SUPREME AUDIT INSTITUTION
INFORMATION TECHNOLOGY MATURITY ASSESSMENT

SAI ITMA
Version 2.0

June 2024

MANUAL

Preparation and Procedures

Contents

Abbreviations, Acronyms and Glossary

All abbreviations, acronyms and terms described below correspond generally to the documents that make up the SAI ITMA Application Kit.
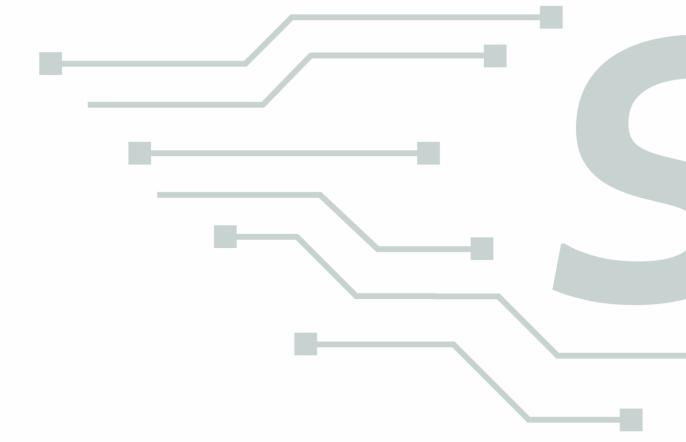
Application	Type of software or computer programme designed to perform a group of functions, tasks, or activities to support user tasks.
Big Data	Big data refers to extremely large datasets that may be analysed computationally to reveal patterns, trends, and associations, especially relating to human behaviour and interactions
CAATs	Computer-aided Audit Techniques
CCC	OLACEFS Capacity Building Committee (*Comité de Creación de Capacidades*)
CISA	Certified Information Systems Auditor (CISA), certificate issued by ISACA
Cloud Computing	A network of remote servers hosted on the Internet to store, manage and process data, instead of a local server or a personal computer.
Data Analytics	The science of analysing raw data to draw conclusions about that information.
Data model (including geographic ones)	Logical and physical definition of how the data will be stored and how it will be accessed.
Databases	Set of data belonging to the same context and systematically stored for later use.
DP	Development Partners
EGDI	E-Government Development Index issued by the United Nations
EUROSAI	European Organisation of Supreme Audit Institutions
Facilitator(s)	Person(s) who have the task of guiding the entire SAI ITMA implementation process.
FPO World	Finance Performance Oversight (consulting company that developed the first version of SAI ITMA)
Geographic Databases	Set of geographic data organised in such a way as to allow analysis and management of geographically referenced information within Geographic Information System (GIS) applications.
Geographic Information Systems	Any information system capable of integrating, storing, editing, analysing, sharing and displaying geographically referenced information.
Geotechnologies (Geographic Information Science & Technology)	Remote sensors, location systems, matrix data and vector data, GIS. They are included within the concept of Information Technology according to GUID 5100.
GIT	Geographic Information Technology
GIS	Geographic Information Systems (software applications)
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH
GUID	INTOSAI Guidelines (GUIDs) are issued by the International Organisation of Supreme Audit Institutions (INTOSAI) as part of the INTOSAI Framework of Professional Pronouncements.
Help desk	Center of attention to users, the service desk is the single point of contact between the IT service provider and users for day-to-day activities.
ICT	Information and Communications Technology
IDI	INTOSAI Development Initiative

IFPP	INTOSAI Framework of Professional Pronouncements
INCOSAI	International Congress of Supreme Audit Institutions
Information systems	Information systems can be defined as a combination of the strategic, managerial and operational activities carried out in the collection, processing, storage, distribution and use of information and its related technologies. (GUID 5100)
Information systems audit	The information systems audit can be defined as the examination of the controls related to information systems based on information technology, in order to determine cases of deviation from the criteria, which in turn have been identified on the basis of the adopted audit type, that is, the financial audit, the compliance audit or the performance audit. (GUID 5100)
Information technology	Information technology includes hardware, computer programs (software - GIS), communications and other _facilities_ used to enter, store, process, transmit and issue data in any form. (GUID 5100)
INTOSAI	International Association of Supreme Auditing Institutions
INTOSAI-P	INTOSAI Principles (INTOSAI-P) are part of the INTOSAI Framework of Professional Pronouncements (IFPP) and they consist of founding principles and main principles. The founding principles have a historical significance and specify the role and functions to which Supreme Audit Institutions (SAIs) should aspire.
ISA	International Standards on Auditing
ISO	International Organization for Standardization
ISSAI	International Standards of Supreme Audit Institutions
ITASA	IT Audit Self-Assessment
ITSA	Information Technology Self-Assessment
ITWG	EUROSAI IT Working Group
Map	Geographical representation of the Earth, or part of it, on a flat surface, according to a scale.
Metadata	It literally means "beyond the data," which can be interpreted as data describing the data.
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions (_Organización Latinoamericana y del Caribe de Entidades Fiscalizadoras Superiores_)
QM	Quality management
QMS	Quality Management System (processes focused on achieving quality policies and objectives)
Personnel clearance procedures	Procedures for personalized attention for software inquiries.
SaaS	Software as a Service, a cloud-based software distribution model centralized on a server.
SAI	Supreme Audit Institution
SAI ITMA	Supreme Audit Institution Information Technology Maturity Assessment developed by GIZ
SAI PMF	Supreme Audit Institutions Performance Measurement Framework developed by IDI
SDG	Sustainable Development Goals defined by the United Nations
Spatial analysis	A process in which problems are geographically modeled, results are obtained through computer processing, and then those results are explored and examined.
Spatial information	All data that has a geographic reference associated with it, in such a way that we can find exactly where it is located within a map.
TCU	Federal Court of Accounts (_Tribunal de Contas da União_, SAI of Brazil)

WebGIS	Distributed information system application, comprising at least one server and one client, where the server is a GIS server and the client is a web browser. It can be a desktop or mobile application.

1.   SAI ITMA Application Process Guideline

The SAI ITMA application process is steered by facilitators who assure communication, the use of the tool and the elaboration of the report. The tool can be applied with support from external or internal facilitation both on-site and remotely (online). The tasks or activities included in the application are organized by means of asynchronous communications and synchronous virtual meetings, where in both modalities the phases, activities, expected times – and the main activity called the **SAI ITMA APPLICATION WORKSHOP,** are considered (See Table 1).

The **WORKSHOP** is the only activity that will differ from the rest since it can be developed in both modalities, that is, either *in situ,* or online, as shown in Table 1, while the rest of the activities can be carried out remotely without inconvenience (online).

To conduct the SAI ITMA assessment, the SAI must comply with some preconditions that are detailed in this section.

1.1.   Preparation / Decision on the format

For the implementation of SAI ITMA by a SAI, some important aspects should be considered. The senior management of the SAI may opt for one of the three options for the application of SAI ITMA:

1. **through contracted external facilitation (consultant):** for this, the SAI shall prepare Terms of Reference for the contracting of consulting services based on the material'developed, as well as provide the necessary resources for this purpose or obtain support from DPs.

2. **through an inter-institutional agreement with peers:** based on the material developed for the IT Maturity Assessment, trained personnel from one SAI could support another SAI. Under this model, a request to a SAI that has implemented SAI ITMA may be favored, in consideration of the experience acquired.

3. **through internal facilitation (SAI's own team):** based on the material available for the IT Maturity Assessment, the SAI can undertake the task itself. This practice is suggested, however, for cases where there is adequate staff training and, preferably, experience in the application of SAI ITMA in another SAI, either as assessor or observer/support staff.

For a better understanding of the entire process, please, see Table 1 on the next page.

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[1] "Material" refers to the SAI ITMA Toolkit: The Manual, the User Guide (Handbook), the Assessment Tool (Excel-based model), the Template for Reporting and other materials distributed for SAI ITMA Workshops.

Table 1: Forms of Application

	Phase 1	Phase 2	Phase 3	Phase 4	Phase 5		Phase 6		Phase 7
	Initiating the SAI ITMA assessment	Definition of participants	What is it and how are we going to collaborate?	Questions and Answers	**APPLICATION WORKSHOP** OF SAI ITMA	**APPLICATION WORKSHOP** OF SAI ITMA	Report Drafting	Pre-presentation to team for recommendations	Presentation of Results
Main Activity	Expository **Meeting**	Define the participants of the pillars by area / technicians	Expository **Meeting**	Interim **Meeting**	SAI ITMA application (*in situ*)	SAI ITMA application (online)	Report Drafting	Meeting prior to the presentation of results with SAI DESIGNATED PERSONNEL to agree on / complement the recommendations to be issued in the Report of presentation of results	Presentation of results obtained in the SAI ITMA APPLICATION WORKSHOP
Modality	Online	Internal Activity	Online	Online	In Situ	Online	Online	Online	Online
Period	60 minutes During Week 1	It is expected to be completed Until Week 3	60 minutes During Week 4	45 minutes During Week 5 and 6	WORKSHOP 4 hours in one day During Week 7	Two sessions of 120 minutes During Week 7	2 weeks	60 minutes During Week 10	60-90 minutes During Week 11
Observations	–	–	–	–	2-day mobilisation for facilitators should be considered	–	–	–	–

It should be noted that, by choosing any of the three procedures indicated above, for the SAI to apply the "SAI Information Technology Maturity Assessment", the assessing team and participants will have the "SAI ITMA Application Toolkit" whose content is detailed in the following Table 2.

Table 2: SAI ITMA Application Toolkit

SAI ITMA Application Toolkit
Presentations made in Phases 1, 2 and 3
SAI ITMA Manual
SAI ITMA Handbook (User's Guide)
Assessment Tool (Excel)
Template for Reporting (Word)

1.2. Methodology for the SAI ITMA application

The SAI ITMA application methodology can be organised online or *in situ*, based on electronic communications, meetings on virtual platforms, an interactive workshop (an online workshop divided into two sessions), and the issuance of the corresponding reports to be presented and exchanged in digital format.

The main stakeholders of a SAI ITMA application are the facilitators and those SAI personnel that are designated by the SAI management to participate in the entire process. The roles of these stakeholders are described below (section 5.4) for each phase of the application. Additional stakeholders may include SAI's senior management, representatives of DP and other SAI guests who do not participate in each phase of the application.

As for the facilitators of the SAI ITMA application, it is recommended that there be at least, one or two people who have a general understanding of SAI's mandate and work, and who have professional training in areas related to information technologies and auditing. Additionally, the facilitators' profile should include proven experience in coordinating, organisation, and developing group activities, such as workshops, meetings and exhibitions, both remotely and in person.

In case of external support, coordination between the Senior Management of the SAI and the representatives of the DPs must be assured by designated contact persons., The application process consists of a set of seven phases as illustrated in Figure 6.

1. Start of the application

The initial stage corresponds to the institutional agreement to participate in the assessment. This phase includes the dialogue with representatives of the SAI's senior management, the identification of moderators or facilitators, as wll as the agreement with possible development partners. The relevance of this assessment in the SAI is made known and the characteristics of the assessment are addressed, including its benefits, work objective, assumptions, pillars and phases to be developed, expected results, profile of required participants, as well as other requirements for the success of the assessment.

2. Profiling

Senior management determines the people who will participate in the assessment, based on the profile of participants suggested by hte facilitators. The number, experience, responsibility and other characteristics of each participant is the prerogative of the SAI, but their choice determines to a large extent the results and the use of the evaluation. It is recommended that, for each of the pillars, a discussion or intervention "leader" be defined.

3. What is it and how are we going to collaborate

The facilitators - consultants or staff of another SAI (or of the same) - provide the necessary guidance to the participants, including the institutional aspects and the work scheme. In this phase, the instrument with the questions or criteria to be assessed in each pillar is shared with the participants to prepare them.

4. Questions and answers

Support from the facilitators and resolution of doubts.

5. Application workshop

To assess each criterion, the SAI representative team should meditate, exchange ideas, provide evidence and offer the corresponding inputs, as well as choose (in the tool) the options that are convenient and that faithfully represent the current state of affairs of the SAI regarding the use of information systems and information systems auditing.

6. Drafting of the report

Phase of analysis of the information and evidence provided by the participants. The report is written with an emphasis on the findings and results of the SAI ITMA application. The experience of the participants, as well as the facilitators, is essential for the formulation of recommendations for the consideration of senior management (and potential cooperators).

7. Presentation and follow-up results

Executive presentation of the results and recommendations to the SAI's senior management. A commitment of the senior management is promoted not only to generate an action plan, based on available resources, priorities and institutional strategies, but also to include a plan and team responsible for monitoring.

Figure 1: Phases and activities of the SAI ITMA application

1.3.   Communication

A fundamental aspect in the SAI ITMA application methodology is communication, which serves to coordinate all the people involved and progress in the activities or phases.

Communication establishes a link between people and the information relevant for achieving the desired objectives. Communication is transversal and manages to integrate the processes; It guarantees the collection, distribution, generation, and availability of information in an adequate and timely manner.

The facilitators must have the responsibility of carrying out this important aspect, even more so taking into account that the SAI ITMA application work can be done both online and *in situ.* Therefore, communication models should be planned as proposed and presented in this manual and in the additional materials (*SAI ITMA Application Toolkit*), which will serve as instruments to have clear, concise and timely information to meet goals and achieve expectations throughout the process.

Specifically, this work should achieve the following with communication:

- Define clear communication channels.
- Provide accurate and concise communication.
- Prevent threats and weaknesses.

Table 3: Communication strategy

Purpose of the communication	How?	When?
Motivate everyone involved / Build trust in the work team so that information flows in a reciprocal way	Maintaining regular contact, offering attention to questions or opinions and empathy	During all the SAI ITMA implementation work
Involve all participants	The information must be shared with everyone without exception since the work is understood to be multidisciplinary and as a team	During all the SAI ITMA implementation work
Receive, respond to communications and provide feedback	Be available for any queries that may arise regarding the implementation phases, as well as the documentation or information exchanged, demonstrate empathy	During all the SAI ITMA implementation work
Clarify doubts and prevent risks	Coordinating meetings and/or through specific communications	During all the SAI ITMA implementation work

1.4.1.   Phase 1 [Initiating the SAI ITMA assessment]

Table 4: Summary of the Phase 1

Main Activity	Participants	Time	Material	SAI responsibilities	Expected Results
Expository meeting	• Senior Management • Development Partner Representatives • Facilitators	60 minutes	1. (SAI Meeting 1) Presentation on SAI ITMA 2. General Information of the SAI 3. Table with profiles of the personnel to select	SAI must analyse the introductory information and designate personnel based on the profiles presented	Engage Senior Management for their support in the process from the beginning

Table 5: Roles of the Phase 1

Person	Roles
Facilitators	• They should prepare the materials for the presentation to the participants. • They must send the general information document of the SAI and the table with profiles of the personnel to be selected.
Focal Point	• Will be designated at the meeting
Participants	• They must be present according to the established agenda

In the first meeting with the SAI's senior management, the facilitators – who have the responsibility of carrying out the process – explain the institutional aspects and the role of the DPs to the SAI senior management.

The following should be explained:

- the work objectives
- assumptions
- clarification of the information systems concepts and trends
- phases to develop
- times scheduled for activities
- expected results
- profiles of the personnel that must be identified within the institution to accompany the work

At the meeting, senior management designates a senior official with internal mobilisation power as a "focal point" to coordinate activities, centralise, and distribute communications on behalf of the SAI.

The time for the meeting is estimated at 60 minutes. After the meeting, the facilitators must send the material presented to senior management through the official designated as the "focal point".

1.4.2. Phase 2 [Defining Participants/designated personnel]

Table 6: Summary of the Phase 2

Main Activity	Participants	Time	Material	SAI responsibilities	Expected Results
Define the participants of the pillars by area/ technicians	• Personnel designated by the SAI to participate in the entire process going forward	Up to seven days	1. Table with profiles of the selected personnel.XLSX	Communicate by introducing the Designated Personnel	Have Designated Personnel to initiate activities

Table 7: Roles of the Phase 2

Person	Roles
Facilitators	• Stay in contact with the focal point to be able to support any request or query
Focal Point	• Will be in charge of coordinating the activities, centralising and distributing the communications on behalf of the SAI
Designated Participants	• They must be informed and predisposed to undertake activities from now on

After meeting 1, the SAI should issue a communication introducing the Designated Personnel (see following table) who will be responsible for monitoring and applying the SAI ITMA tool on behalf of the country's SAI.

The facilitators are tasked with leading the process and coordinating the subsequent meeting (Meeting 2) with the Designated Personnel, who will represent the SAI throughout the entire process. This includes overseeing the commitments and attending the meetings outlined in the phase 2.

It is recommended to select one to two participants per pillar for the SAI ITMA APPLICATION WORKSHOP, creating a multidisciplinary team of **five to fifteen individuals**, including any necessary adjustments. The profiles and areas of performance illustrated in table 8 should serve as a reference for the appointment of people. Additionally, gender equity should be considered when designating personnel.

Table 8: Recommendation of the Profiles by area of the process participants and APPLICATION WORKSHOP

Profile	Description	Participating Areas (Transversal)	SAI ITMA Pillar
End user / non-specialist	Critically reflects and directly and confidently applies elementary technological concepts and tools in their professional activities, such as analyzing problematic situations, illustrating reports and communicating audit findings using specific analysis software, including basic information or software regarding the location of events (reflected in maps). Manipulates systems, performs queries and generates reports.	• Legal bases and SAI strategy • Audit planning	Pillar 3: Processes Pillar 4: Products

Profile	Description	Participating Areas (Transversal)	SAI ITMA Pillar
	Recognizes situations where more advanced computational techniques can be used in matters relevant to public control and SDG monitoring. Is able to adequately describe the demand for technical personnel, demand for specific software applications internal or external to the agency.	• Audit process (Information Systems, Financial, Compliance, Performance)	
Analysts / Technical support and direct support to users	Develops control-relevant products using computerized techniques (including geoprocessing applications) on spatio-temporal relationship data obtained from imagery, databases, including geographic and other supporting sources. Uses information technology skills, performs scripting to link databases, including geographic, from remote sensing and GIS to extract information, characterize events, and discover relationships and trends with respect to issues relevant to public control and SDG monitoring. Produces descriptive analyses, forecasts and communicates results appropriately.	• Quality assurance, supervisory evaluation • Data Analysis (including geographic ones)	Pillar 3: Processes Pillar 4: Products
Developers	Works in the analysis and exploratory design or modeling of geographic data to develop predictive models. Proposes algorithms for automation of analysis routines and optimization of existing analysis processes. Maintains databases, implements and documents. Utilizes in-depth knowledge and experience in statistics, mathematics, programming language applications. Designs experiments to evaluate emerging technologies and develop innovative solutions for public control outreach and SDG monitoring. Provides conceptual and methodological support for geoprocessing analysis. Participates as technical support for institutional decisions on the implementation of geoprocessing.	• External communication (including audit reports) • Information systems, processes, hardware and software for internal use (administrative and audit)	Pillar 2: Inputs Pillar 3: Processes
IT/GIS/DB/BI specialists	Has structured knowledge in information technology (IT) and experience in specialized IT projects involving Information Systems. Responsible for systems integration (operational, data management software and applications). Seeks specialized training and possible certifications in software and other specific areas. Has technical vision essential for managers and analysts to make decisions.	• HR management: recruitment and training / professionalization	Pillar 3: Processes Pillar 5: Quality and Optimization
Managers	With institutional vision, it has final decision-making power over the planning and management of information technologies, including databases, GIS and others. Prioritizes projects and technical tools based on a medium- and long-term vision. Integrates needs from other areas, looking for transversal solutions. May or may not have structured knowledge in Information Technology and Geographic Information Systems; has low tolerance for long learning periods.		Pillar 1: Institutional Requirements Pillar 2: Inputs

The personnel designated by the SAI are expected to thoroughly review the information provided in the subsequent phase (Phase 3), provide supporting documentation, and consult with other internal professionals as needed. These DESIGNATED PERSONNEL must be relieved of their usual duties in order to attend all SAI ITMA sessions.

Furthermore, from among all participants, an official should be appointed to lead discussions and interventions. This person will act as the coordinator, serving as the official voice and decision-maker for the designated personnel in cases in which extended discussions occur.

1.4.3. Phase 3 [What is it and how are we going to collaborate?]

Table 9: Summary of the Phase 3

Main Activity	Participants	Time	Material	SAI responsibilities	Expected Results
Exhibition meeting	• Designated personnel including the coordinator • Development Partners Representation • Facilitators	60 minutes	1. (SAI Meeting 1) SAI ITMA presentation 2. General information of the SAI 3. Review clarification of the information systems concepts and trends 4. Questions or criteria to be answered when applying the SAI ITMA	The Designated Personnel must thoroughly review the material received from the facilitators and prepare the test documentation.	Designated Personnel with necessary documentation to prepare for the workshop

Table 10: Roles of the Phase 3

Person	Roles
Facilitators	• They should prepare the materials for the presentation to the Designated Personnel • They must send the presented materials afterwards • They must send the questions or criteria that must be answered when applying the SAI ITMA
Focal Point	• They will be in charge of receiving the information and then distributing it to the Designated Personnel
Designated personnel	• They should follow the recommendations of the facilitators in the sense of studying the material that will be provided to them to participate in the Workshop (Phase 5)

Within the next days, the facilitators will coordinate and organise a meeting with the DESIGNATED PERSONNEL.

In the meeting, the facilitators will present the institutional aspects and the context of the work. They will also introduce the SAI ITMA tool, outlining the questions or criteria that need to be addressed in the upcoming APPLICATION WORKSHOP. Additionally, the facilitators will instruct the focal point on how to approach these questions during the next SAI ITMA APPLICATION WORKSHOP.

The meeting will be attended by the DESIGNATED PERSONNEL and, if applicable, representatives of DP and the facilitators.

At the end of the meeting, an interim period must be agreed upon before Meeting 3 to address any doubts concerning the discussions held and the materials reviewed, which will later be shared with or sent to the DESIGNATED PERSONNEL.

Following Meeting 2, the facilitators will send the presented material to the DESIGNATED PERSONNEL and other attendees to review and prepare for the APPLICATION WORKSHOP, or Phase 5.

1.4.4. Phase 4 [Questions and Answers]

Table 11: Summary of the Phase 4

Main Activity	Participants	Time	Material	SAI responsibilities	Expected Results
Interim meeting	• Designated personnel • Facilitators	45 minutes	1. (SAI ITMA) Questions and Pillars.PDF	Dispelling of doubts prior to the SAI ITMA APPLICATION WORKSHOP	Dispelled doubts and commitment on the part of the personnel to attend the Workshop

Table 12: Roles of the Phase 4

Person	Roles
Facilitators	• They must attend to all inquiries regarding the material sent and about concerns that arise from the DESIGNATED PERSONNEL.
Focal Point	• Will be in charge of coordinating and collaborating in the run-up, duration and follow-up of the meeting
Designated personnel	• Review the material and formulate questions and concerns regarding any part of the process to be prepared

Halfway through the period agreed between Meeting 2 and the APPLICATION WORKSHOP of the SAI ITMA, the DESIGNATED PERSONNEL by the SAI and the facilitators will hold a meeting to support and answer questions. The meeting should last a maximum of 45 minutes.

The facilitators should assure the DESIGNATED PERSONNEL, who will attend the activities, that they continue to address any questions or concerns by email. It is crucial to reiterate that the staff composition for the APPLICATION WORKSHOP should ideally not exceed two people per pillar.

It is also vital to inform the DESIGNATED PERSONNEL attending the APPLICATION WORKSHOP about the importance of convening beforehand to review and study the material, discuss, and harmonise criteria. This preparation is essential for them to effectively engage and contribute to the assessment process.

It is emphasized that the DESIGNATED PERSONNEL will have the SAI ITMA Application Toolkit as support and an illustration for the whole process.

1.4.5. Phase 5 [SAI ITMA Application Workshop]

Table 13: Summary of the Phase 5

Main Activity	Participants	Time	Material	SAI responsibilities	Expected Results
SAI ITMA application	• Designated personnel • Development Partners Representation • Facilitators	Two sessions of 120 minutes each	1. (SAI ITMA) SAI.XLSM application	Participation of DESIGNATED PERSONNEL, including delivery of documentation and evidence	Apply the SAI ITMA Tool with prepared DESIGNATED PERSONNEL

Table 14: Roles of the Phase 5

Person	Roles
Facilitators	• Take charge of organizing and conducting the APPLICATION WORKSHOP, ensuring all necessary materials and resources are prepared. • Direct the proceedings of the workshop, facilitating all activities and ensuring objectives are met. • Provide clarifications on any aspects of the SAI ITMA process as required, ensuring all participants understand the material and the expected outcomes. • Act as a mediator during discussions, especially in cases of controversy or prolonged debates, to maintain the workshop's momentum and ensure constructive outcomes. •
Focal Point	• Will be in charge of mediating between the facilitators and the DESIGNATED PERSONNEL, as well as mediating the internal discussion to bring the final answer to the facilitators. • Send the information that is required or support after the workshop.
Designated personnel	• Participate proactively discussing and issuing their criteria to promote and achieve consensus when formulating responses • Submit documentation.

Documentation (see Table 2) provided by the facilitators prior to the APPLICATION WORKSHOP should allow the DESIGNATED PERSONNEL to thoroughly prepare for and elaborate the assessment. It is imperative that DESIGNATED PERSONNEL have studied the material prior to the APPLICATION WORKSHOP and that all methodological questions have been answered during the question-and-answer session.

The meeting should begin with a review of the documentation and then proceed with the application of the SAI ITMA tool.

To answer each requirement, the designated personnel should carefully consider each question, engage in team discussions, and select the option YES or NO that accurately reflects the current status of the SAI with respect to the

requirement. If NO is chosen, the reasons must be documented in the "comment" column and up to 3 challenges should be identified and prioritised. It is also recommended to document / reference the evidence or documents that were used to justify the choice of YES, as these positive details will be valuable for the final report. If space in the "comment" column is limited, additional documentation can be maintained in a separate Word document. It is recommended that this task be carried out by a member of personnel designated to support the facilitators.

Facilitators are essential to guide the application process and facilitate the Designated Personnel's exchanges. The facilitators will be well-prepared to oversee the full implementation of the SAI ITMA, possessing a comprehensive understanding of the existing documentation and the necessary experience to harness the knowledge and expertise of the Designated Personnel, ensuring optimal teamwork and implementation.

During the workshop, discrepancies or uncertainties may arise concerning the criteria under analysis or among the DESIGNATED PERSONNEL. In such instances, the facilitators will exercise their authority and support to mediate and steer the activities toward a successful conclusion.

Upon concluding the discussions on the requirements, the Designated Personnel should provide insights about the application experience, provide feedback on any aspect that is considered necessary and pronounce final words as a "Closing of the Workshop". To facilitate the next drafting phase, a short debriefing session with the focal point and documentation support is recommended at the conclusion of the second meeting.

1.4.6. Phase 6 [Report Writing and preliminary presentation to designated personnel]

Table 15: Summary of the Phase 6

Main Activity	Participants	Time	Material	SAI responsibilities	Expected Results
Information analysis and <u>report writing</u> with results from the SAI ITMA APPLICATION	• Facilitators	2 weeks	1. (SAI ITMA) Template for Reporting	Compilation of information, analysis of this and writing of the final report	Final Report

Table 16: Roles of the Phase 6

Person	Roles
Facilitators	• Write final report

From the application of the SAI ITMA, the levels for each pillar and the degree of maturity of the SAI are obtained. Each of the pillars and their results should be discussed and reflected in the report written by the facilitators.

The report reflects the value of the knowledge obtained from the application of the SAI ITMA and it is expected that the Designated Personnel take these results into account in order to subsequently contribute to the decisions that senior management must take, ideally identifying the next steps before the final presentation.

The final report presents the results of the Information Technology Maturity Assessment (ITMA) and suggests measures to reduce risks and consolidate the control system in the SAI in terms of information systems.

It is essential that the measures to be implemented are properly articulated, always ensuring that senior management is informed and aware of all activities.

It is necessary to emphasise that all the information, values, results and other data contained in the report are obtained exclusively from the application of the SAI ITMA tool with the support and active participation of the DESIGNATED PERSONNEL by senior management for this purpose.

As an important complementary resource, please refer to the 'Template for Reporting' included in the SAI ITMA Application toolkit. This document is essential for preparing accurate reports as part of the application process. As indicated in the methodology, the assessment of each pillar determines the maturity of the respective pillars and also yields a global value for the SAI under evaluation. Detailed discussions of each pillar and the findings are essential. For more comprehensive understanding, it is highly recommended to review the document "Pillars, Levels, and Questions," included in the SAI ITMA Application toolkit.

Prior to the presentation of the SAI ITMA results, the PERSONNEL DESIGNATED by the SAI and the facilitators will hold a meeting to exchange ideas to identify improvements regarding the recommendations written in the aforementioned document. The meeting should last a maximum of 45 minutes.

Table 17: Phase 6 Summary (preliminary presentation to the designated personnel for recommendations)

Main Activity	Participants	Time	Material	SAI responsibilities	Expected Results
Preliminary presentation of the results presentation report	• Designated SAI personnel Facilitators	45 minutes	1. (SAI ITMA) SAI.docx Report	Meeting prior to the final presentation of results to discuss and agree on recommendations to be issued in the assessment report	Exchange of ideas and collection of opinions in order to identify actions for the recommendation part in the Results Presentation Report

Table 18: Roles of Phase 6 (preliminary presentation to the designated personnel for recommendations)

Person	Roles
Facilitators	• They should present and request the opinion of the DESIGNATED PERSONNEL in order to enrich the recommendations.
Focal Point	• Will be in charge of collaborating in the development of the meeting.
Designated personnel	• Review the report and formulate opinions or make clarifications in order to improve the recommendations made by the Facilitators in the results presentation report.

1.4.7. Phase 7 [Presentation of Results]

Table 19: Summary of the Phase 7

Main Activity	Participants	Time	Material	SAI responsibilities	Expected Results
Presentation of results obtained in the SAI ITMA APPLICATION WORKSHOP	• Senior Management • Development Partners Representation • SAI Guests • Designated personnel • Facilitators	60 minutes	1. (SAI ITMA) SAI.docx Report	Attend the Results Presentation. Discuss the possibilities and actions.	Acceptance of the results obtained in the application of the SAI ITMA.

Table 20: Roles of the Phase 7

Person	Roles
Facilitators	• Present the results of the application of the workshop
Focal Point	• Support the development of the meeting
Designated personnel	• Comment or discuss the aspects that are required, make inquiries • Accept the results obtained

Within two weeks following the APPLICATION WORKSHOP, a meeting is convened with the senior management of the SAI to present the results of the SAI ITMA tool application. This session includes a brief discussion of the results and serves as an opportunity to gather feedback, which will be incorporated into the 'Final Report' developed by the Facilitators.

The meeting should be attended by the senior management (or an equivalent decision-making body), along with their core team, representatives from cooperating entities, and the Facilitators. It is anticipated that the meeting will last between 60 to 90 minutes.

Within two weeks following the APPLICATION WORKSHOP, a meeting is convened with the senior management of the SAI to present the results of the SAI ITMA application. A brief discussion is held about the results, and serves as an opportunity to gather feedback, which will be incorporated into the "Final Report" developed by the facilitators.

The meeting must be attended by the senior management (or an equivalent body or with decision-making powers), accompanied by their closest team, in addition to the representatives of the cooperators and the Facilitators. It is estimated that the meeting should last between 60 to 90 minutes.