023: **88 %**

Outlook end 2023: **88%**

SAI PMF Strategy Outcome Indicator 4 – Assessments conducted with Timely Independent Reviews.

The fourth strategic outcome is about timeliness in conducting SAI PMF assessments and the importance of conducting repeat assessments. Experience from previous assessments indicates that the time it takes to conduct an independent review of a draft report significantly affects the timely completion of SAI PMF assessments. This outcome indicator has been introduced to monitor progress on the time it takes to complete the independent review process. The results of an independent evaluation of implementation of the SAI PMF Strategies 2017-22 conducted in 2021 reveal that the independent review process takes too long to be completed. By end of 2023, the IDI aims to explore the current methodology for conducting independent reviews to look for improvements that will reduce the time taken to conclude the process. In addition, the IDI will explore integrating the independent review process in the e-SAI PMF application. The conclusions on improving the independent review process will be done in consultation with CBC.

As this is a new outcome indicator, a baseline and milestones have not been set in the SAI PMF Strategy 2023-28. The information collected in 2023 will be used to create a baseline and milestones for monitoring progress in the subsequent years.

SAI PMF Strategy Outcome Indicator 5 – SAIs using e-SAI PMF.

The fifth and last strategic outcome aims at ensuring cost-efficient assessments. Linked to strategic outcome 4, cost efficiency entails SAI PMF assessments being conducted and finalised within a reasonable time to ensure assessment findings are valid and that the use of the assessment tool is not

perceived as costly and/or burdensome. To achieve this goal, it is essential to manage costs through effective approaches to resourcing an assessment. One such approach is the use of the e-SAI PMF for conducting a SAI PMF assessment. e-SAI PMF is an online application developed by IDI to support SAIs and SAI PMF assessors to conduct rapid, high quality and efficient assessments.

As of September 2023, 6 SAIs have used the e-SAI PMF for conducting their assessments. It is highly likely the milestone of 15 SAIs by end of 2023 will be achieved, in view of the launch of SPMR Round 3 in the last quarter of 2023.

SAI PMF Strategy Outcome indicator 5: SAIs using e-SAI PMF		
Milestone 2023: 15	Actual as of September 2023: 6	Outlook end 2023: 15

2. Key Activities and Achievements

a) Strategic governance and advice

The responsibility for providing strategic governance and advice on implementation of SAI PMF lies primarily with the CBC, supported by the IAG.

- **SAI PMF Implementation Strategy 2023-28**

Under the strategic guidance of the CBC, the IDI prepared a new SAI PMF Implementation Strategy 2023-28. The Strategy was endorsed at the 76th Meeting of the Governing Board of INTOSAI in November 2022. The strategic focus areas for the new Strategy include promoting repeat assessments, ensuring expeditious assessments, leveraging on technology to improve efficiency, use of assessment results, publication and sharing assessment results, and revision of the SAI PMF framework to maintain its continued relevance.

- **Revision of the SAI PMF Framework**

The 2022 version of the SAI PMF was endorsed at the XXIV INTOSAI Congress held in November 2022, Rio de Janeiro, Brazil. This version represents editorial revisions to the 2016 version to align the framework with the INTOSAI Framework of Professional Pronouncements (IFPP). In addition, the 2022 version includes more extensive revisions to indicators assessing jurisdictional activities to align with INTOSAI-P 50. To maintain the relevance of the framework, the IDI is currently conducting broad-based consultations with INTOSAI members and other stakeholders on possible additional enhancements to the current version of the framework. As the strategic lead on SAI PMF, the CBC will make the final decision on the revisions to be adopted.

- **Communications**

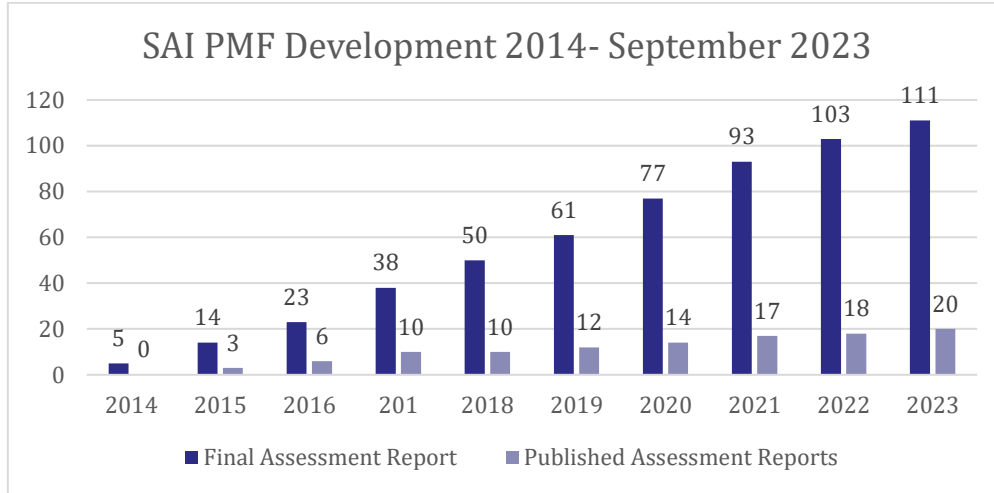
As part of SAI PMF awareness raising, the IDI participated in meetings with INTOSAI regional bodies organised by the CBC. A brief presentation was made on the new SAI PMF Implementation Strategy 2023-28 and on the new developments on SAI PMF. Strengthened social media presence has continued to be a focus area.

b) Conduct of SAI PMF assessments

Below is a summary of SAI PMF assessments conducted globally and per INTOSAI region to date:

- **Status of Assessments conducted Globally**

Figure 1 Progress of SAI PMF assessments 2014-2023, published and final assessment

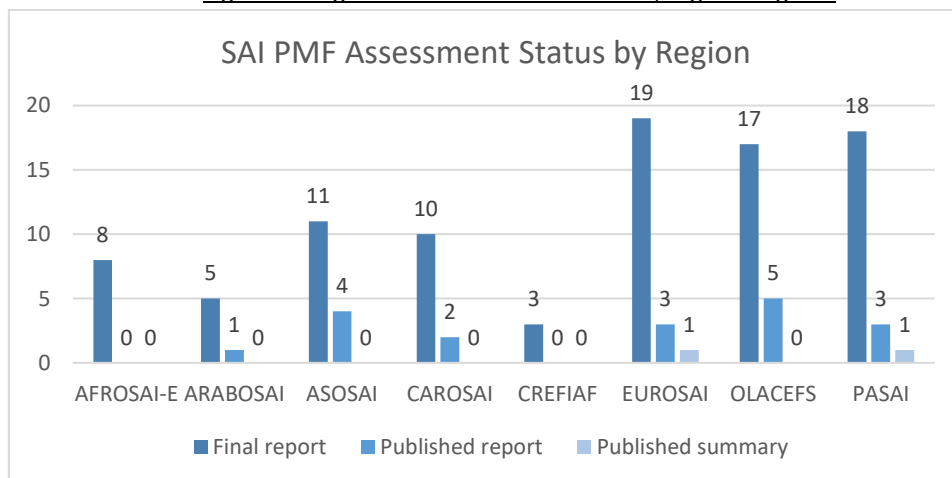


Source: SAI PMF monitoring sheet as of September 2023.

The decision whether to conduct a SAI PMF assessment lies with the head of SAI. The IDI is responsible for supporting and guiding the SAIs and assessment teams in conducting the assessment. As demonstrated by Figure 1, the number of SAI PMF assessments conducted since the inception of the framework in 2014 has continued to rise. Of the 111 final reports as of September 2023, 31 were conducted under the SPMR initiative. The continued uptake of SAI PMF globally is an indication that SAIs and stakeholders find the framework useful and are willing to dedicate resources to conducting an assessment. Whereas there is an upward trend in the number of published reports, the increase from year to year is marginal. 20 final reports have been published to date (of which 2 are summaries), representing 18% of the final reports globally.

- **Status of Assessments by Region**

Figure 2 Progress of SAI PMF assessments, regional figures



Source: SAI PMF monitoring sheet as of September 2023

As demonstrated in Figure 2, all INTOSAI regions have embraced the SAI PMF framework although there are some regional variations in the uptake. It should be noted that several assessments are currently ongoing at various stages across all the INTOSAI regions.

c) Support of Assessment Quality and Global Monitoring

Support to ensure the quality of assessments is one of the key responsibilities of IDI. This role relates to IDI being the global training body, support function and knowledge centre for SAI PMF.

• Guidance and Training Materials

In the period under review, the following activities were implemented regarding the development and refinement of guidance and training materials:

- A Roadmap on publication and sharing of SAI PMF results has been finalised and is publicly available for use by SAIs and other stakeholders. Based on this roadmap, a training module on publication and sharing of SAI PMF results has been developed.
- A product development meeting with the purpose of co-creating new SAI PMF material and reflecting on new developments since the adoption of the framework in 2016 was conducted in December 2022. Inspired by the resolutions of this meeting, existing training modules are currently being modified to effectively address areas of concern in the assessment process.
- Translation of the 2022 version of the SAI PMF framework into Spanish and French finalised and the documents are publicly available for use by SAIs and other stakeholders. Translation of the framework document into Arabic is currently work in progress.
- General update of training and guidance materials on an on-going basis.

• Delivery of Courses and Workshops

Delivery of courses and workshops is another key activity of the IDI in raising awareness and supporting the quality of SAI PMF assessments. The IDI is exploring venturing more into self-learning online courses which will enable SAI staff and other interested stakeholders to take the courses at their own leisure. For a start, a SAI PMF repeat assessment self-learning course has been developed and launched in English. The launch in other languages is expected by the end of 2023. In 2024, the plan is to initiate the development of a self-learning SAI PMF basic training course. A SAI PMF online basic training course was conducted in November 2022 followed by a SAI PMF review workshop (face to face) in July 2023. Both trainings were conducted as part of the CAROSAI SAI PMF facilitation programme (more information under item d). A SAI PMF online refresher course was conducted under the SPMR initiative in June 2023.

• e-SAI PMF Application

The e-SAI PMF application was launched in December 2022. e-SAI PMF is an online application developed to better support assessments conducted and streamline the assessment process. To date, 6 SAIs have actively used the application for conducting their assessments. The preliminary feedback on the usefulness of the application is positive. Enhancements to the e-SAI PMF are anticipated in 2024 to address any shortcomings that will be identified from its use so far and to explore the possibility of adding more features for greater efficiency. However, the progress in making improvements to the e-SAI PMF will be strongly influenced by available funding. With appropriate enhancements, it is expected that the e-SAI PMF will facilitate global monitoring of assessments and more convenient analysis of aggregate results of SAI performance.

- **SAI PMF Assessment conducted by IDI and Adhoc Support**

The IDI conducted a SAI PMF assessment of SAI Cayman Islands (peer review approach). The draft report is currently at the independent review stage. Further, on an ongoing basis, the IDI addressed several inquiries on SAI PMF submitted by SAIs and other stakeholders.

d) Targeted Support to Assessments

In addition to the SAI PMF support provided through SPMR, the IDI conducted a SAI PMF facilitation programme involving 4 SAIs from the CAROSAI region. The facilitation programme was launched in November 2022 and as of September 2023, 3 draft reports were being finalised and 1 draft report was at the independent review stage. Unlike the SPMR initiative, no further support is provided on the use of assessment results under the SAI PMF facilitation programme. However, SAIs are encouraged to transition to SPMR or any other IDI initiative where the assessment results are a useful prerequisite.

e) Independent Review

One of the key responsibilities of the IDI is to maintain the independent review (quality assurance) function for SAI PMF assessments. This entails an independent review of both the terms of reference and the draft SAI PMF report, to ensure adherence to the methodology. Over the last year, the IDI has completed 5⁴ independent reviews that have resulted into final reports. 18 draft reports are currently in the independent review process,

however, it is unlikely that the independent review process will be completed for 16 of these draft reports⁵. There are three main reasons for the stagnation of the draft reports at the independent review stage:

- i. For assessments conducted under the SPMR initiative, some SAIs are not motivated to complete the independent review process once the results of the SAI PMF assessment have been obtained and used for the intended purpose e.g preparing the draft strategic plan.
- ii. The independent review process may coincide with the peak period for conducting audits in the SAI, in which case audit work is prioritised over attending to the independent review. With passage of time, the independent review is completely abandoned by the SAI despite several reminders from IDI.
- iii. In a few cases, a change of leadership in the SAI has affected the progress on the SAI PMF assessment. A new head of SAI may have new priorities which may not include the SAI PMF assessment.

3. Resource Overview

An overview of the staffing and financing situation on SAI PMF in the period under review is presented below.

- **Staff Resources**

The SAI PMF team is staffed with 3 dedicated SAI PMF managers. Of the 3, 2 managers also use a significant amount of their time contributing to other IDI initiatives. A mitigatory measure is that, currently, there are at least 7 other IDI managers working on different initiatives across the IDI that

⁴ Independent reviews completed in the reporting period: Kosovo, Jamaica (repeat), Suriname, Bahamas and Cayman Islands.

⁵ Of the 16 draft reports with no prospects of completing the independent review process, 12 are under SPMR and 4 are stand-alone assessments.

are contributing to SAI PMF implementation. These additional managers have been trained in SAI PMF methodology and have acquired vast experience through their involvement in SAI PMF projects, mostly under SPMR. The associated staff costs are covered under the IDI budget.

The IDI and the Audit Board of the Republic of Indonesia (BPK) signed a 3-year Memorandum of Understanding (MOU) in November 2022 to cooperate in several areas, including SAI PMF implementation. Accordingly, BPK has authorised one of its staff, Ms Nila Eka Putri to work as an IDI Associate on a part-time basis. Ms Putri dedicates 30% of her regular time in BPK to working on IDI's SAI PMF initiative. Ms Putri was the Team Leader of the SAI PMF assessment conducted by BPK in 2020.

In addition, several SAI PMF resource persons from the SAI community have provided in-kind support to IDI on implementation of SAI PMF in their respective regions and globally.

- **Financial Resources**

Overall, the funding situation for IDI is stable although securing earmarked funding for SAI PMF is a challenge. Currently, SAI PMF implementation is fully funded from IDI basket funding, except for SAI PMF activities under SPMR which are funded by the Swiss State Secretariat for Economic Affairs (SECO). To ensure cost effectiveness, the IDI will continue with a blended approach to delivering SAI PMF projects where eLearning will be used whenever appropriate.

2022

The budget figures for 2022 and 2021 (table 1) are based on revised budgets approved in June. The total programme spending is higher by 924 000 NOK compared to 2021. The increase in costs is mainly related to increased expenditure on developing the e-SAI PMF, workshop for SAI PMF resource persons (face-to-face) and development of communication materials. The cost for independent review, however, reduced substantially in 2022 due to IDI Management's decision to use more in-kind support and less external consultants. The underspending of 567 000 NOK against the revised total programme budget was mainly because of rescheduling the SAI PMF advanced training (face-to-face) to 2023 and lower expenditure than budgeted on e-SAI PMF and translations and design of SAI PMF materials.

Support of assessment quality and global monitoring accounts for 50% of the total staff costs. The key cost drivers under this function include the revision and update of the SAI PMF framework, developing the e-SAI PMF, developing guidance and training materials and delivering SAI PMF training. 80% of the actual budget was spent on supporting assessment quality and global monitoring and this explains the correspondingly high allocation of staff costs to this function. In addition to the ad hoc support provided to SAIs and other stakeholders on a day-to-day basis, the SAI PMF assessment of SAI Cayman Islands significantly contributed to the accumulation of about 20% of the total staff costs under the function 'conduct of assessments'. In exception of the staff costs on 'support of assessment quality and global monitoring' which have doubled compared to 2021, staff costs for all the other SAI PMF functions have largely remained the same as in 2021.

Table 1 SAI PMF budget and spending 2022 and 2021 (figures in NOK)

	2022 Budget and actuals		2021 Budget and actuals		2022 – actual staff costs
	Budget	Actuals	Budget	Actuals	
Strategic governance and advice	414 207	306 667	450 000	279 321	398 136
Conduct of assessments	208 592	195 484	0	0	490 722
Guidance and monitoring	2 762 860	2 310 995	1 094 782	1 304 362	1 267 249
Regional facilitation	5 000	0	2 157	2 262	256 920
Independent review	70 000	80 351	295 104	383 059	131 107
TOTAL	3 460 659	2 893 497	1 842 043	1 969 003	2 544 134

2023

The budget figures for 2023 (table 2) are based on the revised budget approved in June. The total programme budget for 2023 is about 50% lower than in 2022. The difference is due to a substantial reduction in the budget on e-SAI PMF in 2023. The other main cost drivers are the CAROSAI SAI PMF facilitation programme and the SAI PMF Advanced training (face-to-face). As of August 2023, 30% of the approved programme total budget has been spent. Overall, the spending for the remainder of the year is expected to be within the approved revised budget.

The trend of a greater proportion of staff costs being spent on supporting assessment quality and global monitoring continues in 2023, although we see a slightly even spread across the 5 SAI PMF functions. Despite a zero-budget on strategic governance and conduct of assessments, a significant proportion staff costs (45%) have been spent on these two functions. This is because there is no direct delivery cost on the activities conducted under these functions in 2023. The regional SAI PMF facilitation programme conducted for a group of SAIs in the CAROSAI region and under the SPMR accounts for 19% of the total staff costs as of August 2023.

Table 2 SAI PMF budget and spending 2023 (figures in NOK)

	2023 – revised budget June	2023 – actual up to 31. August (programme costs)	2023 – actual up to 31. August (staff costs)
Strategic governance and advice	0	0	281 441
Conduct of assessments	0	0	444 414
Guidance and monitoring	1 031 899	183 019	549 898
Regional facilitation	446 020	251 474	302 315
Independent review	35 000	0	47 433
TOTAL	1 512 919	434 493	1 625 501

4. Upcoming Events 2023 and Key Activities in 2024

A summary of the upcoming events in the 4th quarter of 2023 and key activities in 2024 are shown in the table below.

Table 3 Upcoming Events in 4th Quarter 2023 and Key Activities in 2024

Activity	Targeted Region	Timing
SAI PMF Basic Training	Global	October 2023
SAI PMF workshop	ARABOSAI	December 2023
Strengthening regional SAI PMF capacity.	Global	January - December 2024
Revision of SAI PMF Framework	Global	January - December 2024
Design Self-Learning SAI PMF Basic Course	Global	January – December 2024
Facilitate SAI PMF Courses – Using SAI PMF for monitoring, Report writing, Publication of assessment results and e-SAI PMF	Global	March/November 2024
Enhancements to e-SAI PMF Application	Global	June – December 2024

5. Acknowledgement of In-Kind Support

The IDI Management would like to extend its profound gratitude to the SAIs that have provided and continue to provide in-kind support to the implementation of SAI PMF. Particularly, the SAIs of Norway, Aruba and Malawi for supporting the delivery of the IDI-CAROSAI SAI PMF facilitation programme launched in November 2022; the SAI of Norway again, for contributing to developing the IDI roadmap on Publishing and Sharing SAI PMF Results; the Audit Board of the Republic of Indonesia (BPK) for dedicating a staff member who is contributing to various SAI PMF projects on a part-time basis. Furthermore, support from the Inter-American Development Bank (IDB) to e-SAI PMF. The IDI would not have achieved impressive results on SAI PMF implementation without these invaluable contributions.

Key to status update indicator colours

	Initiatives / projects on schedule
	Initiatives / projects behind schedule
	Serious difficulties being experienced
	Not yet scheduled to start
	Initiatives / projects completed

Annex C: Goal 2 implementation: Strategic Objectives and Results Areas – update by main contributors to Goal 2

Goal 2 Strategic objectives	Results areas	Contributors	Output/outcome
<p>2.1 Promote, facilitate and implement INTOSAI-wide Initiatives in support of SAI capacity development [INTOSAI Strategic Objective 2.1]</p> <p>2.2 Strategically partner, inside and outside INTOSAI, in support of SAI professionalism, auditor professionalization, and SAIs’ ability to sustainably meet future challenges. [INTOSAI Strategic Objective 2.2]</p>	<p>01. % of SAIs with competency frameworks in place for their audit professionals.</p> <p>02. % of SAIs that adhere to all four principles of ISSAI 150.</p>	AFROSAI	<p>The following key actions are envisaged:</p> <ul style="list-style-type: none"> work with sub-regional organizations and Regional Professional Organizations to promote and establish structures and systems conducive to the professionalization of SAIs and their staff; develop and propose competence framework options adapted to the specificities of existing SAI models at continental level based on INTOSAI's competence frameworks.
		AFROSAI-E	<ul style="list-style-type: none"> Strategic objectives to: <ul style="list-style-type: none"> Collaborate with INTOSAI professionalisation activities based on specific regional needs. Actively contribute towards the African Professionalisation Initiative (API) Strategy. Actively support SAIs to create pathways for professional development. In support of competent SAI staff, hosting the African Professionalisation Initiative secretariat, and developing a Guide on trainee auditor schemes for SAIs.
		ARABOSAI	<ul style="list-style-type: none"> Preparation of scientific material around HR, guided by <i>CBC Human Resource Management – a Guide for SAIs</i> Training course in e-learning
		CAROSAI	<ul style="list-style-type: none"> Strategic priority to support professionalization, HR practices and talent management in the region.

<p>2.3 Share capacity development insights and practices, and facilitate dialogue on capacity development challenges and opportunities <i>[INTOSAI Strategic Objective 2.3]</i></p>		<ul style="list-style-type: none"> • Members attended training courses in PESA-P and sat Examination • Webinar held on ISSAI 150 – Auditor Competence, and there is further plan to engage all SAIs on the implementation of HR practices that supports SAI. • Peer to Peer initiatives to provide support in strengthening SAI audit practice, implementation of IFPP in the various types of audits. • Performance Audit training and two Cooperative audits on SDGs, relating to Resilient Health System and Climate Change.
	PASAI	<ul style="list-style-type: none"> • Human Resources Management Manual published. • Six-module HR champions program for 13 staff from nine SAIs in 2023-24. • Support to nine members to develop their own HR strategies and operational plans.
	CBC	<ul style="list-style-type: none"> • Inputs to track ISSAI 150 adherence included in the 2023 INTOSAI Global Survey. • Different aspects of auditor competence were the focus during the CBC annual meeting in Kingston, Jamaica, June 2023. • Continuing cooperation with IDI around Professional Education for SAI Auditors (PESA) and other professionalisation initiatives and/or events. • Ongoing engagement with INTOSAI regions, SAIs seen as leaders in working towards auditor professionalisation, IFAC, IIA and PAOs for sharing of case studies in the use of ISSAI 150 and the accompanying GUIDS. • TFIAP workstream reconstituted and commenced a new phase of work focusing on supporting implementation of ISSAI 150 and GUIDS 1950 and 1951 adopted by INCOSAI in 2022. • Initiatives to support adaptation, knowledge-sharing, and implementation of ISSAI 150, GUIDS 1950 and 1951, and the CBC guide on human resource management are underway.

		IDI	<ul style="list-style-type: none"> • All IDI work streams support SAIs in terms of their auditors' professionalization. • Professional Education for SAI Auditors (PESA) initiative is proceeding according to plan with the pilot completed in 2022, as were two assessment exams resulting in 184 certified SAI auditors. A new round is being delivered in 2023. • A Centre for SAI Audit Professionals will start its functions in 2024. It will offer services in Arabic, French and Spanish to SAIs across the world in a blended format. Besides building an extensive and accessible online platform, the Centre will also organise in-person interactions for SAI auditors. It will offer five streams of support: Future SAI Audit, Professional Audit Practice Resources, Professional Certification, Professional Learning and Growth, and Continuous Professional Development • 46 SAIs across INTOSAI regions are being supported in auditing 'Transparency, Accountability and Inclusiveness of Use of Emergency Funding for COVID-19 (TAI Audits). • Third cohort of SAI Young Leaders initiated with 19 participants. • Six SAIs in Asia and Pacific are being supported in sustainable performance audit practices under IDI ADB cooperation • Continued support to SAIs for ISSAI implementation through ISSAI Implementation Needs Assessments (IINA) and by maintaining the ISSAI Compliance Assessment Tools (iCATs) and ISSAI Implementation Handbooks. • TOGETHER initiative focusses on HR, ethics and gender • INTOSAI Global Survey 2023 is assessing % of SAIs with competency frameworks and adherence to ISSAI 150. • INTOSAI Global Survey 2023 is assessing the level of adoption of ISSAIs by SAIs
	03. (see #10 below)		

	04. % of SAIs with appropriate quality management systems in place (all audit disciplines).	AFROSAI	<p>Strategic priority to improve internal quality assurance systems, including:</p> <ul style="list-style-type: none"> Assessing internal mechanisms for control and quality assurance Awareness raising about the importance of quality control and quality assurance contribute to the improvement of quality assurance and quality control systems within the member SAIs.
		ARABOSAI	<ul style="list-style-type: none"> Strategic priority to support SAIs governance by ensuring the quality of performance measurement reports. Regional auditors’ team to perform the quality assurance.
		CAROSAI	<ul style="list-style-type: none"> Strategic Priority to develop Quality Assurance Auditors and to have quality guidelines published.
		EUROSAI	<ul style="list-style-type: none"> EUROSAI has informed members about the exposure draft of ISSAI 140. The response rate from EUROSAI has been very good.
		PASAI	<ul style="list-style-type: none"> Quality assurance guidelines published.
		CBC	<ul style="list-style-type: none"> Audit quality was one of the focus areas during the CBC annual meeting in Kingston, Jamaica, June 2023.
		IDI	<ul style="list-style-type: none"> Professional SAI Work Stream focusses on enhanced audit quality management A draft Playbook on System of Audit Quality Management (SoAQM) has been developed and SoAQM initiative is being piloted Quality Assurance (QA) reviews are being conducted as a part of IDI supported cooperative audits. INTOSAI Global Survey 2023 is assessing Audit Quality Management related issues
	05. % of SAIs with a systematic audit	AFROSAI	<ul style="list-style-type: none"> The follow-up of audit recommendations is currently being piloted in Tanzania and Zambia in relation to the first joint audit on illicit financial flows based on corruption and declaration of assets

	follow-up systems and/or procedures.	AFROSAI-E	<ul style="list-style-type: none"> Issue covered in ICBF (domain 1 – independence, pillar 5) and identified as an area with need for development.
		CAROSAI	<ul style="list-style-type: none"> Strategic priority to develop a regional pool of Quality Assurance Auditors Fifteen staff from four-member SAIs attended IDI’s quality management training to further form part of the pool of Quality Auditors that will be developed.
		IDI	<ul style="list-style-type: none"> Relevant SAI work stream includes focus on facilitating audit impact, which covers robust follow-up systems and strong stakeholder coalitions. Playbooks (draft) on ‘Planning for SAI Audit Impact’ ‘Strong Stakeholder Coalitions’ and ‘Robust Follow up Systems’ developed. SAIs are being supported in facilitating audit impact and following up on IDI supported cooperative audits.
	06. % of SAIs with an external stakeholder strategy that includes all the main actors in their accountability ecosystem (e.g. executive/ government leadership, parliament, the judiciary, anti-corruption agencies, media, civil society).	AFROSAI	<ul style="list-style-type: none"> Help member SAIs play their leadership role and improve their dialogue with key partners Organize an awareness workshop on the importance of a Stakeholder Involvement Strategy Support candidate SAIs in developing their Stakeholder Involvement Strategy
		AFROSAI-E	<ul style="list-style-type: none"> Strategic objective to enable SAIs to instill results-driven stakeholder relationships.
		ARABOSAI	<ul style="list-style-type: none"> 3-day workshop organized to assist members SAIs in preparing and implementing stakeholder communication strategy.
		CAROSAI	<ul style="list-style-type: none"> Strategic objective to establish effective stakeholder relations, including initiating or being an intermediary to help build partnerships between and on behalf of member SAIs.

		EUROSAI	<ul style="list-style-type: none"> One EUROSAI portfolio dedicated to the relations with non- SAI stakeholders. Creation of a joint project group EUROSAI-ECIIA to enhanced knowledge on assurance coordination and its benefits to EUROSAI and ECIIA members.
		PASAI	<ul style="list-style-type: none"> Target: Over the next three years and with PASAI support, all SAIs will have effective communications strategies in place and are operating in line with them in respect to independent communications with the media and other stakeholders.
		CBC	<ul style="list-style-type: none"> Importance of building and maintaining an ecosystem of partners was a key focus during CBC annual meeting in Kingston, Jamaica, in June 2023, including a special focus on the role of citizens and civil society in the PFM value chain.
		IDI	<ul style="list-style-type: none"> Strategic stakeholder engagement and advocacy forms a key component of support under SAI Independence work stream Strategy, Performance Measurement and Reporting (SPMR) initiative under the Well Governed SAIs work stream deals with stakeholder analysis and stakeholder relations. Relevant SAI work stream includes focus on facilitating audit impact, which covers robust follow-up systems and strong stakeholder coalitions. Stakeholder engagement is considered in IDI's bilateral support programmes. Stakeholder management is part of every IDI initiative. Mainstreaming multi-stakeholder engagement is being promoted throughout the audit process of SDGs implementation through the IDI SDG Audit Model (ISAM) as also the support provided for other cooperative audits.
	07. % of SAIs publishing annual reports on their own	ARABOSAI	<ul style="list-style-type: none"> 45.45% (10 SAIs published/9 did not/3 no data recorded from them)
		CAROSAI	<ul style="list-style-type: none"> Encouraging and supporting member SAIs participation in the IDI's SPMR initiative to monitor and report on their performance.

	performance and subjecting that to external audit.	PASAI	<ul style="list-style-type: none"> Objective: each SAI is audited annually to set an example to public entities in the Pacific. PASAI assists SAIs to appoint an external auditor where necessary.
		IDI	<ul style="list-style-type: none"> Well-governed SAIs workstream covers strategic management, including SAI PMF and SPMR. Both deal with performance reporting of SAIs. INTOSAI Global Survey 2023 is assessing this parameter.
	08. % of SAIs that have (a) completed a SAI PMF assessment , and (b) % of SAIs that have completed a second (or repeat) SAI PMF assessment.	AFROSAI	<ul style="list-style-type: none"> Strategic priority to encourage the region's members to use evaluation tools, including the following activities: <ul style="list-style-type: none"> Make evaluation tools available and make SAIs' use of them visible Organize training on SAI PMF Evaluate effectiveness of voluntary SAIs (through PR or external auditor)
		ARABOSAI	<ul style="list-style-type: none"> Implementation of workshops and meetings on strategic planning. Encourage peer reviews and follow-up SAI PMF implementation
		CAROSAI	<ul style="list-style-type: none"> Supporting strategic management through facilitation of SAI PMF assessment, monitoring of performance through the IDI's SAI SPMR initiative and monitoring implementation of other IDI initiatives. To date fifteen members have completed SAI PMF assessment and three repeat assessments.
		EUROSAI	<ul style="list-style-type: none"> EUROSAI Operational Plan Objective to promote and encourage institutional development through self-assessments, peer reviews and other evaluations., including initiative to support SAI PMF implementation, ITSA (IT Self-assessment) and ITASA (IT Audit Self-Assessment)
		PASAI	<ul style="list-style-type: none"> Objective that all SAIs adopt and apply the SAI PMF and report against it triennially.
		CBC/IDI	<ul style="list-style-type: none"> Assessment of need for comprehensive revision of framework underway.

		IDI	<ul style="list-style-type: none"> • Continuous work on SAI PMF quality assurance. • SAI PMF implementation through launch of e-SAI PMF. • Well-governed SAIs work stream includes focus on strategic management, including the SPMR program.
	09. % of SAIs in complex and challenging contexts/ low income countries reporting that they have access to sufficient support from a peer SAI and/or an INTOSAI body to help implement their capacity development goals.	ARABOSAI	<ul style="list-style-type: none"> • Although SAIs in ARABOSAI have in the past received development from peer-SAIs and INTOSAI bodies, in some cases support has been discontinued.
		ASOSAI	<ul style="list-style-type: none"> • Several P2P activities and collaboration events on-going in the region. Survey conducted to assess members' needs.
		CAROSAI	<ul style="list-style-type: none"> • Support under the GSAI initiative for three-member SAIs partnering with larger SAIs from other regions. • Partnering with the CBC, PSC, and other regional organization to have a resolution passed at the next INCOSAI on the challenges of SIDs.
		EUROSAI	<ul style="list-style-type: none"> • Project will start named "Technical Support for the Accounting Chamber of Ukraine." • Several EUROSAI members are engaged as contributors in P2P projects as well in EUROSAI as in other regions. • Several EUROSAI members receive P2P support
		CBC	<ul style="list-style-type: none"> • ACCC workstream held well-visited webinar with SAI Ukraine, highly appreciated by both giving and receiving parties.
IDC/IDI	<ul style="list-style-type: none"> • IDI held a successful Brokering-Up Scaled Support (BUSS) pilot workshop in the CREFIAF region at the end of 2022 and a workshop for OLACEFS in August 2023, with SAIs, donors, and other stakeholders. • The PAP-APP Program (GCP Tier 2) continues to provide support to 11 SAIs in challenging contexts on the African continent. • Global SAI Accountability Initiative (GSAI) launched in 2023 with bilateral support to eight SAIs (Benin, Belize, Dominica, Haiti, Honduras, Kyrgyzstan, Lebanon, and Tajikistan) 		

		IDI	<ul style="list-style-type: none"> • IDI providing bilateral support, as provider of last resort, to the SAIs of Somalia, South Sudan, Madagascar, the Gambia, and the DRC.
	03. % of regional organisations able to annually increase, or at least maintain their budget levels in real terms.	ARABOSAI	<ul style="list-style-type: none"> • Arabosai budget had increased by 37% last year (because of collecting additional contributions from SAIs to cover some programmed activities).
			<ul style="list-style-type: none"> • Arabosai has not received donor funding since 2015. Currently there are at least 3 projects with a total cost of approximately 30 420 USD in need of funding.
	10. % increase (in real terms) of donor funding to INTOSAI bodies and SAIs.	CAROSAI	<ul style="list-style-type: none"> • CAROSAI is engaging in effective resource planning to ensure financial stability, including securing sustainable development partners to implement elements of the regions strategic business plan
		EUROSAI	<ul style="list-style-type: none"> • EUROSAI budget has revealed sufficient for the period and no financial restrictions have arisen.
		CBC	<ul style="list-style-type: none"> • CBC will actively support the IDC SC Kingston Agreement aimed at increasing funding for SAIs. In addition, the CBC leadership is taking part in high-level meetings with key donors to raise awareness of SAI needs.
IDC		<ul style="list-style-type: none"> • IDC SC adopted the Kingston agreement, focused on increasing funding for SAIs, advocating for SAI independence, and raising awareness among key stakeholders. Initiatives include conducting outreach to donors and other stakeholders to raise awareness and secure additional resources. • The Global SAI Accountability Initiative (GSAI) approved 8 beneficiary SAIs who have signed or agreed to sign MOUs with IDI to implement work plans. Secured up-front funding of EUR 2 million from the European Commission as well as commitments from donors, SAIs, regional, and sub-regional bodies signed up to support each of the 8 SAIs. IDC is seeking additional funding of at least USD 300,000 as a required match for the EC funding and is engaging with donors to secure additional funding commitments. 	

			<ul style="list-style-type: none">• The General Court of Audit of Saudi Arabia has accepted IDI’s request to support Tajikistan and Kyrgyzstan under the Saudi Fund for Improved SAI Performance (FISP program) for the GSAI program.• The Saudi FISP program has provided USD 1.5 million since 2020 to 43 SAIs across INTOSAI regions for information and communications technology (ICT) infrastructure. The Saudi FISP will reintroduce up to USD 1 million in additional funding by the end of 2023.
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END

