

SAI PMF Implementation Status Report

October 2025 – May 2026

Prepared by the IDI for the CBC Meeting, June 2026

1. INTRODUCTION

This report aims to provide the CBC, the IAG, and other stakeholders with a high-level status update on the implementation of the SAI PMF Strategy 2023-28 for the period October 2025 to May 2026. The report builds on the implementation status highlighted in the previous SAI PMF progress report for the period August 2024 to September 2025. A comprehensive annual progress report for 2026 will be circulated in October 2026.

2. KEY ACTIVITIES UNDERTAKEN IN THE PERIOD October 2025 – May 2026 (against the annual plan).

No.	Activity	Implementation Status
1.	SAI PMF innovations	A project to streamline the SAI PMF assessment process is currently underway. The project comprises three stages: (i) problem definition, (ii) solution design and prototyping, and (iii) delivery of a workable solution.
2.	SAI PMF Assessments – recent assessments	(i) SAI Ukraine – EUROSAI <ul style="list-style-type: none"> • IDI is leading a SAI PMF peer review of SAI Ukraine, which is currently underway. The other SAIs represented on the assessment team are the UK National Audit Office and the Norwegian National Audit Office. • The objective of the peer review is to provide a holistic and evidence-based assessment of the institutional performance of the Accounting Chamber of Ukraine (ACU) • Milestones achieved as of May 2026: <ul style="list-style-type: none"> - Assessment Terms of Reference signed by ACU, IDI, UK NAO and NAO Norway in March 2026. - Assessment process adapted to the challenging circumstances

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		<p>- Field visit (Poland) – conducted in April 2026, including meetings between ACU staff and the assessment team.</p> <p>(ii) Trinidad and Tobago – CAROSAI The SAI has decided to conduct a SAI PMF assessment using the peer review approach. Planning for the assessment is currently underway. The assessment is supported by the Inter-American Development Bank (IDB).</p> <p>(iii) Malawi – AFROSAI-E A SAI PMF assessment was finalised in December 2025. The assessment was supported by the EU and GIZ.</p> <p>(iv) Mozambique - AFROSAI-E A SAI PMF self-assessment is currently underway with support from the World Bank.</p> <p>(v) The SAIs of Jordan, Lebanon, Sudan and Syria are conducting a SAI PMF assessment under IDI’s SPMR¹ initiative (round V) launched in early 2026.</p> <p>(vi) SAI South Africa A self-assessment of the Auditor General of South Africa (AGSA) is in progress</p>
3.	Revision of SAI PMF	The revised SAI PMF was endorsed at the INTOSAI Congress 2025
4	Revision of existing SAI PMF guidance materials and development of new guidance.	The revision of existing guidance materials to align with the updated 2025 framework and the development of new guidance materials are currently underway.
5.	Continuous Support	The SAI PMF team in IDI provided continuous support to SAIs, assessment teams, and other stakeholders on SAI PMF implementation.
6.	Self-learning SAI PMF basic course	Development of a self-learning SAI PMF basic course is ongoing, with a target of launching the course in all languages (English, French, Spanish and Arabic) by December 2026.
7.	SAI PMF Training	(i) Independent review training – CREFIAF A SAI PMF independent review training (in-person) was conducted for French-speaking SAIs in CREFIAF. The training aimed to expand the pool of French-speaking SAI PMF

¹ IDI’s Strategy, Performance Measurement and Reporting (SPMR) Initiative continues to be the main driver of SAI PMF assessments. A performance assessment using the SAI PMF is the first step in the SPMR initiative. SPMR is funded by the Swiss State Secretariat for Economic Affairs (SECO).

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		<p>independent reviewers and to strengthen CREFIAF's capacity to assume greater responsibility for SAI PMF implementation in the region</p> <p>(ii) Basic training – SAI Mozambique A SAI PMF basic training (in-person) was conducted for staff in SAI Mozambique. With the support of the World Bank, the SAI is conducting a self-assessment of its performance using the SAI PMF.</p> <p>(iii) Basic training – IDI staff A SAI PMF basic training (in-person) for internal IDI staff was conducted in Oslo, February 2026. The objective of the training was to strengthen IDI's capacity to respond to the growing demand from SAIs for support in implementing the SAI PMF. It also sought to better leverage IDI's diverse language capabilities in supporting the global implementation of the framework. The training was joined by a participant each from the SAIs of Norway, the UK, and France</p>
8.	SAI PMF Webinars	<p>(i) Launch of new version of SAI PMF A global webinar was conducted in collaboration with CBC to sensitize SAIs and other stakeholders on the launch of the new version of SAI PMF and other developments in SAI PMF implementation.</p> <p>(ii) Sensitisation on the revision of the guidance manual for independent reviewers of SAI PMF reports. A global webinar was conducted to sensitise SAI PMF Independent reviewers on the revisions to the Guidance Manual for Independent Reviewers of SAI PMF reports. The revisions were done to streamline the independent review process and improve the timeliness of assessments</p>
9.	SAI PMF Communication and Advocacy	<p>(i) Communication strategy A communications strategy has been developed to strengthen SAI PMF's external positioning, particularly in relation to the identified key stakeholders, and to align with evolving partner needs or priorities</p> <p>(ii) Communications package for Heads of SAI <ul style="list-style-type: none"> • A communication package has been circulated to SAIs that have not yet conducted </p>

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		<p>a SAI PMF assessment.</p> <ul style="list-style-type: none"> The communication package highlights the importance of SAI PMF and draws attention to the key changes introduced with the 2025 update of the framework. <p>(iii) Awareness raising among targeted stakeholders Three SAI PMF two-pagers tailored to specific stakeholder groups are under development. The targeted stakeholders include embassies/development partners, parliamentarians, the executive and institutions within the public financial management ecosystem.</p> <p>(iv) Development of “how-to guides.” Guidance material to support stakeholders in interpreting SAI PMF reports is currently being developed. The “how-to guides” will be tailored to the needs of specific stakeholder groups, namely development partners, PEFA/SAI PMF assessors, and parliamentarians.</p> <p>(v) Development of SAI PMF success stories A project to develop SAI PMF success stories in 2026 is underway². Storytelling has been identified as an effective approach to demonstrate the value of SAI PMF to SAIs and other stakeholders</p> <p>(vi) Professional seminar for Francophone SAIs IDI presented on the SAI PMF and its benefits at the professional seminar for French-speaking SAIs held in Djibouti in January 2026. The seminar was attended by SAIs, development partners and other stakeholders.</p>
		<p>(vii) Engagement with PFM experts from the EU Delivered a presentation on the SAI PMF to public financial management (PFM) experts from the European Union (EU).</p>
10.	In-kind support for the independent review of SAI PMF reports	An arrangement to establish formal agreements between IDI and selected SAIs, under which SAI staff will conduct independent reviews of draft SAI PMF reports as in-kind

² Preliminary list of SAIs targeted for the storytelling – Philippines, Paraguay/Colombia, Ukraine and Malawi.

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		support to IDI, is underway. This approach is cost-effective by reducing the dependence on external consultants to conduct independent reviews for IDI.
11.	Experience sharing with other institutions in the PFM eco-system	Arrangements are underway for an experience-sharing workshop with other institutions responsible for managing and applying public financial management diagnostic tools ³ .
12.	e-SAI PMF	Updates to the e-SAI PMF to integrate revisions adopted in the revised framework and enhance operational efficiency and user experience are underway.

³ Targeted institutions for knowledge sharing on PFM diagnostic tools: PEFA, World Bank, IMF, OECD and IPU.

3. PROGRESS AGAINST SAI PMF OUTCOME INDICATORS

Outcome Indicator	Target 2026	Actual May 2026	Outlook – Year-end 2026	Comments
1. Cumulative final reports:				
a) First time assessments	105	104	Above target	Several assessments are ongoing, with a number expected to be completed by year-end.
a) Repeat assessments	48	19	Below target	The IDI will continue to promote and encourage repeat assessments <ul style="list-style-type: none"> • A repeat assessment of SAI Costa Rica is underway. • 20 repeat assessments are planned in PASAI over the next three years.
a) Published assessments	30	21	Below target	IDI will continue to support and promote the publication and sharing of assessment results.
2. Quality of assessments	74%	73%	On target	IDI will conduct independent reviews of the assessment reports expected to be completed by year-end.
3. Assessment results used for Strategic planning/capacity development	91%	88%	On target	The results of most ongoing assessments will inform strategic planning and capacity-building initiatives.
4. Timely independent reviews	2 months	1.5 months	Above target ⁴	The two completed independent reviews were conducted by external consultants
5. SAIs using the e-SAI PMF application	37	17	Below target	The number of new assessments is forecasted to be lower than anticipated at year-end. In addition, the application is not yet available in all the INTOSAI languages.

⁴ The outcome indicator 4 “timely independent reviews” is above target; however, some reviews have not been completed for several months due to non-responsiveness of the assessment teams.

4. RESOURCE OVERVIEW

a) Human Resources

- The staffing situation for SAI PMF is stable. The initiative is managed by a team of two dedicated managers within IDI.
- Several managers involved in other IDI initiatives have been trained in the SAI PMF methodology and provide support to SAI PMF implementation when required. One example is the SAI PMF assessments conducted under the Strategy, Performance Measurement and Reporting (SPMR) initiative.
- SAI PMF implementation is also supported by a pool of resource persons across the INTOSAI regions. An agreement between IDI and selected SAIs is currently being developed to enable qualified and experienced SAI staff to conduct independent reviews of SAI PMF reports as in-kind support to IDI.
- IDI and the Audit Board of the Republic of Indonesia (BPK) are in the process of renewing a Memorandum of Understanding (MoU), under which a BPK staff member will dedicate a proportion of their time to supporting the SAI PMF initiative within IDI.

b) Financial Resources

- Overall, the funding situation for IDI remains challenging due to tightening funding conditions among cooperating partners, influenced by global geopolitical and economic pressures and shifting development priorities. For SAI PMF, the situation is further compounded by the absence of earmarked funding.
- To mitigate the funding challenges:
 - IDI is adopting cost-effective approaches to delivering its initiatives, including the use of blended online and in-person events, cost-sharing arrangements with beneficiaries, limiting the number of IDI staff attending events, and implementing other budget-efficiency measures. These measures are also being applied to SAI PMF implementation.
 - IDI continues to mobilise additional funding for the implementation of its initiatives, including SAI PMF.
- For SAI PMF assessments conducted under the SPMR initiative, SAI PMF has continued to benefit from financial support provided by the Swiss State Secretariat for Economic Affairs (SECO). All other SAI PMF activities are funded through IDI's basket funding.

5. UPCOMING MAJOR EVENTS/TASKS

	EVENT/TASK	COMPLETION TIMEFRAME
1.	Assessment of SAI Ukraine	October 2026
2.	SAI PMF innovation project	December 2026
3.	Assessment of SAI Trinidad and Tobago	September 2026
4.	Develop and launch a self-learning SAI PMF basic course	December 2026
5.	SAI PMF advanced training (in-person)	October 2026
6.	Develop SAI PMF success stories	December 2026
7.	Revise the repeat assessment self-learning course	December 2026
8.	Update existing SAI PMF guidance materials and develop	December 2026

	EVENT/TASK	COMPLETION TIMEFRAME
	new materials.	
9.	Experience sharing workshop – diagnostic tools	November 2026
10.	Launch and roll out of the updated e-SAI PMF application	August 2026