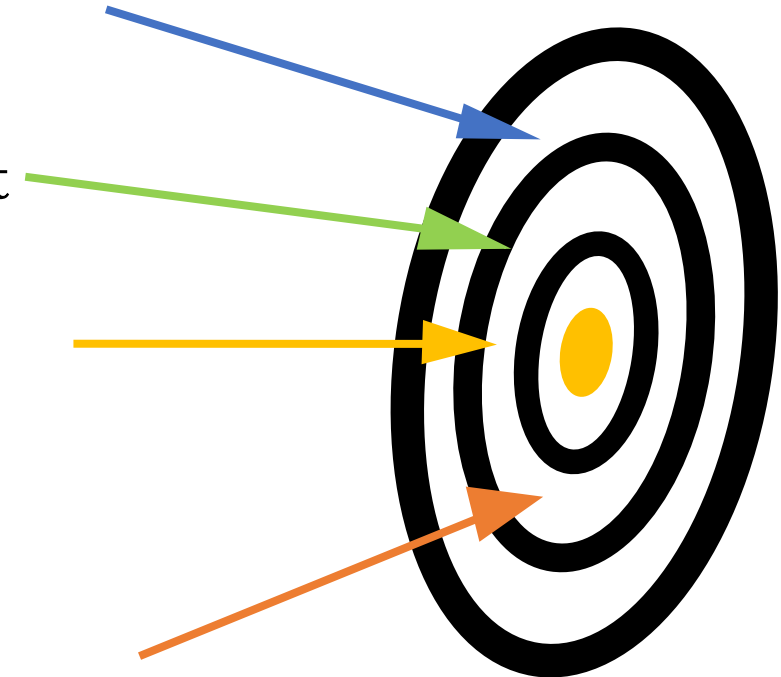


Public Finance Management Reporting Framework SAI – Kenya

An Overview

Outline

- 01 PFM-RF Journey-SAI Kenya
- 02 Integrating PFM-RF with Audit System
- 03 Benefits and Impacts of the PFM-RF Assessment
- 04 Challenges faced
- 05 Conclusion



PFM-RF Journey SAI Kenya

No.	Year	Explanation
1	July 2018- Initial desk top review	<ul style="list-style-type: none"> ➤ Used available information from 2015/2016 F/Y audits ➤ The following MDAs were selected ✓ Parliament, Transport, Water, National Treasury, KRA, Education, Energy & Petroleum Health and Agriculture
2	March 2019 - Focused Pilot	<ul style="list-style-type: none"> ➤ Used current information and ongoing audits – F/Y 2017/2018 ➤ The following MDAs were selected ✓ National Treasury, Transport, Health, Water, Education, Agriculture, KRA/CRA, Parliament ➤ Some selected PFM Issues Reported in respective MDAs reports for 2017/2018

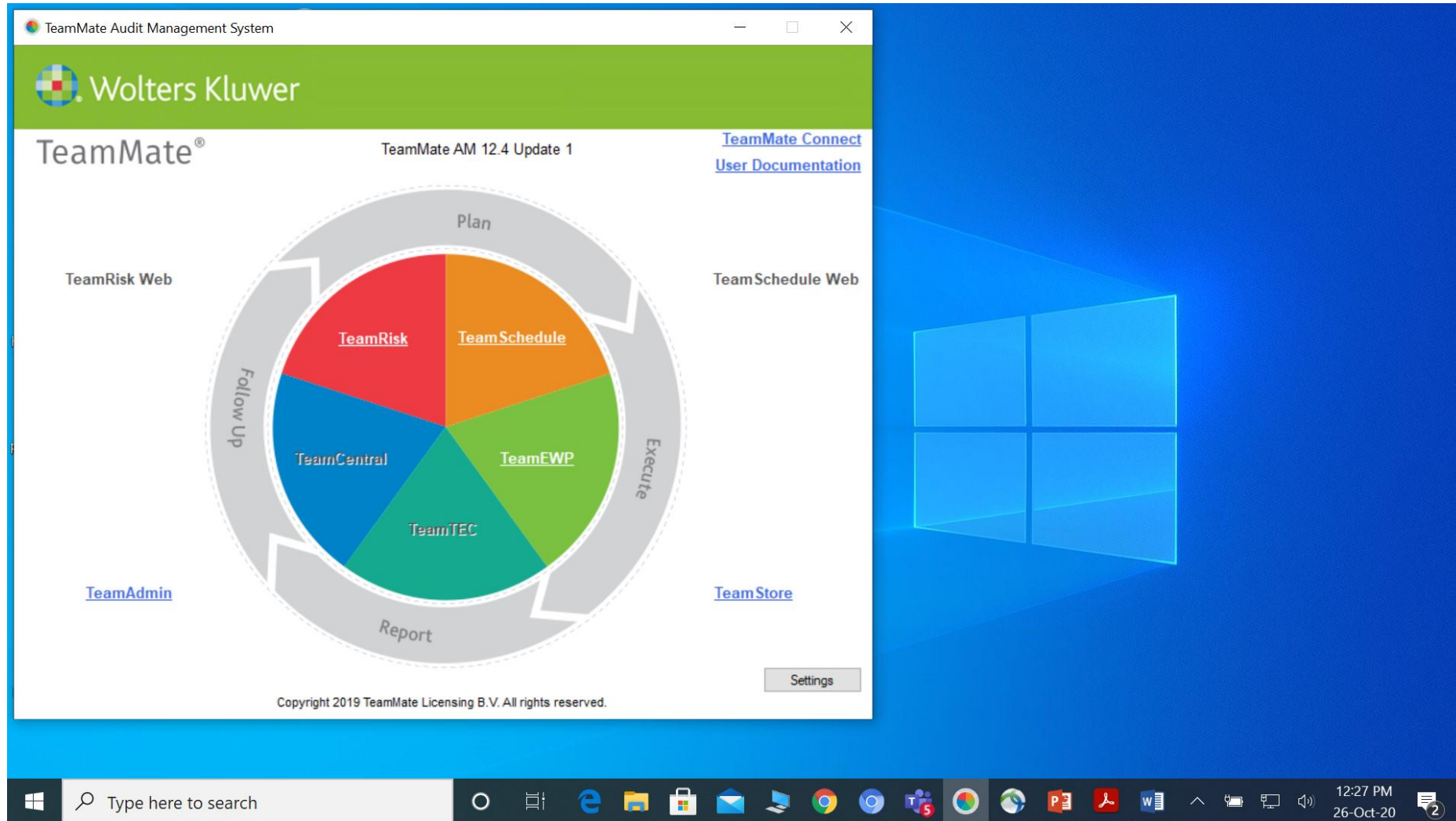
PFM-RF Journey SAI Kenya

No.	Year	Explanation
3	25 and 26 August 2020 – PFM-RF V.2 Refresher	<ul style="list-style-type: none"> ➤ The following Core PFM/MDAs participated ✓ National Treasury, Transport, Health, Water, Education, Agriculture, KRA/CRA, Parliament ✓ Refresher for Team Members and Team Leaders/Managers
4	23 and 24 September 2020 – Joint Training for SAI Zimbabwe and SAI Kenya Senior Management	<ul style="list-style-type: none"> ➤ Shared experiences ➤ How to Review Work

PFM-RF Journey SAI Kenya

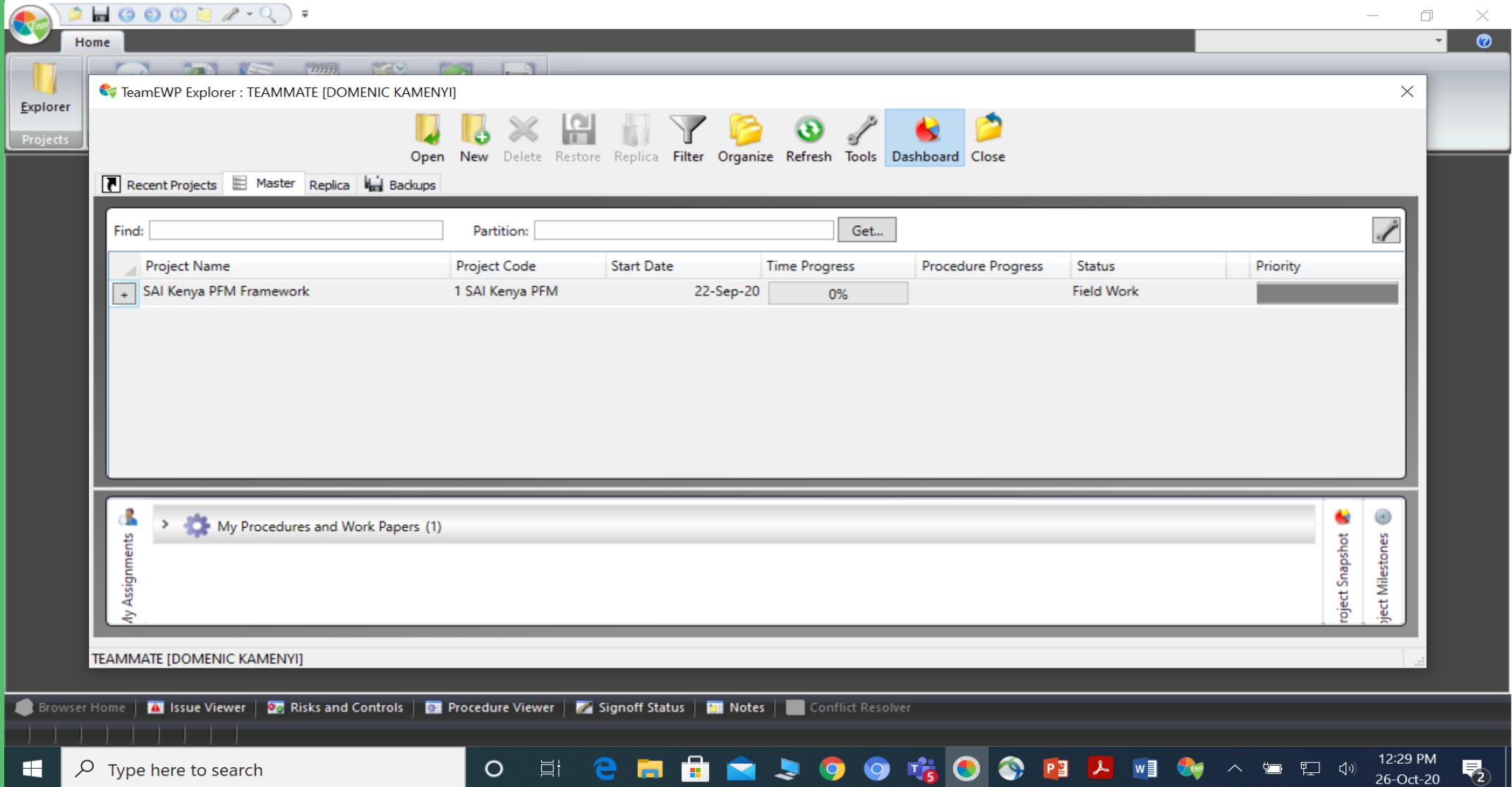
No	Year	Explanation
5	September – December 2020	<ul style="list-style-type: none"> ➤ Full PFM System assessment on the financial year 2019/2020. ✓ National Treasury, Transport, Health, Water, Education, Agriculture, KRA/CRA, Parliament
4	December 2021	<ul style="list-style-type: none"> ➤ Submitted 1st PFM Assessment Report for the financial year 2019/2020 to Parliament. ✓ Presented to the clerk

Integrating PFM-RF with TeamMate



The screenshot displays the TeamMate Audit Management System interface within a Windows environment. The window title is "TeamMate Audit Management System". The interface features a green header with the Wolters Kluwer logo and the text "TeamMate®" and "TeamMate AM 12.4 Update 1". A central circular diagram illustrates the audit process, divided into four quadrants: Plan (top), Execute (right), Report (bottom), and Follow Up (left). Each quadrant contains a specific module: TeamRisk (red), TeamSchedule (orange), TeamEWP (green), and TeamCentral (blue). TeamTEC (teal) is positioned at the bottom center of the circle. Surrounding the circle are four external links: TeamRisk Web (top left), TeamSchedule Web (top right), TeamAdmin (bottom left), and TeamStore (bottom right). A "Settings" button is located at the bottom right of the interface. The footer text reads "Copyright 2019 TeamMate Licensing B.V. All rights reserved." The background of the desktop is a blue Windows 10 wallpaper. The taskbar at the bottom shows the search bar, task view, and various application icons, with the system tray displaying the time as 12:27 PM on 26-Oct-20.

Integrating PFM-RF with TeamMate



TeamEWP Explorer : TEAMMATE [DOMENIC KAMENYI]

Open New Delete Restore Replica Filter Organize Refresh Tools Dashboard Close

Recent Projects Master Replica Backups

Find: Partition: Get...

Project Name	Project Code	Start Date	Time Progress	Procedure Progress	Status	Priority
SAI Kenya PFM Framework	1 SAI Kenya PFM	22-Sep-20	0%		Field Work	

My Assignments > My Procedures and Work Papers (1)

Project Snapshot Project Milestones

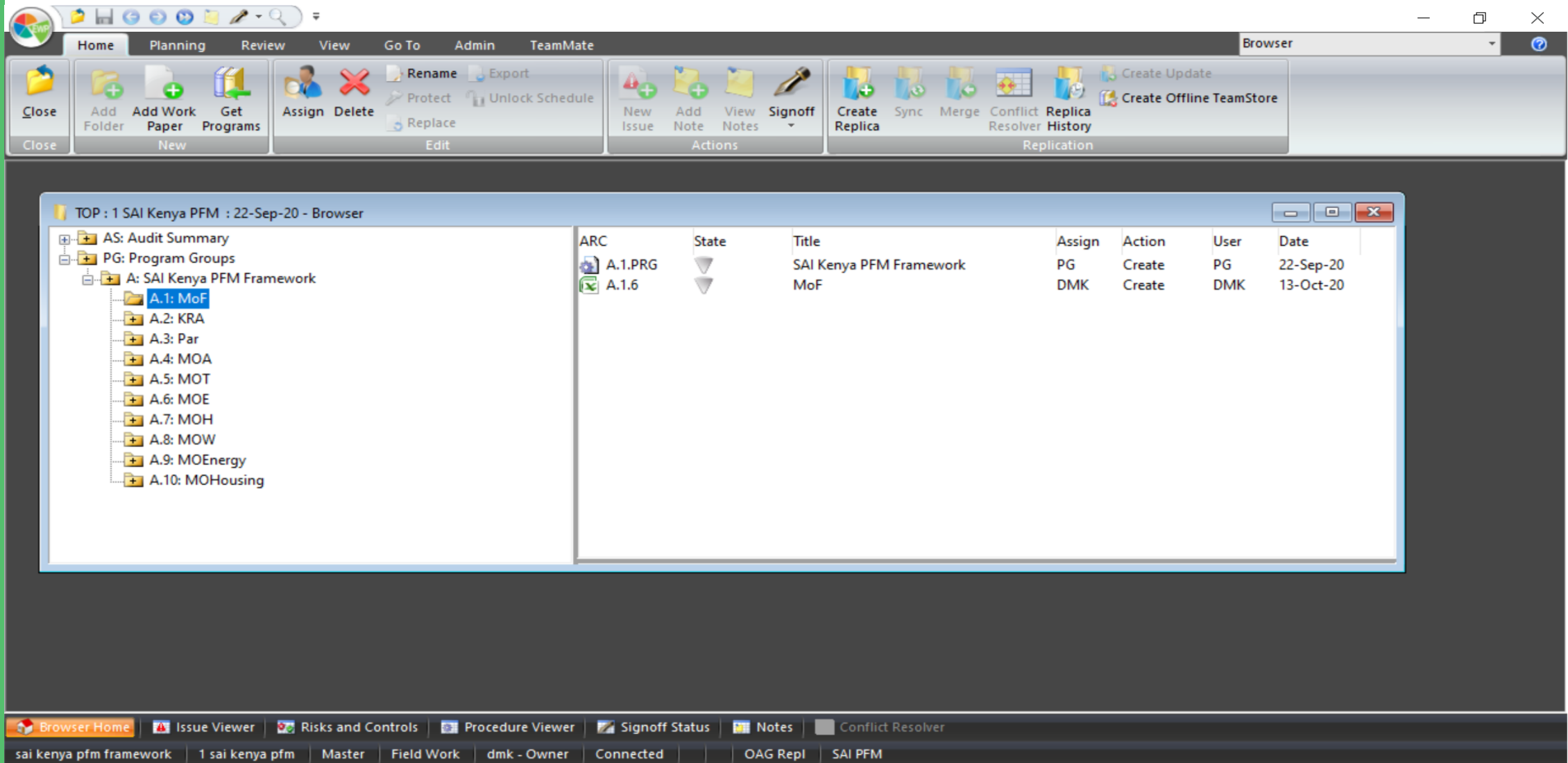
TEAMMATE [DOMENIC KAMENYI]

Browser Home Issue Viewer Risks and Controls Procedure Viewer Signoff Status Notes Conflict Resolver

Type here to search

12:29 PM 26-Oct-20

Integrating PFM-RF with TeamMate



The screenshot shows the TeamMate software interface. At the top, there is a navigation bar with tabs: Home, Planning, Review, View, Go To, Admin, and TeamMate. Below this is a ribbon with various tool groups: Close, Add Folder, Add Work Paper, Get Programs, Assign, Delete, Rename, Export, Protect, Unlock Schedule, Replace, Edit, New Issue, Add Note, View Notes, Signoff, Actions, Create Replica, Sync, Merge, Conflict Resolver, Replica History, Replication, Create Update, and Create Offline TeamStore.

The main area displays a browser window titled "TOP : 1 SAI Kenya PFM : 22-Sep-20 - Browser". On the left is a tree view showing the folder structure:

- AS: Audit Summary
 - PG: Program Groups
 - A: SAI Kenya PFM Framework
 - A.1: MoF (selected)
 - A.2: KRA
 - A.3: Par
 - A.4: MOA
 - A.5: MOT
 - A.6: MOE
 - A.7: MOH
 - A.8: MOW
 - A.9: MOEnergy
 - A.10: MOHousing

On the right side of the browser window is a table with the following data:

ARC	State	Title	Assign	Action	User	Date
A.1.PRG		SAI Kenya PFM Framework	PG	Create	PG	22-Sep-20
A.1.6		MoF	DMK	Create	DMK	13-Oct-20

At the bottom of the interface, there is a taskbar with several open windows: Browser Home, Issue Viewer, Risks and Controls, Procedure Viewer, Signoff Status, Notes, and Conflict Resolver. The status bar at the very bottom shows: sai kenya pfm framework | 1 sai kenya pfm | Master | Field Work | dmk - Owner | Connected | OAG Repl | SAI PFM. The system clock in the bottom right corner shows 12:30 PM.

Benefits and Impacts of the PFM-RF Assessment



User-friendly tool best in self-learning with the help of the Handbook



Holistic approach in the assessment of the PFM System



It's a tool that can be used for self-assessment by any institution that wants to assess their PFM Systems



Enriches qualities of audits- It draws on existing information by collecting findings in a light diagnostic tool



Outcome of PFM Report should enhance the partnership between the SAIs and users of the reports

Benefits and Impacts of the PFM-RF Assessment

- PFM report helps in providing information that will help monitoring and evaluation of SDGs achievements -independent voice on the challenges facing the global community in planning and implementing the SDGs and reporting on their progress
- Recommendations and follow-ups in the PFM report ensures improvements in the PFM Systems
- The tool enables to dig deeper to the root of the PFM Systems challenges-The tool highlights **weaknesses** for each department or entity
- It allows for a **comparison** across key and primary stakeholders

Challenges

- Covid-19 pandemic -Accessibility to stakeholders was a challenge since majority of them had been ordered to work from home.
- Analysis of the root causes was hampered by limited timelines- Some clients took a long time to respond while some were unable to justify the responses given.
- Future – Will Parliament discuss the report given the current challenge with performance audit reports? If they will discuss, will Parliament see the SAI perspective on the PFM process?
- Stakeholders' awareness of the PFM-RF Tool

Conclusion

- PFM RF provides an “in-depth, country-level, politically informed understanding of how PFM systems work.”
- PFM RF is a good tool as it gives in-depth details on underlying reasons for poor performance/ significant PFM weaknesses, unlike other assessments. It provides a basis to begin to identify a road map to PFM reform that is contextually/ problem-driven.
- The proportion of budgets being allocated to SDGs demonstrated level of commitment towards achieving national priorities in line with the SDGs

