



SAI PMF in peer review mode

Motivating and equipping SAIs to carry out peer reviews

Bratislava, 20-22 Juen 2018

SAI Performance Measurement Framework

SAI Institutional Capacity

SAI Organisational Systems and Professional Staff Capacity

SAI Outputs

Value and Benefits of SAIs

A
Independence and Legal Framework

B Internal Governance and Ethics

C Audit Quality and Reporting

- Financial Audit Standards, Quality Management and Process
- Performance Audit Standards, Quality Management and Process
- Compliance Audit Standards, Quality Management and Process
- Jurisdictional Control Standards, Quality Management and Process

D Financial Management, Assets and Support Services

E Human Resources and Training

F Communication and Stakeholder Management

SAI Leadership and Culture

Financial, Performance and Compliance Audit Coverage, Jurisdictional Control Coverage

Financial Audit Results

Performance Audit Results

Compliance Audit Results

Jurisdictional Control Results

SAI Contribution to:
Strengthening Accountability, Transparency and Integrity

Demonstrating Ongoing Relevance

Being a Model Organisation

Country Context, Governance, and Public Financial Management Environment

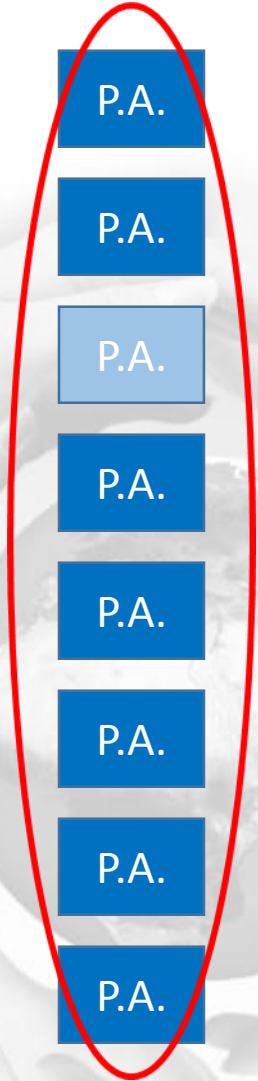
Why should a SAI conduct a SAI PMF assessment



SAI PMF purpose vs. suggested approach

- Inform strategic planning through objective and credible information
- Design capacity building projects
- Internal performance monitoring and management
- Learn from others and from best practice
- Demonstrate value and benefits to society
- Be part of wider regional initiatives
- Inform ISSAI implementation
- Lead by example and demonstrate improvement

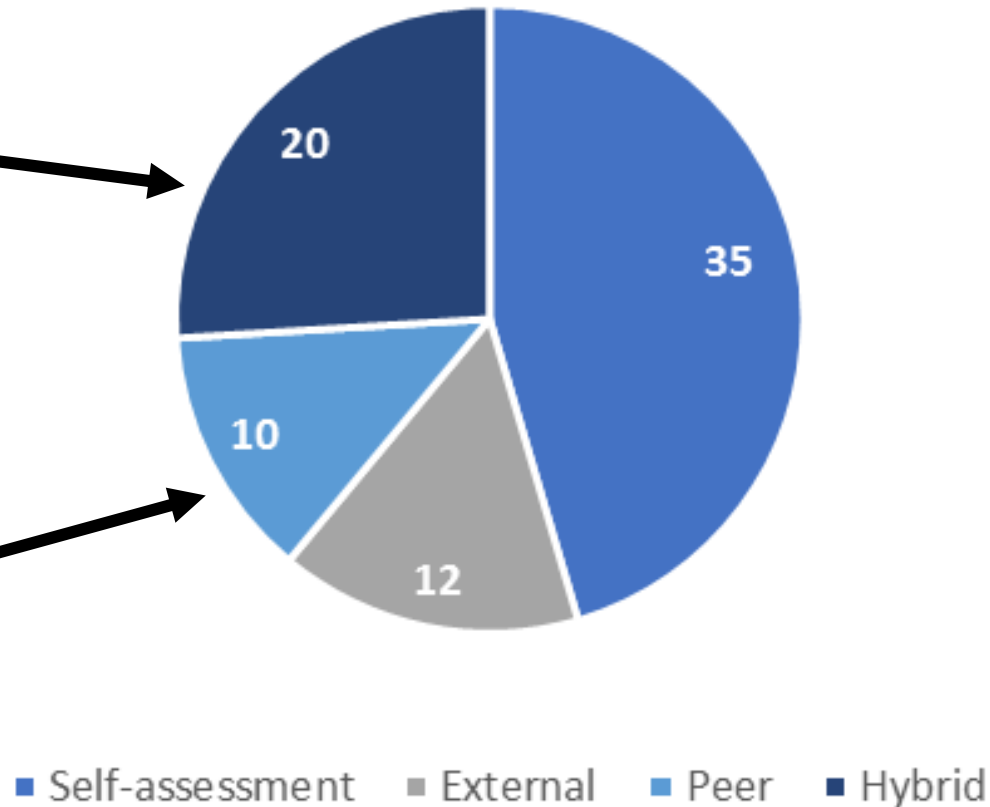
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SAI PMF assessment approach

13 assessments with a hybrid approach of peer and self-assessment, of which 11 in PASAI

Peer reviews by IDI (Norway, Sierra Leone x 2), SAI India (Bangladesh, Nepal), UK NAO (Djibouti, Mongolia), SAI Norway (Afghanistan, Bhutan) SAI Peru (Honduras)

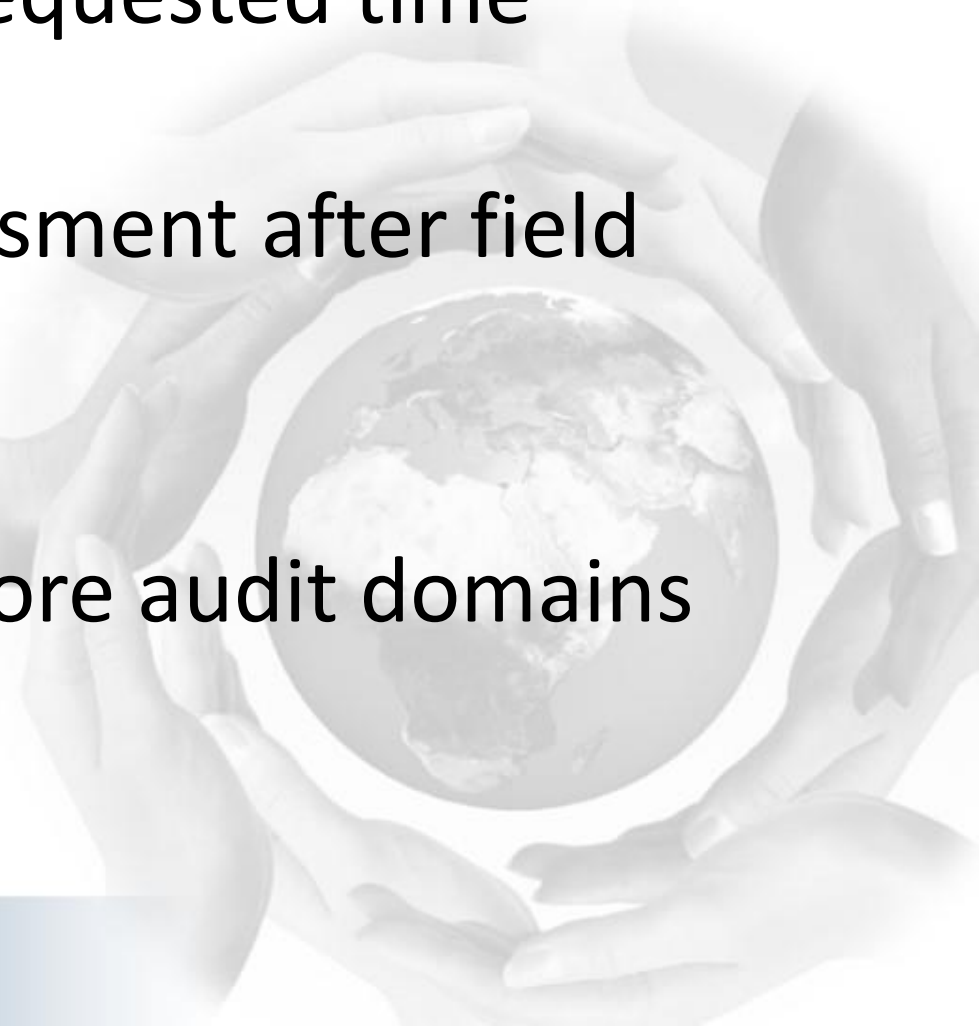


Finalized, ongoing and decided upon assessments, 2013 -2018, SAI PMF Unit records

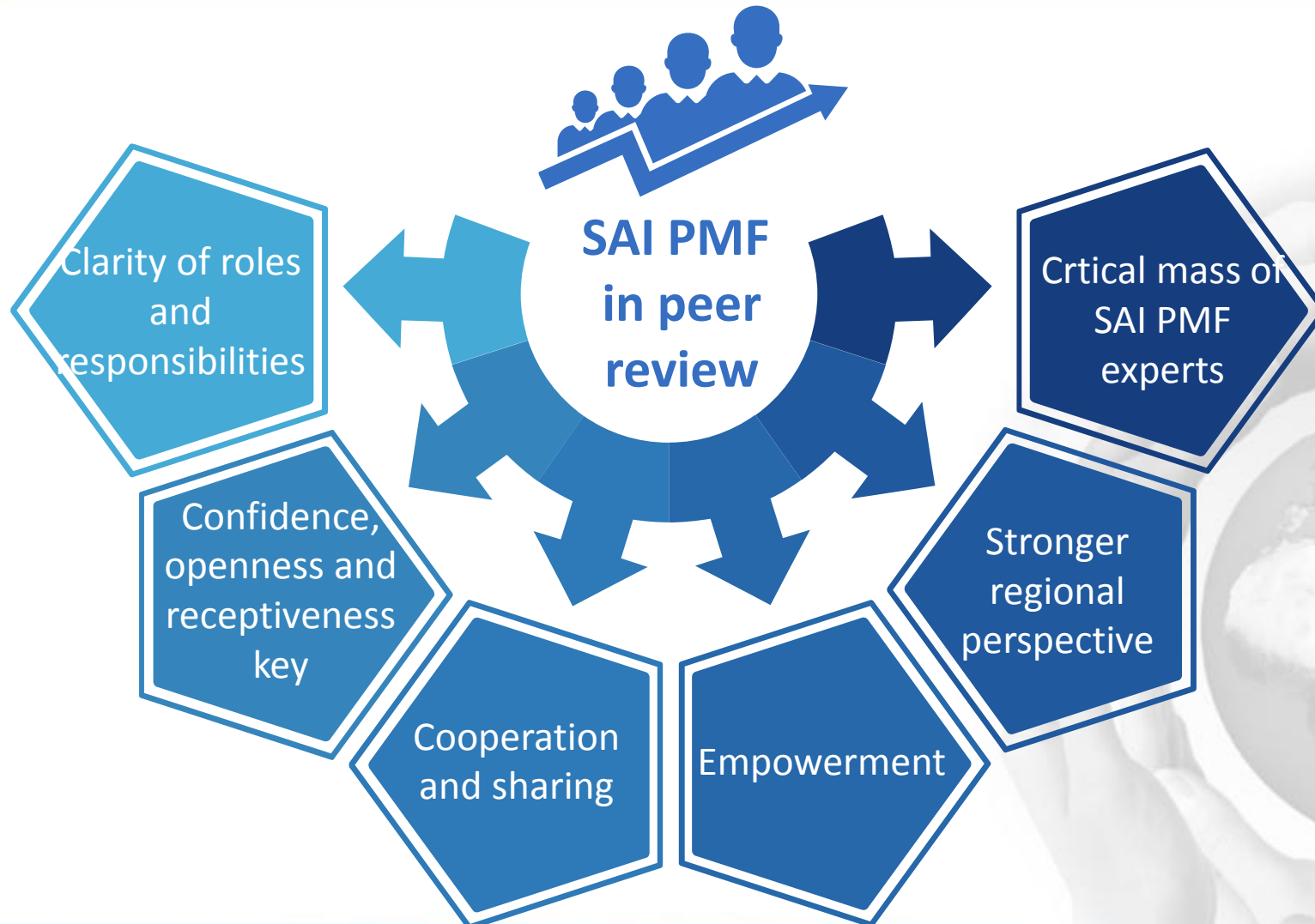


Key considerations for SAI PMF in peer review mode

- Availability of peer assessors in requested time period
- Time reservation to finalize assessment after field work
- Language skills of peer assessors
- Knowledge of peer assessors in core audit domains
- Cost burden of the review



Reflections from SAIs on SAI PMF in peer review mode



Reflections from IDI on SAI PMF in peer review mode

- SAs highly appreciative of having peer assessors and learning from experience, confidence in quality
- SAs may be more open and forthcoming in a peer review mode than in an external assessment
- Innovative ways to enhance peer learning element (SAI PMF Bhutan)
- Peer reviews provide a strong feedback channel to enhance and enrich IDI's own insights into current SAI challenges, good practices and endeavours
- Value of SAI PMF in peer review mode is in the interaction during the assessment just as much as in the end product



Critical mass of SAI PMF experts

