

SAI PMF revised framework – information note –

January 2025

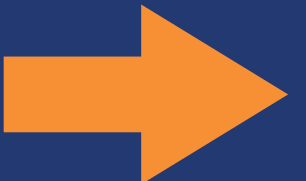
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Background



- Since 2016, SAI PMF has undergone minimal revisions only. An editorial revision was conducted which did not entail any material changes. Additionally, a more comprehensive revision of the indicators for SAIs with a jurisdictional function took place in 2021-22. These revisions resulted in the new official 2022 version of SAI PMF.
- To maintain the continued relevance of the framework a more comprehensive revision process was initiated in 2023.

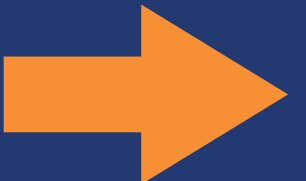
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Process

- It has been essential to maintain an inclusive revision process and bring in relevant expertise where necessary.
- IDI has coordinated the revision under the strategic oversight of CBC.
- Revisions have been balanced towards not making the framework more complex and comprehensive.



Process illustration

2023

Consultation: inviting input from the INTOSAI community on how the framework could be improved.

2024

Testing-field visits: the revised framework was tested in two SAIs to further finetune. (Thanks to SAIs of Pakistan and Cyprus).

2025

Finalize the framework: Finetune based on input during public exposure. After this it will be submitted for endorsement at INCOSAI 2025.

2024

Revisions conducted. Broader task teams were established where necessary.

(Thanks to the following organisations for contributing to this work: SAIs of Indonesia, Sweden, Costa Rica, Jamaica, Zambia, Tunisia, Norway. Furthermore: the PASAI Secretariat and AFROSAI-E).

2025 (January-April)

Public exposure: inviting input from the INTOSAI community on the revised framework.

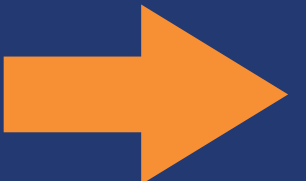
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Revision scope

The input from the consultation conducted in 2023 has strongly influenced the scope of the revision:

- 1) The areas where comprehensive revisions have been conducted are:
 - Quality management – alignment with ISSAI 140.
 - ICT.
 - Human resource practices – alignment with ISSAI 150 and supporting material.
- 2) Editorial revisions which entail smaller improvements across the framework.



ISSAI 140 Quality Management for SAIs

Scope/task: Aligning SAI PMF with the revised ISSAI 140 *Quality Management for SAIs*.

The revision influence the following indicators:

- Domain B - [Indicator SAI-4 *Organizational Control Environment*](#); dimension (i), (iii) and (iv): comprehensive revisions have been conducted. The revised ISSAI 140 presents an integrated way of thinking about quality management which is now reflected in dimensions (iii) and (iv). Consequently, some limited revisions were also made in dimension (i).
- Domain B - [Indicator SAI-5 *Outsourced audits*](#): the indicator has been removed. The aspect of outsourced audits is not explicitly covered in ISSAI 140 anymore. The importance of ensuring quality of outsourced audits will still be emphasized in the narrative introduction to the indicator. Furthermore, indicator SAI-5 will be placed in an annex to ensure it is still available for SAIs who would like to conduct a more comprehensive assessment of this area.
- Domain B – [Indicator SAI-6 *Leadership and internal communication*](#); dimension (i): limited revisions are conducted and many criteria remain the same. Some criteria have been rephrased and referenced to new sources and some deleted. Mainly due to lack of clear reference to ISSAI 140.
- Domain B – [Indicator SAI-7 *Overall Audit Planning*](#); dimension (i) and (ii): minor revisions to update sources.
- Domain C - [Indicator SAI-9 *Financial Audit Standards and Quality Management*](#); dimension (iii): More comprehensive revisions to align with ISSAI 140.

Please note: a few minor aspects may influence other indicators that are not listed here.



Risk management

Scope/task: Explore reflecting risk management practices more strongly in the framework.

The revision influence the following indicators:

- Domain B - *Indicator SAI-4 Organizational Control Environment*; dimension (ii). Comprehensive revisions have been conducted where dimension (ii) has been fully overhauled to now assess general risk management practices.
 - The relationship between general risk management practices assessed under dimension (ii) and the risk management approach envisioned by the new ISSAI 140 will be explained in the narrative introduction to the indicator.

Scope/task: Reflect more strongly ICT processes in the framework. The objective has been to aim for the same detail-level as comparable indicators in SAI PMF. For more detailed assessments of ICT an SAI can use more specialized assessment tools. This will also be described in the narrative introduction to the indicator.

The revision influence the following indicators:

- Domain D - [Indicator SAI-21 Financial Management, Assets and Support Services \(note that the indicator name will be revised\)](#):
 - dimension (ii): this dimension earlier assessed physical infrastructure and to some limited extent ICT aspects. Comprehensive revisions have been conducted and this dimension now assesses ICT planning and monitoring. Criteria assessing physical infrastructure have been moved to indicator SAI-21, dimension (i).
 - dimension (iii): this dimension earlier assessed support services including ICT support serviced. Comprehensive revisions have been conducted which entails that this dimension now assesses ICT implementation and reporting.



HR and Gender and inclusiveness

Scope/task: Align the framework with ISSAI 150 and other international best practices. Furthermore, to integrate diversity, equity and inclusion where appropriate.

The revision influence the following indicators:

- Domain E - [Indicator SAI-22](#):
 - A holistic approach has been used to revise dimensions (i) to (iv), mainly to reflect the organisational requirements of ISSAI 150 as well as integrating key elements of modern HR management reflected in supporting material such as GUID 1950, GUID 1951 and the CBC HRM Guide 2022.
 - The revision entail a mix of maintaining some criteria, modification of criteria, delete a very few criteria and include new criteria.
 - In a few places, considerations of diversity, equity and inclusion have been integrated.
- Domain E - [Indicator SAI-23](#):
 - The revisions are minimal. The biggest change is adding a dimension (iv) that assesses learning and professional development for SAs with Jurisdictional function.
- Integrated some aspects of [diversity, equity and inclusion](#) in several other indicators across the framework e.g:
 - Domain B - SAI 6 (i) and (ii)
 - Domain C - SAI 12 (i), SAI 13 (i)-(iii)
 - Domain F – SAI 24 (ii), SAI 25 (i)



Editorial revisions - summary

Scope/task: explore minor improvements to the framework.

Summary of revisions:

- **Editorial revisions – Across Domains:**
 - adding examples/information to enhance understanding of some criteria. Please note that IDI will in 2025 update its SAI PMF guidance for assessors which will also address this issue.
 - removing redundant criteria.
- **Domain C – financial audit indicators (SAI-9 and SAI-10):**
 - ISSAI 200 was revised a couple of years ago. A few criteria have been deleted since they are not reflected in ISSAI 200 or ISSAI 100 anymore.

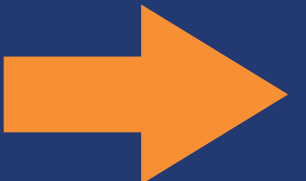
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Public exposure and way forward

We are kindly asking you to provide input to the revised framework. This will help us further improve and finetune.

1) Please review the following document:

Excel-file “SAI PMF revised - exposure draft”. There are four language versions of the excel-file: English, Spanish, Arabic and French.

- Please note that the excel file only includes the indicators and dimensions that have been subject to change.

2) Where to send your input:

- Please send your input to IDI on e-mail: SAIPMF@idi.no

3) Format for providing input:

- **Excel. Please include your comments in the excel referred to above “SAI PMF revised - exposure draft”. Please use the comments column provided on the right-hand side of the spreadsheet and be very specific in terms of which indicator, dimension and criteria your comments refer to. Otherwise, it will be very challenging for us.**

4) Deadline for providing input: 28 April

5) Way forward:

- Further improvements based on the input received during the public exposure period.
- The final revised framework will be put up for endorsement at the INTOSAI Congress 2025.

Other SAI PMF documents

- It is not necessary, but if you want to look at earlier SAI PMF versions, please visit our Website using this link: [Resources](#)
 - It will be fine to look at both the 2016 and 2022 SAI PMF versions. The main difference is that the 2022 version includes comprehensive changes to the indicators for jurisdictional activities (indicators SAI-18, 19 and 20. Furthermore indicator SAI-8. dimension (iv)).