

INCOSAI XXIV

A deep dive into the Public Financial Management Reporting Framework

By Annerie Pretorius

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Side event at XXIV INCOSAI presented by AFROSAI-E and the German Development Cooperation through GIZ.

At the 2016 INCOSAI in Abu Dhabi, SAIs deliberated on the different approaches through which they can contribute to the SDGs. Following the Congress, AFROSAI-E and the regional Good Financial Governance (GFG) in Africa Programme, implemented by GIZ, got together to consider how they could operationalise the INCOSAI resolutions and support SAIs in contributing towards SDG implementation.

At a side event during the 2022 XXIV INCOSAI in Brazil, the AFROSAI-E and GIZ team had the opportunity to share the fruit of their labor, namely the Public Financial Management Reporting Framework (PFM-RF) tool.

The PFM-RF is an audit tool that allows SAIs to assess a PFM system's ability to support the SDGs' implementation. It also contributes directly to SDG 16 on peace, justice and strong institutions and strengthens the public finance fundamentals vital for implementing policies cutting across all SDGs. The tool aims to contribute to developing more meaningful audit recommendations that speak to the actual problems at hand with an awareness of the broader interlinkages of the PFM system.

The XXIV INCOSAI side-event included a deep dive into the architecture and methodology of the PFM-RF. The team shared practical examples of the tool's audit procedures which focus on the role of SDGs at each step along the budget cycle. It also featured a discussion on the lessons learnt from two SAIs implementing the tool, SAI Kenya and SAI Mozambique.

The Auditor General of Kenya, Ms Nancy Gathungu, highlighted the benefits of the tool for her audit office: *"The PFM RF tool amplifies the SAIs voice in ensuring that our country's PFM systems support the implementation of SDGs and national development plans and the resilience of the economy in times of emergencies or disasters. SAIs take an active role in PFM Assessments, enhancing visibility in their countries. The tool adds value to the audit process, leading to improved quality of audits by ensuring the SAI provides clear, meaningful, evidence-based recommendations. The tool also enhances auditors' competence. The auditor approaches from a holistic and strategic approach."*



Auditor General of Kenya, Ms Nancy Gathungu

Judge Amilcar Ubisse from SAI Mozambique spoke about how their last audit report using the PFM-RF informed the country's Voluntary National Review process.

The PFM-RF is a simple tool which can be integrated into the traditional annual audit work and existing audit software of a SAI. It offers a concrete method for SAIs to strengthen their audit impact. Learn more about the PFM-RF at <https://pfmreporting-tool.com/>.

The PFM-RF was developed by the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) and the GIZ-Good Financial Governance (GFG) in Africa Programme, commissioned by the German Federal Ministry of Economic Cooperation and Development.

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