



# Strategy, Performance Measurement and Reporting (SPMR) Program

## Supporting Supreme Audit Institutions globally

### Rationale

Supreme Audit Institutions (SAIs) play a key role in ensuring transparency and accountability of public institutions. SAIs are legally mandated to scrutinize the use of public funds. By carrying out financial and compliance audits to determine if public programs were executed in line with approved budgets and existing rules and regulations, they ensure the transparency and accountability of public institutions. SAIs also carry out performance audits to analyse the value for money of public programs. Members of the audit committee in the legislature use these audit reports to raise issues and concerns, and demand the executive to implement corrective measures and to periodically report on their implementation status. Audit reports are publicly available and the media and civil society groups use them to advocate for transparency and accountability. Transparent and accountable public institutions in turn, will benefit taxpayers by curbing corruption and guaranteeing value for taxpayer money.

There are significant shortcomings in SAI's strategic planning which in turn undermines their performance. To achieve strategic outcomes and deliver values and benefits to citizens, SAIs need to constantly enhance performance through a strategic planning process. Among the reasons behind the poor performance in strategic planning are: strategic plans are not sufficiently rooted in evidence-based needs assessments; strategic plans are only weakly linked to annual and operational plans and the monitoring of implementation of strategic plans is limited.

### Objectives and activities

The SPMR Program addresses the shortcomings of strategic planning and performance measurement of SAIs at the global level. The program provides capacity building to a selected group of SAIs to improve their strategic planning, performance measuring and reporting. It further provides guidance through technical trainings, peer-learning, specialized mentoring as well as backstopping. Specifically, it intends to strengthen SAIs through the following expected outcomes:

- (i) better performing SAIs;
- (ii) high quality strategic plans implemented by SAIs;
- (iii) more efficient management processes implemented by SAIs;
- (iv) enhanced capacity of SAI staff to draft and implement strategic plans; and
- (v) regional INTOSAI bodies enabled to support member SAIs with strategic planning, monitoring and reporting.

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Country/region

Global

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Executing agency

INTOSAI Development Initiative (IDI)

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Partners

Switzerland, IDI

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Duration

2018 to 2022

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Total budget

USD 4.8 million

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SECO contribution

CHF 3 million

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## **Governance Structure**

The Program is implemented by the International Organization of Supreme Audit Institutions (INTOSAI) Development Initiative (IDI), a Norwegian foundation, which is a competence center and capacity building provider in the area of external audit.

The SPMR Program is governed by a Steering Committee that includes SECO and IDI. A dedicated Program Implementation Unit manages day-to-day operations. Projects are implemented by IDI staff, resource persons from SAIs and expert consultants.

## **Results so far**

The Program was launched in 2018 and is in its initial roll-out. By the end of 2019, in total 43 SAIs from six INTOSAI regions participated in the SPMR global roll-out. The assistance started with three INTOSAI Regions – English-speaking Africa, Asia and Europe – followed by a fourth region, French-speaking Africa. In the meantime, roll-out also commenced in the Middle East and North Africa as well as Latin America regions. In all cases, INTOSAI regional bodies were closely involved in the selection process, providing advice on suitable candidates, and enabling bilateral dialogue with interested SAIs.

While almost all SAIs of the French-speaking Africa region have submitted draft reports to measure their performance according to a Performance Measurement Framework, the regions Latin America and Middle East and North Africa only started with this first out of four phases from the SPMR methodology in late 2019. Being ahead in the process, the regional groups in Asia, English-speaking Africa and Europe already completed their performance measurement and started working on the assessment of their key stakeholders's views and expectations. In addition, the regional groups in Asia and English-speaking Africa began working on their strategic plans in November 2019.

## **How to get involved**

The SPMR Program follows a demand-driven approach. It is open to all developing countries (as classified by the OECD). Developed countries participate on a cost-recovery basis. To qualify for support, SAIs must apply through the "Call for Participation" through the regional INTOSAI secretariats.

## **Further information and contact details**

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