

CALL FOR TENDER

Terms of Reference: Developing A Self-Learning Online Course for SAI PMF Basic Training

INTRODUCTION

The INTOSAI Development Initiative (IDI) is a not-for profit, autonomous implementing body operating from Oslo, Norway. IDI is mandated to support Supreme Audit Institutions (SAIs) in developing countries to sustainably enhance their performance and capacity.

The Supreme Audit Institution Performance Measurement Framework (SAI PMF) is a tool designed to assess the performance of SAIs. We are seeking proposals from qualified consultancy companies to develop a comprehensive self-learning online course for basic training that aligns with our requirements and objectives.

OBJECTIVES

The primary objective of this project is to create an engaging and effective self-learning online course that will enable participants to understand and apply the basics of the SAI PMF, without involvement of any facilitators during the entire learning process. The course should be accessible, user-friendly, interesting and designed to cater to a diverse audience.

SCOPE OF WORK

The consultancy company will be responsible for:

1. Course Design and Development:

- Use course contents provided, approximately 30 hours of learning materials in PPTs, suggest a good course structure with designs which is catchy, motivating and learner-friendly.
- In collaboration with IDI, design interactive modules, including videos, quizzes, case studies etc..
- Ensure the course is compatible with various devices and platforms.
- Adapting the course into Arabic, French and Spanish versions, after completion of English course.¹ (translations will be handled by IDI)

2. Technical Requirements:

- Build the above course with the tool which is most suitable for the course
- Uploaded the course to IDI Learning Management System - LMS (Moodle based)

¹ We may also decide to develop Arabic, French and Spanish courses in house due to budget constraints. But please just quote the price.

- Ensure data security and privacy compliance

3. Quality Assurance:

- Conduct pilot testing and gather feedback
- Make necessary revisions based on feedback
- Ensure the course meets high-quality standards

**It will be a "self-learning" course, no mentors/instructors will be involved throughout.*

DELIVERABLES

- Detailed course structure and online platform presentation
- Interactive modules and multimedia elements
- Fully functional LMS with technical support

PROPOSAL SUBMISSION REQUIREMENTS

Interested consultancy companies should submit the following:

1. Company Profile, References, Past Projects

- Overview of the company, documentation of professional qualifications of the company incl. CV of the responsible manager
- List of references
- Examples of similar projects completed
- Tax and VAT certificates
- Documentation on the legal registration of the company
- Documentation on the financial position of the company (last year's financial statement or tax return)
- Self-declaration on health, safety and environment

2. Technical Proposal

- Approach and methodology for course development
- Detailed project timeline and milestones

3. Financial Proposal

- Detailed budget breakdown

- Payment terms and conditions

4. A Sample Mini Self-Learning Course

- A mini course made with the tool which would be used for the course to be contracted, based on the requirements in “Scope of Work” and “Deliverables”. Material to be used: in Annex.
- The mini course should have the possibility to be uploaded to a Moodle based LMS system.
- It’s a “mini” course. If you can’t use all the content provided, that’s OK.

EVALUATION CRITERIA

Proposals will be evaluated based on:

- Relevant experience and expertise, 15%
- Quality and comprehensiveness of the technical proposal, 20%
- Cost-effectiveness of the financial proposal, 40%
- Quality of sample mini course, 25%

SUBMISSION DEADLINE

Proposals should be submitted to saipmf@idi.no with a copy to jianhua.qian@idi.no by **8 August 2025**.

CONTACT INFORMATION

For any inquiries or further information, please contact: Ms. Jianhua Qian jianhua.qian@idi.no by **3 July 2025**.

Annex:

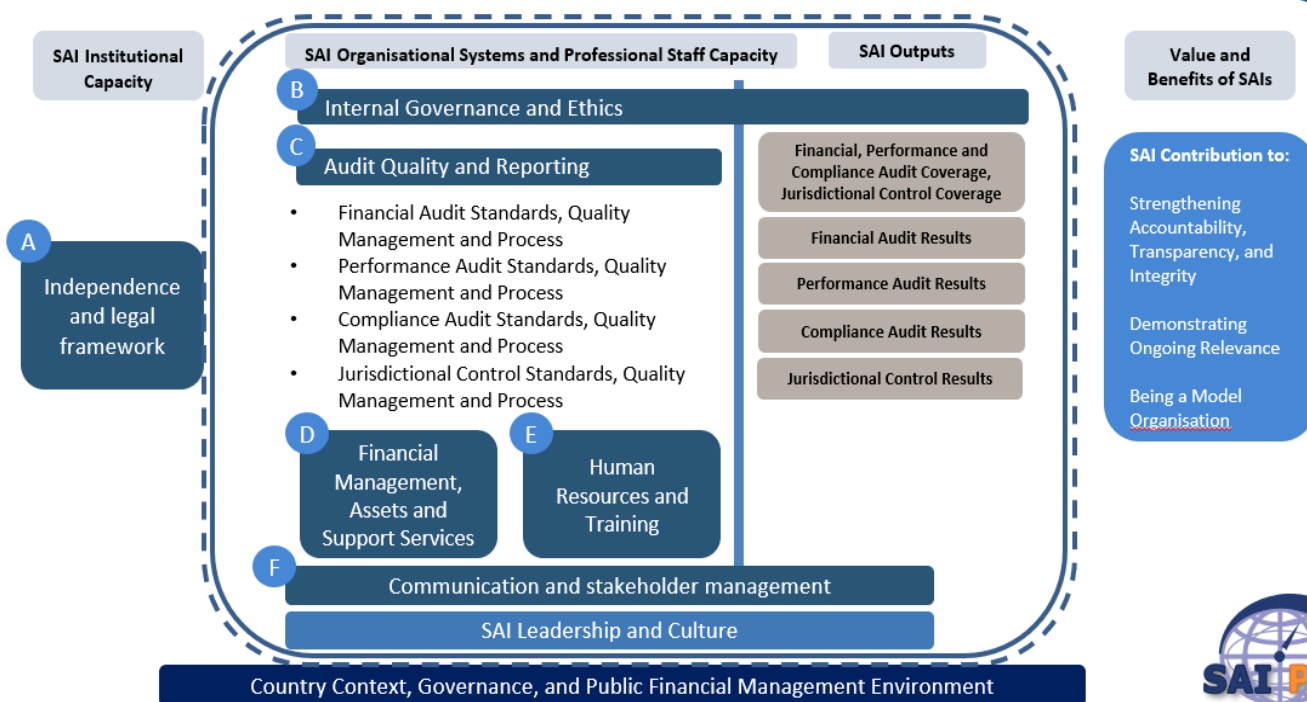
Material for developing a sample mini self-learning course

About the SAI Performance Measurement Framework


The SAI PMF provides Supreme Audit Institutions (SAIs) with a framework for voluntary assessments of their performance against the INTOSAI Framework of Professional Pronouncements (IFPP) and other established international good practices for external public auditing. SAI PMF is a multi-purpose, universal framework, and can be applied in all types of SAIs, regardless of governance structure, mandate, national context and development level. The framework can be used to contribute to improved SAI capacity development and strategic planning through promoting the use of performance measurement and management, as well as identifying opportunities to strengthen and monitor SAI performance, and to strengthen accountability. It is relevant for those SAIs that have adopted, aspire to adopt, or wish to benchmark themselves against the INTOSAI Principles (INTOSAI-Ps), the International Standards of Supreme Audit Institutions (ISSAIs) and other international good practices. It is a voluntary tool and not intended to be obligatory in all or parts of the INTOSAI community.

In line with the objectives of INTOSAI-P 12 The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens, the SAI PMF also provides SAIs with an objective basis for demonstrating their ongoing relevance to citizens and other stakeholders. It aspires to assess SAI contribution towards strengthened accountability, transparency and integrity. It gives SAIs an opportunity to become model organizations, leading by example in promoting transparency and accountability through credible public reporting on their own performance.

The illustration of the SAI PMF framework is shown below:



- The SAI PMF measures the institutional, organisational and professional capacity of the SAI, which in turn, influences the quality of the SAI's outputs. The quality of the SAI outputs have an impact on the SAI's contribution to making a difference to the lives of citizens.
- The letters A, B, C, D, E and F represent the 6 overarching key areas that are assessed through the SAI PMF. These are called **domains**. As can be seen, domains B, C, D, E and F are placed within the dotted line which means that these areas are largely within the control of the SAI. Domain A which assesses the SAI's independence and legal framework is placed outside the dotted line which means that this area is outside the direct sphere of control of an SAI.
- Each domain is broken down into a number of **indicators**, which again are broken down into a number of **dimensions**. And each dimension is broken down into very specific **criteria**.
- This illustration demonstrates the **holistic** nature of a SAI PMF assessment which is one of the key features of the framework. A SAI PMF assessment provides an SAI with an overview of its main strengths and weaknesses when carrying out its core function which is to conduct audits as measured in Domain C. The assessment also provides an overview of key strengths and weaknesses in other areas such as organizational processes as measured in Domain B, managing IT and other support functions as measured in Domain D, human resources and professional development as measured in Domain E, external communication and stakeholder management as measured in Domain F and independence and legal framework as measured in Domain A. A holistic assessment is crucial to obtaining a good



overview of how the SAI is performing and how strengths and weaknesses in one area can contribute to good or poor performance in another area. Further, as can be seen from the illustration, the SAI PMF assesses both the internal processes within an SAI as well as its outputs such as audit reports.

- It is important to note that the SAI does not operate in a vacuum but is part of a broader public financial management system within a country. A SAI PMF assessment will therefore also take into consideration the environment in which the SAI operates to be able to identify enablers and constraints to the SAI's Performance.
- Overall, this illustration summarises the results chain of a SAI PMF assessment – how strengthening SAI capacities can contribute to quality SAI outputs, and how the SAI outputs can contribute to making a difference to the lives of citizens.
- For further details on the SAI PMF structure and assessment methodology, refer to the attached SAI PMF Guidance document – Version 2022.

Use of the SAI PMF

The results of a SAI PMF assessment can be used for one or a combination of the following purposes:

- **As a step towards implementation of the INTOSAI Principles and ISSAIs:** learning where the need for change is greatest in order to follow the key principles of the INTOSAI-Ps and ISSAIs, obtaining an increased understanding of what good practice for SAIs entails
- **To demonstrate progress and value and benefits to society:** measuring progress over time and demonstrating this to external stakeholders, showing to stakeholders how the SAI contributes to strengthening public financial management, promoting good governance, fostering transparency and accountability, and tackling corruption.
- **Strategic planning:** conducting a needs assessment covering the entire organization, which the SAI may use to inform the development of a strategic plan
- **Internal performance measurement / annual reporting:** improving or introducing internal performance measurement procedures
- **To obtain and maintain support for capacity development efforts:** showing commitment to change and establishing a performance baseline

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