

# SAI Performance Measurement Framework — *strategy 2017-19*

19 August 2016



## 1. Introduction

### 1.1 What is the SAI PMF?

- The SAI Performance Measurement Framework (SAI PMF) is an international framework for voluntary self, peer, or external assessment of a SAI's performance against the International Standards of Supreme Audit Institutions (ISSAIs) and other established international good practices, thereby enabling the SAI to confidently engage internally and externally regarding its future. It has been developed under the auspices of the INTOSAI Working Group on the Value and Benefits of SAIs, with valuable support from the INTOSAI-Donor Cooperation, to be implemented under INTOSAI stewardship in collaboration with the donor community.
- The SAI PMF can be applied in all types of SAIs, regardless of SAI models, mandate, national context and development level.
- The SAI PMF examines holistically both the SAI's audit and non-audit functions in relation to its legal foundation and environment, identifying interdependencies between different aspects and root causes of SAI performance, thereby providing a strong basis for comprehensively assessing the SAI's needs, informing its' strategic and capacity development planning, and enabling tracking of progress over time.
- The SAI PMF is a valuable tool for all SAIs, regardless of development level, to prove to stakeholders the extent to which the SAI contributes to strengthening public financial management, promoting good governance, fostering transparency and accountability, and fighting corruption.
- For developing SAIs, the SAI PMF is an invaluable tool for obtaining and maintaining support for its capacity development efforts by showing their commitment to transform, acceptance of the need to adhere to the highest international standards, and the SAIs' commitment to increasing their value and benefits to society.

### 1.2 Why is SAI PMF of such strategic importance now?

- *The world needs strong and high performing SAIs* – In addition to SAIs continuing to help their respective governments improve performance, enhance transparency, ensure accountability, fight corruption, promote public trust, and protect the interests of their citizens, the UN's Agenda 2030 and the numerous SDG targets to be implemented require the insight of capable SAIs.

- *Credibility of the SAI* –the global community through a number of UN Resolutions, and our donor partners through the INTOSAI-Donor Cooperation, have come to recognise the value-adding role of SAIs. They deserve proof that SAIs deserve their continued support by committing to such a robust and credible assessment process. In addition, all heads of SAIs should realise the value to be gained from the detailed analysis obtained upon completion of a SAI PMF assessment.
- *SAI development needs are still comprehensive* – the 2014 Global SAI Stocktaking Report<sup>1</sup> indicated that there is a marginal decline in SAIs’ development needs compared with the results of the 2010 Stocktaking<sup>2</sup>, but that needs are still comprehensive. Standardised assessments are vital to appropriately structuring development efforts across all INTOSAI regions and are fundamental to the SAI community demonstrating that it leads by example<sup>3</sup> in promoting transparency and accountability through credible public reporting on their own performance. Over the long term, the SAI PMF will also contribute credible data on SAI performance for purposes of monitoring of changes in SAI performance at the global and regional levels.

A working group comprised of the CBC (SAI South Africa and SAI Sweden), the INTOSAI-Donor Secretariat, the INTOSAI Development Initiative and the Chair of the WGVBS (SAI Mexico) has developed the INTOSAI SAI PMF Strategy 2017-19. The strategy was developed based on a recommendation paper from the INTOSAI-Donor Steering Committee inter alia recommending the CBC as strategic governance lead for SAI PMF, and the IDI as operational lead, and that a separate SAI PFM unit is established within the IDI with the responsibility of being the global support, facilitation and coordination function for SAI PMF.

## 2. Purpose of the strategy

The overall purpose of this strategy is to guide the global roll out of SAI PMF after endorsement at INCOSAI 2016 to achieve **sustainable improvement in SAI performance management globally, through use of SAI PMF**.

A single, globally recognized and broadly used needs assessment and performance measurement tool will enhance the value and contribution of SAIs across the world. It will also enable monitoring of SAI performance progress globally and regionally over time, thereby providing input to regional and global capacity development programmes.

To achieve this purpose, the following two strategic outcomes have been identified.

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<sup>1</sup> INTOSAI Development Initiative, “Performance, Capacities and Needs of SAIs, Global SAI Stocktaking Report 2014”

<sup>2</sup> INTOSAI-Donor Cooperation, “Capacity Development of Supreme Audit Institutions – Status, Needs and Good Practices, Stocktaking Report 2010”

<sup>3</sup> ISSAI 12, especially Principles 8 – 11.

**Strategic outcome 2.1: To establish the SAI PMF as the preferred holistic SAI performance measurement tool within INTOSAI, and recognised as such by the donor community**

The first strategic outcome relates to the SAI PMF's credibility as a performance measurement framework among all key stakeholders, that it is accepted, supported and used by SAIs, INTOSAI regional organisations and other bodies of INTOSAI, and recognised by the donor community, as the SAI needs assessment and measurement framework of choice.

A number of SAI evaluation tools and approaches have existed within INTOSAI for quite some time, such as a peer review framework, a maturity model, an independent quality assurance guide, a regional institutional capacity development framework, a capability model, and a capacity building needs assessment framework. A number of measurement frameworks also exist outside of INTOSAI that indirectly measure elements of SAIs performance. While it is envisaged that SAIs and regional organisations will continue to use some of these existing tools given the specific purposes for which they were developed, there will always be limitations to their usefulness.

The SAI PMF, however, is the only global SAI performance measurement system that provides comprehensive coverage of all SAI models, and a holistic review of all key SAI operations both audit and non-audit in relation to its legal foundation and external environment. It identifies performance variations in a meaningful way, and assists the SAI in understanding the causes of strong and weak performance. Assessments cover both the internal processes as well as the SAIs outputs, are evidence-based, and are carried out in terms of a thorough quality management process. The detailed performance report produced at the end of the assessment provides the SAI with an objective basis for demonstrating its ongoing relevance to citizens and other stakeholders, and its standardized scope and objective measures also make it well suited for comparison of performance over time.

The SAI PMF is based on and reflects experiences gained through extensive testing and consultation with numerous stakeholders between 2013 and 2015, including more than 20 pilot assessments.

The strength and usefulness of the tool therefore having been established beyond doubt, the existence of the following factors of the global roll-out of the SAI PMF will determine the level of acceptance of the tool:

- (a) *INTOSAI leadership and strategic governance*: There is a need for endorsement and steadfast support at all levels of INTOSAI, as well as effective strategic direction and monitoring by a dedicated INTOSAI goal committee.

- (b) *Expert support that is properly resourced*: The establishment of a dedicated and adequately resourced unit to provide day-to-day quality support, coordination and facilitation of SAI PMF.
- (c) *Quality assessments and assessment reports*: Proper training courses and workshops, guidance material, advice to assessment teams, and offering of independent review of quality of assessment reports will be vital.
- (d) *Continued donor involvement*: There needs to be a continued involvement of donors willing to share their experience and knowledge of performance measurement and the SAI PMF.
- (e) *Effective communication and successful awareness-raising*: Structured communication targeted at key stakeholders should raise awareness of the value of SAI PMF assessments and the real benefits to be derived from embracing the SAI PMF at SAI and regional level, and thereby drive a change in behaviour within INTOSAI and strengthen donor-wide support for the tool.

The above-mentioned elements will be tracked and measured (see *Annexure 1*).

**Strategic outcome 2.2: Through an effective roll-out of the SAI PMF, with proper guidance and support activities, ensuring that all assessment are considered to be of high quality, credible and relevant by all users**

High quality SAI PMF reports based on correct facts are fundamental if the SAI PMF reports shall form a credible basis for strategic planning, further capacity development, monitoring performance over time, and identifying the results of capacity development initiatives. Low quality assessment reports on the other hand will not only limit the usefulness of the report for the SAI in question, but are likely to damage the reputation of SAI PMF as a credible measurement framework. Focus on ensuring quality of assessment through training courses and workshops, guidance material, advice to assessment teams, and offering of independent review of quality of assessment reports is therefore essential.

In its 2017-22 strategic plan INTOSAI commits to fostering SAI capacity development and continuous performance improvement. The effective roll-out of the SAI PMF to all SAIs is therefore a key element of INTOSAI's strategy after XXII INCOSAI, but this will require allocation of clear roles, responsibilities, and arrangements with regard to the following key SAI PMF functions.

- *SAI PMF function 1: Strategic governance and advice*: INTOSAI's Capacity Building Committee (CBC) is established to build the capabilities and professional capacities of SAIs and will be responsible for SAI PMF strategy and decisions connected to revision of the SAI PMF. The CBC is also responsible for establishing a platform for communication

on strategic SAI PMF matters, and to ensure engagement by both the INTOSAI and donor communities.

In order to provide for strategic advice, the CBC will establish a *SAI PMF Advisory Group* of volunteer donors, SAIs and INTOSAI bodies. The Advisory Group will provide input on strategic management, communication and engagement between the SAI and the donor communities on SAI PMF issues, and in relation to the SAI PMF document itself, consider the need for revision, and at an appropriate time the establishment of a task team for revision work (see *Annexure 2*).

*SAI PMF function 2: Conduct SAI PMF assessments*: This function lies under the governance of the individual SAI – the decision whether or not to undergo a SAI PMF assessment is voluntary, and it is the Head of the SAI that makes all key decisions about the assessment, including whether or not to initiate an assessment, when to conduct the assessment, how to conduct the assessment, and if, when, and for what purpose to publish the assessment report. (It is important that the SAI is seen to be acting in an independent manner in all its activities, to ensure credibility as an independent audit organization and especially, that the SAI is not seen to be acting on the instruction of others.)

The assessment teams conducting the individual assessments should in total have good skills in SAI PMF, experience from all relevant audit disciplines (financial, compliance, performance, and/or jurisdictional control if relevant), knowledge of relevant SAI model, have knowledge about organizational management systems, and be familiar with level 1-3 of the ISSAI framework.

#### *Global implementation support arrangements*

The INTOSAI Development Initiative (IDI) has received the mandate from INTOSAI to support SAIs in developing countries in their efforts to sustainably enhance performance, independence and professionalism. As such the IDI will be the operational lead on SAI PMF support, coordination, and facilitation and will establish a SAI PMF unit strictly working on tasks related to SAI PMF. This SAI PMF unit in the IDI will have the responsibility for delivery and/or support of the remaining three SAI PMF functions:

- *SAI PMF function 3: Support of Assessment Quality and Global Monitoring*: This function relates to being the global coordinator, training body, support function and knowledge centre for SAI PMF. This includes amongst others, development of guidance and training materials, delivery of training courses and workshops, provide general support to assessors, and development of a pool of experts to support SAI PMF roll-out in different languages.

- SAI PMF function 4: Facilitate SAI PMF assessments and use of assessment results: This function is based on the need for initiatives to facilitate the conduct of, and understanding and use of, results from SAI PMF assessments. This will include collaboration between the IDI SAI PMF unit and regional organisations within INTOSAI in respect of developing and implementing regional SAI PMF plans that will inter alia address identified common SAI PMF needs in the respective regions and linking this with regional capacity development programs.
- SAI PMF function 5: Quality Assurance / Independent Review: This function entails promoting the importance of adequate quality assurance processes to ensure the production of credible, high quality SAI PMF reports. The IDI SAI PMF unit will offer to do, or arrange other SAI PMF experts to do, independent reviews of all SAI PMF assessments. A statement of independent review will be issued for all reports that have undergone an independent review arranged by the SAI PMF unit in the IDI.

The expected key outputs for each of the five SAI PMF functions are captured in the performance measures for the SAI PMF strategy outlined in *Annexure 1*.

### 3. Stakeholders

For the SAI PMF to be used globally as the SAI needs assessment and measurement framework of choice, the interests of key stakeholders have to be recognised and managed.

The following are the key stakeholders in the SAI PMF implementation process:

Stakeholder	Main interest
<ul style="list-style-type: none"> <li>▪ Head of SAI</li> </ul>	A quality assessment report, the use of which is at the sole discretion of the Head of the SAI
<ul style="list-style-type: none"> <li>▪ SAI staff</li> </ul>	Proper training as assessment team-members, and advice and support during assessments
<ul style="list-style-type: none"> <li>▪ INTOSAI regional organisation and other relevant INTOSAI regional bodies</li> </ul>	Effective cooperation with regard to regional implementation initiatives, and support with regard to regional SAI PMF plans that cater for region-specific needs and circumstances
<ul style="list-style-type: none"> <li>▪ Individual donors</li> </ul>	Well-executed SAI PMF assessments resulting in credible high quality reports. Efficient and adequate delivery of SAI PMF support, facilitation and coordination activities
<ul style="list-style-type: none"> <li>▪ INTOSAI-Donor Cooperation</li> </ul>	Alignment between the objectives of the Cooperation and SAI PMF implementation, and future refinement of the tool

Stakeholder	Main interest
<ul style="list-style-type: none"> <li>▪ INTOSAI Governing Board</li> </ul>	Consistent roll-out support across all regions, and implementation monitoring and reporting
<ul style="list-style-type: none"> <li>▪ Governments and citizens</li> </ul>	Increase in number of SAIs adding maximum value and benefits

#### 4. Resourcing of SAI PMF work

The implementation of the SAI PMF will require substantial direct financing as well as in-kind support, amongst others to fund the following areas:

- 4.1 The global support functions that support assessment quality and global monitoring; facilitate SAI PMF assessments and use of assessment results, and quality assurance/independent review. Typical costs items will include staff costs, developing the program content and program material, translating material, the roll-out of training courses and workshops, maintaining of the virtual community, financing awareness-raising, and funding reviews done by consultants – the main source will be donor funding, although in-kind support is also an option. The IDI as operational lead for SAI PMF work will budget for the operational plan of the SAI PMF strategy, and this budget will be approved by the IDI Board as part of the IDI budget.
- 4.2 Trainers and facilitators – the main source is envisaged to be in-kind support from the INTOSAI community.
- 4.3 SAI PMF assessments – the funding source will largely be determined by the context and the purpose of the assessment. For example, external providers where SAI PMF assessment is part of an externally funded capacity development strategy may be willing to fund the assessment. On the other hand, assessments carried out to support the SAI’s performance reporting and internal performance management system are more likely to be funded by the SAI itself.
- 4.4 Global monitoring – the feasibility of monitoring of performance changes in SAIs globally and regionally will be investigated by the IDI SAI PMF unit and resources will be required for this investigation.

#### 5. Monitoring, reporting and evaluation of the SAI PMF Strategy

The CBC, as strategic governance lead, is responsible for monitoring the implementation of the SAI PMF Strategy 2017-19. An annual report on progress against SAI PMF strategy will



be put forward by the Director General of IDI for information at the annual CBC meeting<sup>4</sup> and to the IDI board. The CBC leadership will in addition receive quarterly updates from the IDI on progress against the SAI PMF strategy.

It is the responsibility of the CBC to oversee evaluation of the implementation of the SAI PMF Strategy 2017-2019, following the implementation period. The Director General of the IDI will act as commissioning/appointing authority for external evaluations.

## 6. Critical success factors and risks

	Success factors and risks	Mitigating measures
6.1	Support for SAI PMF assessments by INTOSAI regional organisations and Heads of SAIs	An effective communication strategy and positioning of the SAI PMF to enable advocacy of the strategic significance of the SAI PMF by the regional organisations and SAI heads, coupled with firm support by INTOSAI and donor leadership
6.2	Adequate and sustainable resourcing at all three levels of INTOSAI	Funds required for SAI PMF roll-out matches donor interests and funding, a properly resourced SAI PMF unit within IDI, and willingness by SAIs to make available in-kind resources
6.3	Role of the regions in supporting the SAI PMF strategy	Early consultation and cooperation with regional organisations, and regional strategies / programs are tailored to regional needs and capacities
6.4	Continued donor involvement in SAI PMF	Establishment of an effective SAI PMF Advisory Group; continuation of general support from INTOSAI-Donor Cooperation, and willingness by INTOSAI and donors to make trained experts mutually available
6.5	Quality of SAI PMF assessments	Adequacy of all five support functions, especially the availability of a pool of trained experts in all regions, and the availability of training opportunities
6.6	Continued relevance of the tool	Revision of the SAI PMF at appropriate times based on proper information and advice (including from Advisory Group)

<sup>4</sup> Potentially at a joint information session of the annual CBC and IDC Steering Committee meetings

## 7. Roles and responsibilities

The key role players in respect of SAI PMF governance and implementation are as follows:

	A. INTOSAI CBC	B. IDI Board	C. SAI PMF unit in IDI
1.	Assumes ownership of the SAI PMF on behalf of INTOSAI.  Provides input/feedback on operational issues to the DG IDI, including budget related matters.	Approves IDI structure & staff establishment, including establishment of the SAI PMF unit within IDI.  Approves IDI policies and procedures.	Sets in place work methods and reporting procedures under guidance of the DG IDI.
2.	Approves the global SAI PMF Strategy (every three to five years) at the annual CBC meeting, after consultation with the IDI Board.	Approves IDI strategic plan, which the SAI PMF Strategy feeds into.	Supports the development and implementation of the SAI PMF Strategy.
3.	The annual CBC meeting takes note of the annual report on SAI PMF implementation put forward for information by the SAI PMF unit in the IDI.	Receives annual SAI PMF unit reports from the DG IDI on progress against SAI PMF strategy.	Reports against the SAI PMF strategy to the CBC leadership on a quarterly (high level) basis, and to CBC Steering Committee and IDI Board on an annual basis.
4.	The SAI PMF annual plan is put forward for approval at the annual CBC meetings.	Approves IDI operational plans, including SAI PMF annual plans after approval by CBC.	Reports to the DG IDI on progress with regard to operational plans / day-to-day functioning (in terms of internal IDI reporting timelines).  Develops and implements SAI PMF annual plans in terms of the approved SAI PMF strategy.
5.	Provides feedback/input on budgets and other operational issues to the DG IDI.	Approves IDI budgets, including the SAI PMF unit's budget.	Reports to the DG IDI on budget management in terms of internal IDI reporting timelines.
6.	Supports IDI funding requests (and fulfils INTOSAI-wide advocacy role for the SAI PMF).	Solicits specific funding for the SPF and its operations.	Uses, and reports on the use of, solicited funds in accordance with agreements with donors.
7.	Oversees impact of the SAI PMF, including deciding –	DG IDI acts as commissioning / appointing authority	<ul style="list-style-type: none"> <li>▪ Coordinates SAI PMF evaluations</li> </ul>

	A. INTOSAI CBC	B. IDI Board	C. SAI PMF unit in IDI
	<ul style="list-style-type: none"> <li>▪ Timing of SAI PMF evaluations (e.g. approx. every three-five years),</li> <li>▪ When revision of the current tool is required</li> </ul> <p>Establishment &amp; oversight of revision team.</p>	whenever SAI PMF evaluations are to be commissioned.	<ul style="list-style-type: none"> <li>▪ Coordinates SAI PMF revisions</li> </ul>
8.	<p>Ensures appropriate donor involvement and communication / advice through e.g. -</p> <ul style="list-style-type: none"> <li>▪ SAI PMF annual update at joint information session of the annual CBC and IDSC meetings</li> <li>▪ Appointing a <i>SAI PMF Advisory Group</i>, to provide input to strategic planning and in the case of revision of the SAI PMF.</li> </ul>		Consult with global and regional donors on needs connected to SAI PMF, as input to the development of global and regional strategic and annual plans.

## Annexure 1

### SAI PMF Strategy – performance measures / indicators

<i>Performance area</i>	<i>Output</i>	<i>Output Indicators</i>	<i>Outcome</i>	<i>Outcome Indicator</i>
Strategic governance and Advice, and resourcing	1.1 SAI PMF strategy finalized and endorsed by Congress	Resolution adopting the strategy at XXII INCOSAI	A. To establish the SAI PMF as the preferred SAI measurement tool within INTOSAI, and recognized as such by the donor community	A.1 Congress resolution
	1.2 SAI PMF strategy (and tool) endorsed / supported by regional organizations	1.2.1 Resolutions at regions' general assemblies in 2017		A.2 Number of INTOSAI regions where half of their members have conducted a SAI PMF assessment.
	1.3 Continued donor involvement at a strategic level	1.3.1 Establishment and first meeting of Advisory Group by 2017 / at least one meeting p/a thereafter		A.3 Percentage of donor funded projects the last five years that have been based on or connected to SAI PMF assessments.
	1.4 Decision on when to revise the tool is considered on annual basis based on proper information and advice	1.4.1 Management information on utilization of the tool and "client feedback", as well as Advisory Group's view, is available annually		

	1.5 Effective communication and awareness-raising	1.5.1 Communication strategy and plan finalized (2017); 80 % milestones achieved (2018 and onwards)		
	1.6 Establishment of a SAI PMF unit within IDI, with adequate resources available for implementing the operational plan of the SAI PMF strategy.	The operational plan of the SAI PMF strategy is implemented		
Supporting Assessment, Quality and Global Monitoring	2.1 Training courses & workshops conducted	2.1.1 Number of SAIs that have had staff trained in SAI PMF	B.Through an effective roll-out of the SAI PMF, ensuring that all assessments are considered to be of high quality, credible and relevant by all users.	B.1 Percentage of finalized assessments that are reported as having been used as basis for strategic planning and/or capacity building projects.
	2.2 Assessments supported	2.2.1 Percentage of assessments that have been supported through participation at training courses and/or workshops; and/or through ad-hoc support.		
	2.3 Development of SAI PMF Pool of Experts	2.3.1 Number of SAI PMF experts developed in each region and language group		

	2.4 Guidance material developed and maintained	2.4.1 Management information on guidance material is developed based on “Client feedback”, as well as Advisory Group’s view. Information is included in the SAI PMF annual report.		
	2.5 Global data on SAI PMF implementation gathered	2.5.1 Data on global implantation issued in annual SAI PMF report		
Conduct SAI PMF Assessments	3.1 SAI PMF assessments conducted	3.1.1 Number of SAIs that have conducted SAI PMF assessments in the last three years		
		3.1.2 Number of INTOSAI regions where half of their members have conducted a SAI PMF assessment		
Facilitate SAI PMF Assessments	4.1 Regional coordination meetings	4.1.1 Number of regions where regional coordination meetings have been established and		

and Use of Results		held. Target is all regions by end of strategic period.		
	4.2 Regional plans developed and rolled out	4.2.1 Number of regions where regional plans have been developed and implemented. Target is all regions by end of strategic period.		
	4.3 Regional programs implemented	4.3.1 Number of regions where regional programs have been developed and implemented. Based on need.		
	4.4 Support in identifying regional cross-cutting needs (based on request)	4.4.1 Number of regions where support has been provided in identifying cross-cutting needs. Based on request.		
Quality Assurance/ Independent Review	5.1 Guidance material maintained	5.1.1 Management information on relevance and quality of guidance material is developed based on “Client feedback”, as well as Advisory Group’s view. Information is included in the SAI PMF annual report.		

	5.2 SAI PMF assessments with independent review arranged by IDI	5.2.1 Number of assessments where IDI is involved in arranging adequate independent review of quality. Target is 85 percent.		
	5.3 Assessments independently reviewed	5.3.1 Number of SAI PMF assessments worldwide that are independently reviewed. Target is 95 percent.		



## Annexure 2

### **SAI PMF Advisory Group – Terms of Reference**

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#### **1. Purpose**

The purpose of the SAI PMF Advisory Group (the Advisory Group) is to provide a forum where the INTOSAI Capacity Building Committee (CBC) and the IDI can consult with representatives of donors, INTOSAI bodies and SAIs in connection to fulfilling its role as strategic governance lead and operational lead for SAI PMF.

#### **2. Composition and Membership**

The Advisory Group will comprise representatives from the donor community, INTOSAI bodies and SAIs (representing different SAI types, supply-side SAIs, and regions). The members will be committed to provide strategic input and share their knowledge and experiences related to the evaluation of SAI performance, using the SAI PMF methodology as the preferred global tool for measuring SAI performance. Membership in the Advisory Group will be approved by the CBC Steering Committee as and when the need arises. To ensure wide stakeholder engagement a maximum number of members to the group is not set. However, the size and composition of the Advisory Group will reflect the need to have a balance between donor and INTOSAI members to ensure that both parties' perspectives are equally included.

The CBC and SAI PMF Unit within the IDI will be standing observers of the Advisory Group. The IDI SAI PMF unit as the global coordinator and knowledge centre for SAI PMF will provide technical advice to the CBC Chair, and the Advisory Group Chair and its members on SAI PMF issues.

The Advisory Group will be co-chaired by two elected members from the donor and INTOSAI communities, with relevant experience.

The Advisory Group will exist for as long as the CBC is INTOSAI's strategic governance lead for the SAI PMF, or until by mutual agreement the members of the Advisory Group decide to disband the group.

#### **3. Roles and responsibilities**

The Advisory Group's advisory role will inter alia relate to: advising the CBC and IDI in relation to SAI PMF strategic planning and implementation at a global level; communication, promotion and engagement with the SAI, donor, and other applicable stakeholder communities on SAI PMF issues and the benefits of using the tool; consider need for revision of the tool itself, and hereunder make input to the establishment of future task teams for revision work, and provide suggestions for

development of guidance material and support activities (e.g. training courses and workshop).

Regular updates in relation to SAI PMF will be provided by the CBC and the IDI at the annual joint sessions of the INTOSAI-Donor Cooperation Steering Committee (IDSC) and CBC, supported by inputs from the Advisory Group.

The joint sessions will provide an opportunity also for other stakeholders who are not current members of the Advisory Group to raise questions and provide comments related to SAI PMF.

#### **4. Meetings**

The Advisory Group will aim to hold one meeting per year, but beyond that the Advisory Group will decide on the frequency of meetings. Virtual meeting platforms will be used when possible and considered adequate.

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