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Macro-economic Support Unit

# Supreme Audit Institutions (SAI)

SDC Learning Retreat August 2017

SECO/WEMU Presentation

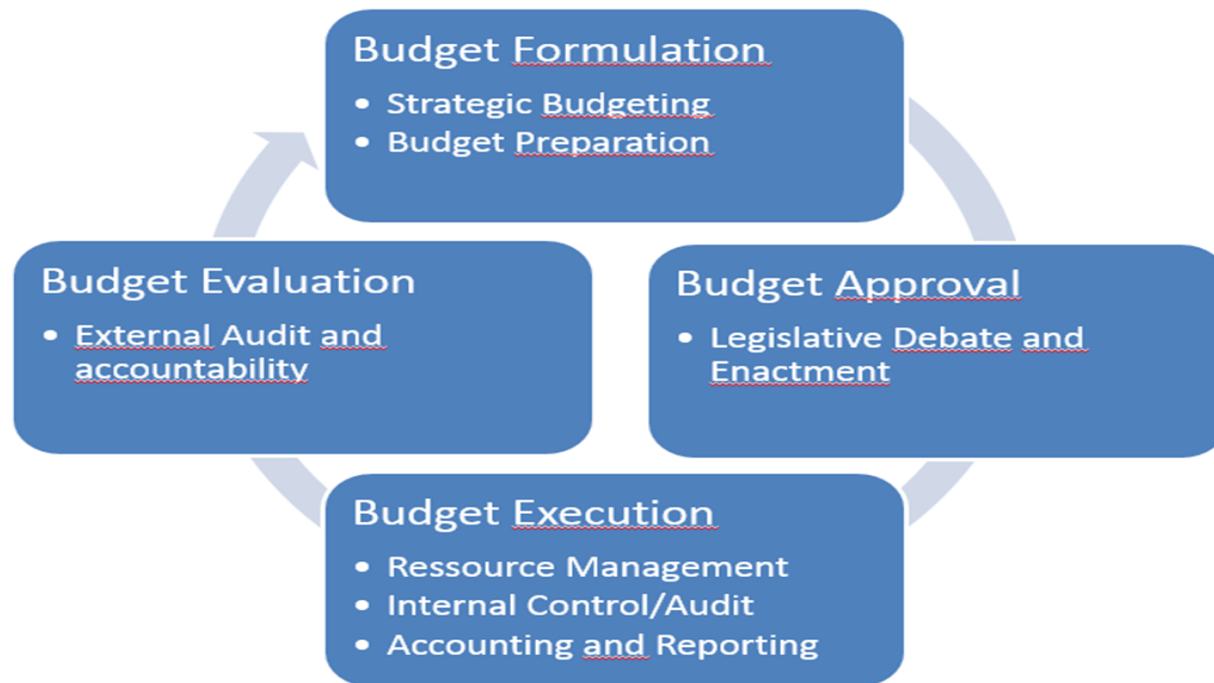
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30.08.2017



# SECO approach in supporting SAIs

- Focus on Public Financial Management Systemic Approach:





# SECO approach in supporting SAIs

- Support International INTOSAI Standards:
  - Founding Member of the INTOSAI Donor Cooperation (2009)
  - Member of the SAI Performance Measurement Framework Advisory Group
- Provide Capacity Building
  - Multilateral projects: SAI Capacity Development Fund with the World Bank
  - Bilateral projects: Vietnam, Burkina Faso, Azerbaijan and Tajikistan



# SAI Performance Measurement Framework (PMF)

- Adopted during the INTOSAI Congress in 2016
- Objective is to holistically assess SAI performance
- Participation is voluntary
- Self, peer, external – or hybrid – assessments
- No average score for cross-country comparison
- Evidence-based assessments



# Overview SAI Performance Indicator Set

- **6 Domains**

- A: Independence and legal framework
- B: Internal governance and ethics
- C: Audit quality and reporting
- D: Financial management, assets and support services
- E: Human resources and training
- F: Communication and stakeholders

- **25 Indicators with up to 4 Dimensions each**

- The majority of indicators are in domain C
- Indicators and dimensions are scored from 0 (founding level) to 4 (the managed level).



# SAI-1 Independence of the SAI

- **4 Dimensions:**

- (i) Appropriate and effective constitutional framework
- (ii) Financial independence/autonomy
- (iii) Organizational independence/autonomy
- (iv) Independence of the Head of SAI and its Officials
- Score each individual dimension from 0 to 4
- Scoring table is provided to determine the overall score for the indicator



## Practical take-away

- Solid starting point for evidence-based TA assistance and/or budget support
- Hybrid assessment is considered best practice
- Manage expectation with regard to publication of results
- Expected timeframe is 6 months but requires careful planning:
  - Define the scope of the assessment and prepare TOR
  - Compose and train the assessment team
  - Hybrid assessment: recruit consultant (2 person-months)
  - Ensure availability of key staff during the field trip
  - Ensure time for quality control