

APPENDIX B

SAI Performance Report of the Commission on Audit (COA) – SAI Philippines dated November 2019 Independent Review Statement

The INTOSAI Development Initiative (IDI), as operational lead on SAI PMF, provides support to SAI PMF assessments where requested. Such support includes conducting independent reviews (IR) of draft assessment reports. A request for such an IR was received from the COA on December 5, 2019.

This SAI Performance Report (SAI-PR) was prepared by a Team led by two Assistant Commissioners (Retired Assistant Commissioners Luz Loreto-Tolentino and Rizalina Q. Mutia) and supported by a secretariat and assessors per office orders signed by the Head of COA who have the appropriate skills and experience to produce a high-quality assessment.

The independent reviewer was selected by the IDI. The design of the independent review process was included in the assessment Terms of Reference, which was independently reviewed by one of IDI's certified reviewers, and approved by the Head of COA.

In compliance with recommended SAI PMF methodology, the Head of COA received the draft report for review and official comment with the objective of ensuring that the report is factually correct. Other senior officials who are not part of the COA assessment team also reviewed the report prior to submitting the draft to IDI for IR.

The Independent review arranged by IDI was carried out by Nils Vösgen, Manager SAI Governance at the IDI, who had no responsibility for preparing the SAI-PR and is considered to have the appropriate knowledge and experience necessary for this task. The objective of this review was to ensure that the SAI PMF methodology had been adhered to, that the evidence in the SAI-PR was sufficient to justify the indicator scores, that the analysis was consistent with the evidence, and that the executive summary was consistent with the analysis in the rest of the SAI-PR. The review concluded that all objectives have been satisfactorily met in the final report dated November 2019.

Significant matters raised during the independent review process have been addressed in this version of the SAI-PR.

Prepared by: Nils Vösgen

Date: 26 November 2020

