



International Organization of Supreme Audit Institutions

INTOSAI Leading by Example in Performance Measurement

Abu Dhabi, 8 December 2016

In a historic day for public external auditing, the International Congress of Supreme Audit Institutions today unanimously adopted the SAI Performance Measurement Framework (PMF) as an official INTOSAI document. The SAI PMF is a holistic and evidence-based tool supporting the professionalization of SAIs. It enables SAIs to live up to public expectations of being credible institutions, and to measure and report on their performance.

The need for a framework to support SAIs to better measure their performance was identified at the 2010 INTOSAI Congress in South Africa. The INTOSAI Working Group on the Value and Benefits of SAIs was given the role, and a task team of volunteer SAIs and Donors established. SAI PMF development, consultation and piloting was coordinated by the INTOSAI-Donor Secretariat in the INTOSAI Development Initiative (IDI). INTOSAI published a Pilot Version of the SAI PMF in 2013, which was piloted in more than 20 volunteer SAIs from Brazil to Nepal (being the first to publish its assessment), and from Burkina Faso to the Slovak Republic during 2013-15. Experience from the pilot assessments, and global consultation, led to extensive lessons learnt and ultimately development and approval of the SAI PMF.

INTOSAI also gave its support to the SAI PMF Implementation Strategy for 2017-19, including the INTOSAI Capacity Building Committee taking on the role of INTOSAI strategic governance lead and a new SAI PMF unit within IDI taking the role of the operational lead for SAI PMF support. This will ensure SAI PMF is firmly anchored within INTOSAI, and provide support to SAI PMF as a tool that all heads of SAIs are encouraged to utilise, on a voluntary basis.



Meanwhile, SAIs around the world continue to utilise SAI PMF to support needs assessments, strategic planning and performance management. In 2016, Sierra Leone became the first country to conduct a repeat assessment, through peer review, providing objective evidence of performance improvement since its first assessment in 2012. In November, New Zealand completed its self-assessment, tabling a summary of the report in Parliament and publishing the assessment in full. Auditor General Lyn Provost noted that "the results were largely as expected, which is pleasing. However, the assessment has also identified a few areas which require more focus within our SAI, which should lead to further improvements in our performance". Throughout 2016, SAIs across the Pacific have worked together, with support from IDI, to undertake peer-assessments through a coordinated, regional approach.

The development and piloting of SAI PMF represented a successful partnership effort between INTOSAI and the donor community. The INTOSAI-Donor Cooperation, involving INTOSAI and 23 international development partners, provided significant funding and strategic advice, built on experience from similar tools such as the Public expenditure and Financial Accountability (PEFA) framework. Individual assessments in different countries have been resourced by combinations of SAI's own resources, in-kind support from peer SAIs, and donor funding, especially from the Inter-American Development Bank in Latin America and the Caribbean. The Donor Community will remain involved in SAI PMF implementation, through voluntary membership of a SAI PMF Independent Advisory Committee, as well as by supporting implementation efforts at the regional and country level.

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<http://www.idi.no/artikkel.aspx?Mid1=102&Aid=704>