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# EVALUATION OF IMPLEMENTATION OF SAI PMF STRATEGY

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## Terms of Reference



MAY 3, 2021

INTOSAI DEVELOPMENT INITIATIVE  
Stenersgata 2, N-0184 Oslo, Norway

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Information in brief	
Document	Terms of Reference
Assignment	Evaluation of implementation of SAI PMF Strategy
Principal	INTOSAI Development Initiative, Stenersgata 2, 0184 Oslo, Norway
Contact Person	Shourjo Chatterjee, Manager Strategic Support Unit, IDI <a href="mailto:shourjo.chatterjee@idi.no">shourjo.chatterjee@idi.no</a>
Procurement Method	The procurement is being carried out in terms of the IDI Procurement Policy and in consultation INTOSAI CBC Secretariat

## 1. Introduction

### A. INTOSAI Development Initiative (IDI)

The INTOSAI Development Initiative (IDI) is a not-for profit, autonomous implementing body. IDI is mandated to support Supreme Audit Institutions (SAIs) in developing countries to sustainably enhance their performance and capacity. As an integral part of the INTOSAI community, IDI has a unique mandate to serve the needs of all developing country SAIs while not being tied to any country's specific geographic or political interests. IDI is currently implementing its Strategic Plan 2019-2023. The strategic plan focusses on four work streams to support independent, well-governed, professional and relevant SAIs. SAI Performance Measurement Framework (SAI PMF) is being implemented by the IDI as part of its Well Governed SAI Work Stream.

### B. SAI PMF

SAI PMF is an international assessment framework of a SAI's performance against the International Standards of Supreme Audit Institutions (ISSAIs) and other established international good practices. It was developed under the auspices of the INTOSAI Working Group on the Value and Benefits of SAIs (WGVBS), with support from the INTOSAI-Donor Cooperation. It was developed in the period 2010-2016 and endorsed in 2016 at the XXII INTOSAI Congress (INCOSAI) together with the SAI PMF implementation strategy 2017-19. In 2019 a light touch revision of the strategy was conducted under CBC oversight to extend its validity until 2022. The 2020-22 Strategy was endorsed at XXIII INCOSAI in 2019.

With the endorsement of the 2017-19 Strategy in 2016, the governance arrangements for SAI PMF were also established. This entails that CBC has the strategic governance lead while IDI has the operational lead. An Independent Advisory Group (IAG) of volunteer donors, SAIs and INTOSAI bodies provides strategic advice and recommendations to support the CBC and IDI in their efforts to implement the SAI PMF strategy.

SAI PMF is a comprehensive, evidence-based assessment tool that examines holistically both the audit and non-audit functions of the SAI in relation to its legal foundation and environment. It identifies root causes of SAI performance and can be applied in all types of SAIs, as a self-, peer- or external assessment, or a combination of those. Use of the SAI PMF is voluntary, and all key decisions relating to the assessments, such as purpose and timing of the assessment, or how results will be shared or publicized, are to be made by the head of the SAI and the SAI leadership.

### C. SAI PMF Implementation Strategy

The SAI PMF Implementation Strategy has been formulated to guide the global roll-out of SAI PMF for the period 2017-2022 to achieve sustainable improvement in SAI performance globally through use of SAI PMF, thereby contributing to the INTOSAI's mission of fostering continuous improvement in SAI performance. *The strategy consists of two documents, one for the period 2017-2019, and a light-touch revision for the 2020-2022 period. The two strategic outcomes pursued by the strategy have remained the same throughout, and so the two documents should be regarded as integral and continuous parts of the 2017-2022 SAI PMF implementation strategy period.*

And SAI PMF implementation has been targeted at achieving those since 2017. The two strategic outcomes are as follows:

Strategic Outcome 1: to establish the SAI PMF as a widely recognized tool within INTOSAI for holistic, evidence-based SAI performance measurement, and recognized as such by in country stakeholders and the donor community

Strategic outcome 2: through an effective roll-out of the SAI PMF, with proper guidance and support activities, ensuring that all assessments are considered to be of high quality, credible and relevant by all users

### **Results System SAI PMF**

The results system seeks to facilitate monitoring, reporting and evaluation of the SAI PMF roll-out at SAI PMF outcome level. This includes the performance indicators used to measure the SAI PMF outcomes to be measured annually.

For the SAI PMF, the results chain is as follows: inputs-SAI PMF function (with underlying activities)- outputs-SAI PMF Outcomes-SAI Outcomes, and the impact of SAIs in making a difference to the lives of citizens. The components of the results framework are defined as follows:

- Inputs: all inputs, including engagement of INTOSAI and donors in the CBC, SAI PMF Independent Advisory Group and the IDI board, SAI PMF team staff and core funds; financing for specific activities and programmes; participation of SAI staff and leadership in activities and programmes; in-kind contributions of SAIs; involvement of INTOSAI regional bodies and committees; and contributions from other SAIs, including subject matter experts.
- SAI PMF functions: the main themes of the SAI PMF Strategy, showing how inputs are used to deliver the activities underlying the individual SAI PMF functions.
- Outputs: tangible results of SAI PMF activities, such as training courses and workshops, guidance material developed and maintained, regional SAI PMF plans developed and implemented and assessments conducted.
- SAI PMF outcomes: this focuses on whether the activities planned are successful in promoting behaviour change among the INTOSAI and Donor communities towards considering the SAI PMF as the favourable SAI performance management framework, and towards producing credible and high-quality reports. This is the highest level of results attributable to the SAI PMF Strategy and contributes to the achievement of SAI outcomes (below).
- SAI outcomes: measures the desired performance improvements in SAIs to which the SAI PMF Strategy is intended to contribute. This relates to independence and legal framework (including mandate); the quality of its core audit work; the quantity, submission and publication of financial, compliance and performance audits; and the effectiveness of its internal organizational systems. This is the level at which the performance of SAIs should be measured, noting that it may take 3 to 5 years to see performance change at this level.
- Impact: the contribution of SAIs in making a difference to the lives of citizens, through strengthening the accountability, transparency and integrity of government, demonstrating ongoing relevance to citizens, Parliament and other stakeholders, and leading by example in the public sector

The SAI PMF Outcome Indicators are:

**SAI PMF Outcome Indicator 1: Conducted Assessments**

Cumulative number of SAIs (all countries) with a finalised SAI performance report based on the SAI PMF framework

- a) First time assessment
- b) Repeat assessment
- c) Published assessment

**SAI PMF Outcome Indicator 2: Quality of Assessments**

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

**SAI PMF Outcome Indicator 3: Assessment results used in SAI strategic planning and capacity development**

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

**SAI PMF Functions**

As summarized the following table, the indicated five functions as per the relevant stakeholders are necessary for implementation of the SAI PMF Strategy:

Function No	Description	Responsible Stakeholder
1	Strategic governance and advice	INTOSAI CBC, SAI PMF Advisory Group
2	Conduct SAI PMF assessments	Individual SAIs
3	Support of assessment quality and global monitoring	IDI
4	Facilitate use of SAI PMF assessment results	IDI
5	Independent review	IDI

**D. SAI PMF in IDI Results Framework**

Indicators for measuring the progress in implementing the SAI PMF Strategy also form part of the IDI results framework. The relevant outputs and the indicators are as follows:

**IDI Outputs**

(These are applicable to products being developed/ implemented by the IDI. These are under the control of IDI under normal circumstances)

Expected Results	Indicators
Independent review (IR) of SAI PMF assessments	% 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

Global pool of SAI PMF assessors	Cumulative number of people (all countries) trained to use the SAI PMF (completion of basic SAI PMF training course) (and female participation rate each year)
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### IDI Supported SAI Capacity and Output Indicators

(Intended SAI Results to which the IDI initiatives contribute. These are largely under the control of the SAIs, but also subject to institutional conditions at the SAIs)

Expected Results	Indicators
SAI performance assessments conducted and published	Cumulative number of SAIs (all countries) with a finalised SAI performance report based on the SAI PMF framework a) First time assessment b) Repeat assessment c) Published assessment
SAI performance assessments used	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

### E. SAI PMF Governance and Implementation Arrangements

Organisation/ Grouping	Responsibility
IDI	Global implementation of the SAI PMF tool, including alignment between SAI PMF implementation and other IDI work streams and initiatives, with the aim of maximising the use of SAI PMF results.
INTOSAI Capacity Building Committee (CBC)	Effective SAI PMF Strategy and ensuring continued relevance of the tool, including future refinements. Promotion of SAI PMF implementation across all INTOSAI regions, including issues related to costs and benefits of applying SAI PMF or publication of SAI PMF results.
INTOSAI regional organizations and other relevant INTOSAI regional bodies	Effective cooperation with regard to regional capacitation and implementation of initiatives, and support with regard to regional SAI PMF plans that cater for region-specific needs and circumstances.
Other INTOSAI Bodies (Governing Board, Committees, Workstreams)	Consistent roll-out across all regions and effective cooperation on specific topics that contribute to measuring and improving aspects of SAI performance.
SAI PMF Independent Advisory Group	Act as an independent advisory mechanism to support the INTOSAI Capacity Building Committee (CBC) and the IDI SAI PMF Team (SPT) in their efforts to continually develop and implement the SAI PMF.

## 2. Evaluation Purpose and Scope

### Evaluation Purpose

The current SAI PMF Implementation Strategy is in operation during 2017-2022.

The next Strategy needs to be developed for the period 2023-2028 and will be aligned with the INTOSAI strategic planning period.

Therefore, the purpose of the evaluation will be to take stock of achievements and shortcomings in the current SAI PMF implementation strategy. This will allow us to identify improvement areas to support further implementation and to ensure SAI PMF continues to provide value to its stakeholders. It will also feed into developing the upcoming implementation strategy. The evaluation will provide feedback on the implementation of the current strategy and provide IDI and INTOSAI CBC with lessons for future development. The evaluation results are also expected to facilitate any final course correction in terms of implementation during 2022 in case the same is deemed necessary. Through the evaluation report, which will be made public by the IDI, stakeholders and public will be able to access information about the implementation of the strategy and obtain an assurance on accountability.

## Evaluability and Scope

### Inclusions:

Implementation of the SAI PMF Strategy 2017-2022: Outcomes, Outputs and Functions detailed in the Strategy will be under the scope of the evaluation. As the actual evaluation work is expected to be started towards the end of June 2021, 4 and a half years of the six-year strategy would have elapsed. Given that progress figures against the relevant indicators are available in the IDI Performance and Accountability Report, the evaluator will have adequate inputs regarding the respective indicators. The evaluation will consider both the governance arrangements as well as the programme delivery and support arrangements for implementation of the strategy.

Specific areas we would like to include since it will provide invaluable input to steer further implementation are:

- Stakeholders' views on the independent review function which is currently a key step of the assessment process to ensure the quality of assessments (function 5). Is it viewed as adequately providing the intended value?
- Comparison between the three modalities of support to get more insight into how well the set-up works, and how efficiently support is provided:
  - Stand-alone assessments (function 3): limited support is provided by IDI through general guidance material accessible for all and responding to ad hoc questions from assessment teams. It would be useful to get the view from both SAIs in high-income countries and developing countries.
  - SAI PMF facilitation programmes (function 4): this represents a coordinated approach where a group of SAIs conduct their assessments with more extensive support by IDI and/or a regional secretariat to the assessment teams in conducting the assessment. To date two rounds of facilitation programmes have been implemented:
    1. PASAI programme initiated in 2019 and implemented in collaboration with the PASAI Secretariat. The Secretariat retained the main responsibility for the programme with some support from IDI.
    2. CAROSAI programme initiated in 2020 where IDI retained responsibility.
  - SAI PMF facilitation programmes as an integral part of the larger IDI Initiative on Strategy, Performance Measurement and Reporting (SPMR). SAIs receive support in conducting a SAI

PMF assessment. And further support in the use of SAI PMF results for strategic planning and strategic management. The global rollout of the first round of SPMR started in 2019.

- The experience with the assessment and methodology under the different assessment approaches self, peer, external and hybrid assessments.
- The usefulness of SAI PMF guidance material.

#### **Exclusions:**

The evaluation will consider the implementation of the SAI PMF Strategy and the governance and programme delivery arrangements. However, examination of the SAI Performance Measurement Framework is beyond the scope of this evaluation.

### Evaluation Methodology

To meet the evaluation purpose, IDI suggests conducting a desk based review of the different components of the SAI PMF Strategy including the following:

- a. Purpose of the Strategy
- b. SAI PMF Functions
  - i. Strategic governance and advice
  - ii. Conduct SAI PMF assessments
  - iii. Support of assessment quality and global monitoring
  - iv. Facilitate use of SAI PMF assessment results
  - v. Independent review
- c. Role of Stakeholders
- d. Resourcing of SAI PMF Work

Discussions and interviews may be conducted with stakeholders including those in the IDI, INTOSAI CBC, INTOSAI regional bodies, IAG and SAIs. To the extent possible, gender balance of the respondents may be ensured. IDI will facilitate in contacting the relevant external stakeholders including SAIs. No visits to the IDI, CBC Secretariat or SAIs are envisaged as part of the evaluation.

The evaluator needs to formulate his/her understanding of the theory of change underlying the strategy, and based on this theory propose the evaluation of the strategy in the inception report. *A theory of change documents the causal chain from inputs to outcomes, with an explicit analysis of the assumptions underlying the theory. Different causal paths and major external factors influencing outcomes are identified. A theory based evaluation design tests the validity of these assumptions and the various links in the chain are analysed using a variety of methods, building up an argument as to whether the theory has been realized in practice. Evidence is built up as to whether change occurred through the expected mechanisms, in order to provide evidence as to whether the programme contributed to change at the program purpose level.*

### 3. Evaluation Framework

As agreed by the INTOSAI CBC and IDI, the evaluation framework will be based on the IDI Evaluation Policy and Guidance. The final methodology for the evaluation will require clarity on the evaluation



criteria<sup>1</sup>, evaluation questions, and judgment criteria<sup>2</sup>. Together, these constitute the evaluation framework. A draft set of possible evaluation criteria and questions, relevant to the different components of the strategy, is included below. This, along with the judgement criteria, should be finalised by the Evaluator in the Inception Phase. *In submitting their proposals, bidders are invited to propose an amended and focussed evaluation framework, to maximise the impact of the evaluation within the available resources.*

<b>Evaluation Criteria</b>	<b>Possible Evaluation Questions</b>
<b>Component 1:</b>	<b>Purpose of the Strategy</b>
Relevance	<ul style="list-style-type: none"> <li>Does the SAI PMF Strategy 2017-2022 meet the purpose it seeks to serve?</li> <li>Are the components of the strategy relevant to achieving the stated purpose?</li> <li>Have the SAIs found the SAI PMF assessments to be of use in improving their functioning?</li> </ul>
Efficiency	<ul style="list-style-type: none"> <li>Was the underlying theory of change adequate in the context of the strategy?</li> <li>Has the underlying theory of change been useful in implementation of the strategy?</li> </ul>
Effectiveness	<ul style="list-style-type: none"> <li>To what extent have the expected strategic outcomes and outputs been met?</li> <li>What factors have affected the achievement (or non-achievement) of the outcomes and outputs?</li> </ul>
<b>Component 2:</b>	<b>SAI PMF Functions</b>
Efficiency	<ul style="list-style-type: none"> <li>Have the arrangements at the IDI been adequate to support the SAI PMF assessments?</li> <li>Have the SAIs which voluntarily decided to conduct the SAI PMF assessments managed to complete the same?</li> <li>Have the critical success factors and risks been properly identified and managed?</li> </ul>
Effectiveness	<ul style="list-style-type: none"> <li>Have the governance arrangements been adequate in meeting the requirements of the SAI PMF Strategy?</li> <li>Has effective advice been provided by INTOSAI CBC and SAI PMF Independent Advisory Group (IAG) to facilitate implementation of the strategy?</li> </ul>
<b>Component 3:</b>	<b>Role of Stakeholders</b>
Efficiency	<ul style="list-style-type: none"> <li>Have the SAI PMF assessment teams met the requirements of the assessment engagements?</li> </ul>
Effectiveness	<ul style="list-style-type: none"> <li>Have the leaderships of SAIs published the SAI PMF reports?</li> <li>Has the strategy been implemented properly in the INTOSAI regions?</li> </ul>
Impact	<ul style="list-style-type: none"> <li>Have the SAI PMF assessments been used by SAIs for capacity development planning? If yes, how and if not then why?</li> </ul>
<b>Component 4:</b>	<b>Resourcing of SAI PMF Work</b>
Sustainability	<ul style="list-style-type: none"> <li>Does the availability of financial resources support implementation of the strategy on a sustainable basis?</li> <li>Is the pool of SAI PMF trainers and facilitators being maintained adequately in order to provide support to assessments over a long term?</li> <li>Whether gender balance was considered in the pool of SAI PMF trainers and facilitators?</li> </ul>

<sup>1</sup> The OECD-DAC defines five standard evaluation criteria: relevance, efficiency, effectiveness, impact and sustainability. An additional cross-cutting criteria of partnerships has been added for this evaluation, given the importance of partnerships in the delivery model.

<sup>2</sup> Criteria set in relation to each evaluation question, to determine if the assertion being tested is met.

## 4. Responsibilities

The evaluation will be commissioned and managed by the Strategic Support Unit (SSU) in IDI. The SSU will be responsible for contracting the evaluator and coordinating the evaluation. The IDI evaluation manager will be Shourjo Chatterjee: [Shourjo.chatterjee@idi.no](mailto:Shourjo.chatterjee@idi.no).

The evaluation will be supported by the Deputy Director General (Ola Hoem: [Ola.hoem@idi.no](mailto:Ola.hoem@idi.no)) and SAI PMF Programme Manager: Irina Sprenglewski: [irina.sprenglewski@idi.no](mailto:irina.sprenglewski@idi.no)). She will be the focal point for providing information on the programme, and evidence obtained during programme implementation, as well as for liaison with the programme partners and participating SAIs. The focal point from INTOSAI CBC will be the Senior Manager: International Relations • Auditor-General of South Africa / Secretariat: INTOSAI Capacity Building Committee (Cobus Botes: [cobusb@agsa.co.za](mailto:cobusb@agsa.co.za)), supported by Johanna Gardmark, Project Director: Swedish National Audit Office / Secretariat: INTOSAI Capacity Building Committee ([johanna.gardmark@riksrevisionen.se](mailto:johanna.gardmark@riksrevisionen.se)).

Ola Hoem, Director General Einar Gørrissen, together with the SSU, and the Leadership of the INTOSAI Capacity Building Committee will be responsible for clearing the final evaluation report.

The Evaluator will be responsible for proposing the design of the evaluation (in the inception report), conducting the evaluation, and preparing the draft and final reports.

## 5. Process and Timetables

Key milestones for this evaluation are:

1. Invitation to tender issued (3 May 2021)
2. Technical and financial proposals, preferably limited to 15 pages with additional critical information in appendices submitted to IDI (24 May 2021)
3. Preferred evaluator selected jointly by IDI and CBC (3 June 2021)
4. Initial video conference between evaluator, IDI and CBC (7 June 2021)
5. Inception report, including proposed evaluation approach, submitted to IDI and CBC (28 June 2021)
6. Comments on inception report by IDI and CBC (12 July 2021)
7. Revised inception report to IDI and CBC (19 July 2021)
8. 1<sup>st</sup> draft report to IDI and CBC (13 September 2021)
9. Comments on 1<sup>st</sup> draft report to evaluator by IDI and CBC (30 September 2021)
10. 2<sup>nd</sup> draft report to IDI and CBC (18 October 2021)
11. Comments on 2<sup>nd</sup> draft report to evaluator (25 October 2021)
12. Final report of about 40 pages, with critical additional details in appendices submitted to IDI and CBC (1 November 2021)
13. Final report approved by IDI and CBC (8 November 2021)

## 6. Budget

The maximum budget for this evaluation is 400 000 NOK.

## 7. Eligibility of Service Providers

Bidding is open to: firms, consultants operating on an individual basis and SAIs. Non eligible bidders are: 1) Current permanent employees of SAIs on an individual basis, 2) former IDI staff, 3) SAIs that have a formal role in the IDI governance structure or who are beneficiaries of the IDI programmes, 4) consultants, firms or SAIs that have staff members with close family connections to staff in the IDI, and 5) consultants, or firms that that are providing substantial services to the IDI (where the IDI fees received was above 15% of the total income of the company or individual in 2019 or 2020).

## 8. Procurement Method

In accordance with IDI procurement policy for contracts of this value and in consultation with the INTOSAI CBC, this procurement will be a global call for different service providers to submit their bids.

### Submission of Proposals

Interested service providers should submit a technical and financial proposal, in English, by email to [shourjo.chatterjee@idi.no](mailto:shourjo.chatterjee@idi.no) with a copy to [ola.hoem@idi.no](mailto:ola.hoem@idi.no) and [cobusb@agsa.co.za](mailto:cobusb@agsa.co.za) by 24 May 2021, 5 pm Oslo time. This should comprise:

- Proposed methodology and timelines for the assignment, including outline evaluation approach.
- Experience in designing and delivering programme evaluations.
- Experience in evaluating capacity development initiatives in governance or public financial management.
- Understanding of IDI and capacity development of SAIs in developing countries.
- Full CV of the proposed team leader and short CVs of any other proposed team members.
- A financial proposal for the work, on either an input basis or lump sum contract.

### Selection of Service Provider

Selection will be made based on the best price and quality combination, according to the following evaluation matrix.

Criteria	Maximum Score
<b>Methodology</b>	
Proposed methodology for assignment including evaluation approach	30
<b>CV</b>	
Experience of individual/team in designing and delivering programme evaluations on institutional and capacity development programmes	20
Knowledge of SAIs, INTOSAI, contemporary context of Capacity Development of SAIs and Public Financial Management	25
<b>Language</b>	
Fluency of proposed individual/team in English (At level C1 equivalent of CEFR). Desirable fluency in Arabic, French or Spanish	10
<b>Financial proposal</b>	
Financial proposal (based on Norwegian Kroner equivalent at the time of evaluation)	15*
<b>TOTAL</b>	<b>100</b>

\* The lowest price proposal considered eligible will be scored at 10, others will be scored according to the following formula: score = lowest fee rate/(quoted fee rate) x 10. The assignment will be contracted in Norwegian kroner.

## 9. Reference

1. SAI PMF Strategy 2020-22: <https://idi.no/work-streams/well-governed-sais/sai-pmf/about>
2. SAI PMF Strategy 2017-19: <https://idi.no/work-streams/well-governed-sais/sai-pmf/about>
3. IDI Operational Plan 2020, 2021: <https://www.idi.no/our-resources/filters#sort=position&sortdir=desc&attr.cat.value=95&page=3>

## Evaluation of implementation of SAI PMF Strategy: Terms of Reference

4. IDI Performance and Accountability Report 2020: <https://www.idi.no/elibrary/idi-reporting/performance-reports/1233-idi-performance-and-accountability-report-2020-highlights/file>