

Peer Review Overview

April 2014

completed

current

planned

No.	Reviewed SAI	date	Objective	Topic	Scope	Reviewing SAI(s)	Staff a) reviewed b) reviewing	Work days	Main recommendations	Impact	Follow-up	Use of Guide or Check list (other information)	Report/other documents on CBC web site/ language
1	Canada	1999											no
2	Estonia	1999	Assessment of how the SAO functioned in the light future accession of Estonia to EU	management and organisation; legal framework; audit methodology, standards and manuals; planning and quality control; new types and areas for audit; making use of audit findings; training.		Sigma (Netherlands, Germany, Denmark)	a) 35 b) 5	8	33 recommendations were made - for details see the report				yes Eng
3	Lithuania	2000	To provide SAI with recommendations for changes and improvements in line with international standards and good practices amongst peer institutions of other democratic countries, while taking into account the country's specific circumstances.			Sigma (ECA, Denmark, France)	a) N/A b) 3		21 recommendations were made - for details see the report.				yes Eng
4	Czech Republic	2000				Sigma (Austria, France, Ireland, Sweden)							no
5	Romania	2000	* organizational culture, RCoA's identity * audit approach * manner of organising and performing the activity at central and territorial level * RCoA's position towards other fundamental institutions	*organisation and internal functioning of RCoA * impact of RCoA's activity on the society	* Audit work in general * Organisational functions in general	France (leader), UK, Sweden, Norway and SIGMA	a) 25 b) 4	10	Recommendations on: * organisation and management * legal framework * planning and carrying on the audit * human resources * logistics * relationship with Parliament, Government, judicial power and public and external and international communication	Changes in SAI, legislation and national environment.	The majority of the recommendations have been implemented.		no
6	New Zealand	2001				Australia (national/regional)							no
7	Poland	2001	preparation for the future accession of Poland to EU	legal framework; adaptation and implementation of auditing standards; managing NIK; auditing; the NIK role in special audit areas; reporting and making use of audit findings.		SIGMA (UK, Luxembourg, Sweden, Germany)	a) 4 (68) b) 4		5 recommendations were made - see the report for details				yes Eng
8	Slovakia	2001	preparation for the future accession of Slovakia to EU	The review was designed to encompass both the activity and internal functioning of the organisation, and the relationship with its		France, ECA, NATO, UK	a) 4 (45) b) 4	10	102 recommendations were made. For details see the report.				yes Eng
9	Canada	2004	Determine whether the Office's Quality Management Framework for its performance audit practice was suitably designed and operating effectively to achieve its objectives.	Performance audit	* Audit work in general; * Specific audit areas: Performance audit	UK (leader), France, The Netherlands, Norway, USA (observer)	b) 12	approx. 15	* looking more closely at the scope of some audits * reviewing the breath of audit methodology * expanding training and guidance * improving presentation of reports, looking at the cost of individual audits with more analysis of the comparative costs	SAI: Refer to peer review action plan available on OAG Canada website www.oag-bvg.gc.ca			yes Eng

10	Indonesia	2004	The BPK Chairman's and Board term has expired, new Board was to be appointed. The Chairman wished to have independent peer review to be picked up by the incoming Chairman and Board of BPK. The peer review report were to be tabled in the Indonesian Parliament.		a) interviews with varied levels of management and employees b) review of a sample of audits recently conducted by BPK	New Zealand	a) N/A b) 3		for findings see the report				yes Eng
11	Switzerland	2005	Objektive Bewertung der Erfüllung des gesetzlichen Auftrages der EFK	Professionalität der Prüfung und Nutzen für Geprüfte und Stakeholder	* Audit work in general; * Organisational functions in general; * Specific areas (Controlling, IKS, Personal)	Germany		23	Themenauswahl				yes Ger
12	Estonia	2005	Further improvements to * financial and performance audit quality and standards * functional effectiveness of the SAI and the public accountability system of Estonia	* Development of the SAI * Audit legislation * Implementation of the recommendations of the SIGMA peer review 1999 * Corporate, strategic and operational planning * Financial and performance audits * Relations with Parliament, * Organisational structure, staffing and management * Quality management	* Audit work in general; * Organisational functions in general; * Specific areas (see Topic)	Sigma (leader), Germany, Netherlands, Sweden, UK	a) 21 b) 5	10	* Development of the legal framework concerning audit tasks, responsibilities of the Auditor General, financial independence of the SAI, audit of local governments, reporting to the Parliament; * Audit of the Government's budget execution, cooperation with the State Budget Control Select Committee of the Parliament; * Improvements in management, recruiting and motivation of the staff, training; * Establishing an audit quality improvement strategy and quality assurance process.	* SAI: New strategic plan; improved audit methodology; development of audit manual. * Legislation: Amendments to the laws including financial audits of local governments and annual attestation audits. * National environment: Modern public financial accounting and management process, requirement for an audit opinion for the consolidated annual report of the state; improved Parliamentary control over government spending etc.	* recommendations were made public * implementation was periodically evaluated * recommendations were used in discussions with Parliament and Government concerning the SAI's legislative proposals, its budgeting, improvements in accountability etc.	(Translation and interpretation costs were significant but were covered by SIGMA.)	yes Eng
13	Norway	2005	To give reasonable assurance to Parliament, administration and public as to whether OAG's performance auditing practice is suitably designed and operating effectively to produce high quality performance audits.	performance auditing practice	eight performance audits from years 2003 and 2004	Denmark, Sweden, U	a) N/A b) 7		22 recommendations were made to the SAI of Norway to improve their work in the given field.				yes Eng

14	USA	2005	Assessment of the quality assurance system that the GAO has established for managing its performance audit practice	A design assessment An inspection system assessment. An implementation assessment.	The peer review team examined the GAO's documented policies and procedures relative to applicable professional standards, reviewed documentation for a representative sample of 2004 audits, and interviewed professional and administrative staff.	Australia, Canada, Mexico, Netherlands, Norway, South Africa, Sweden	a) b) 14		5 recommendations were made - see the report for details				yes Eng
15	Lithuania	2006	To help the Lithuanian SAI (LNAO) make sensible decisions about how to ma operate and perform better in the future. The aim is to make the LNAO fit for its purpose of ensuring public sector accountability by providing high quality audit reports and other output, in order to help ensure better and more cost effective public service delivery.			SIGMA			In short term: 1. LNAO should focus on recommendations to a higher degree to create a solid base for the improvement of public governance and for conducting efficiency and effectiveness analysis in the future. 2. LNAO should focus the content of their reports towards material issues that will have impact on the better delivery of services and good governance. The strategic focus for the next five years should be on developing: • the quality and usefulness and impact of the audit reports • the working arrangements of the top management team. • The LNAO needs to address the need for an IT Audit capacity and ICT strategy. • Budget constraints will need to be overcome in order to further develop this area rapidly and effectively. • The relations between the LNAO and the Praliamment Committees need to be further developed and strengthened.			yes Eng	
16	Bulgaria	2006	* independent review of quality and adequacy of the current situation, * helping to develop to a fully effective SAI in line with international standards and good European practice, * contribution to the strengthening of public accountability	* statutory position * leadership and strategy * accountability and proper conduct * audit methodology * staff and non-staff resources * relations with external stakeholders * output and impact	* Audit work in general * Organisational functions in general * Specific areas: - legal framework - management - audit process: - supporting processes: IT, effective internal communication, HR management	SIGMA (including experts from ECA; Sweden; Scotland)	a) 25 b) 5	10	Development and implementation of a strategic development plan: * comprehensive review of the NAO Act * further development of the draft communication strategy * strategies and/or action plans for support processes Human Resources, including training and IT. * implementing an intranet system and making internet accessible to all staff members * drafting and introducing an audit manual, training for all audit staff. * in-depth analysis of how sufficient independence guarantees could be addressed in the Constitution	* SAI: - Strategic Development Plan 2007-2012; audit manual; expanded range of topics covered by the BNAO auditing standards; communication and training strategies; introduction of an intranet * Legislation: adoption of a new NAO Act * National environment: a Standing Public Sector Accountability Subcommittee was established at the National Assembly.	by Internal Audit Unit	no	
17	Denmark	2006	Assessment as to whether the auditing practice is independent and is suitably designed and operating effectively to provide the Folketing (Parliament) with objective information on the government administration.	* Independence and competency * Planning * Data collection and documentation * Quality control and assurance * Reporting and follow up	Audit work in general	Norway (leader), Canada, Poland, Sweden	a) 6 b) 5	approx. 20	* Continue to pursue external views of quality of audit reports and effectiveness of audit practice * Pursue new ideas by staying in close contact with other organisations * Consider adopting a media relations policy to ensure that major concerns/messages are appropriately communicated to public * Continue staff development through their involvement in internal decision making	1. More strategic planning 2. Performance audits should focus more on economy, efficiency, and effectiveness 3. More consistent risk analyses in financial audits 4. Increased focus on IT based audits 5. Strategy for the drawing up of recommendations	The management made an action plan to follow up on peer review suggestions. The plan has been implemented.	yes Eng	

18	Romania	2006	* Organizational culture, RCoA's identity * Audit approach * Manner of organising and performing the activity at central and territorial level * Use of resources * RCoA's position towards other fundamental institutions	* RCoA's audit activity * Organisational structure, staff and leadership * Human resources * Conditions for future development	* Audit work in general * Organisational functions in general	France (leader), Belgium, ECA, Denmark, Sweden and SIGMA	a) 25 b) 4	10	Recommendations on * Organization and management * Legal framework * Planning and carrying on the audit * Human resources * Logistics * relationship with Parliament, Government, judicial power and the public and external and international communication	Changes in SAI, legislation and national environment.	The majority of the recommendations have been implemented.	no	
19	The Netherlands	2007	Does the NCA provide independent, reliable and objective information to the Dutch parliament in the field of performance auditing (team looked at 2005 - 2006 reports in 2006)	performance auditing	Specific Areas: performance audit	Norway (leader), New Zealand, South Africa, UK	b) 7	14	Recommendations on * Methodology and the collection and presentation of information * Audit planning * Quality assurance	Description of summary of methodology used in every report (methodology on website). Permanent focus on use of infographics. Consultation of auditee on draft recommendations. Quality Control and Quality Assurance strengthened. Written description of procedures etc for auditee developed. Audit design matrix mandatory. Minimum standardised file structure developed. A checklist for the audit directors for their sign off of audit products. Assessed whether manuals and practices in accordance with the ISSAIs.	yes	yes (Translating audit reports, drafts and other relevant parts of the audit files has been a very expensive and time-consuming effort. To save money on translation we asked our sister SAIs whether they were able to assign one or more Dutch speaking employees to the peer review team. Two of them were.)	yes Eng
20	Poland	2007	To provide the Parliament and public with knowledge as to whether NIK is operating effectively producing high quality audits and the audits provide the public with clear, objective and useful information on the functioning of the state.	To examine whether the NIK audit practice properly follows the guidelines from Auditors' Manual with special regard to the NIK state budget execution audit; to examine whether the NIK staff recruitment and training system contribute to the quality of the NIK audit work; to review audits by the NIK Internal Auditor in order to examine whether the internal audit reporting is reliable and in compliance with national and international standards.		Denmark	a) N/A b) 5		30 recommendations were made. For details see the report.			yes Eng	
21	FYR of Macedonia	2007	To obtain an insight into the functions performed by SAO of Macedonia, the procedures and methods used for performing these functions and the prospects for the further development	Focus was placed on SAO's position in its legal and institutional environment, internal organisational structures and procedures, communication with third parties like parliament, SAO financial resources, statutory duties, selection of audit themes		Germany	a) N/A b) 5					yes Eng	
22	Switzerland	2008	1. Are the evaluations and horizontal audits of high quality and in conformity with international norms? 2. To what extent do evaluations and horizontal audits contribute to an improvement of the Federal Administration's work? 3. To what extent the evaluations and horizontal audits support the supervisory functions of the Federal Assembly and the Federal Council.	The handling of the project, from topic selection, planning to execution and reporting. It is based on analysis of the relevant documents to the process and routines of the SFAO, the plans and reports for three evaluations and two horizontal audits published between December 2006 and October 2007.		Norway			The selection of HA topics should be justified in more technical detail, and the technical considerations should be recorded in writing. The staff should be included to a greater extent than they currently are. During the planning of horizontal audits, the statement of the problems, the methodological approach, the criteria for investigation, and the time and effort necessary should be explained in more detail than is currently the case.			yes Ger	

23	ECA	2008	Assess the extent to which the ECA operates in accordance with international (INTOSAI and IFAC) and ECA standards as well as good auditing practice.	1. Audit Planning and Examinations Process - Financial and performance audit 2. Reporting - Special reports and the ECA's annual report 3. Overall support for audit	Audit work in general	Canada (leader), Austria, Norway, Portugal	a) 1 b) 4	10	* Change aspects of the structure, organisation and work practices to achieve a greater consistency * Enhance quality assurance and quality control activities, to ensure that the ECA's audit policies and practices are consistently interpreted and applied * Develop risk-based audit strategies to optimise the use of resources to meet the diverse needs of the ECA's stakeholders	Changes to aspects of the internal rules, structure and organisation as well as work practices.	planned for 2012		yes Eng
24	Mexico	2008	System of quality control for the performance audit offices of Government and Finance, Social Development, and Economic Development within the Performance Audit Office (AED) of the SAI of Mexico for the performance audits carried out as part of the 2006 Review of the Public Account.	To identify good practices and provide suggestions to the SAI of Mexico to strengthen its performance audit practice.		USA (leader), Puerto Rico, UK	a) N/A b) 12		Recommendations on Audit Documentation * Annual training program on the results of the internal quality monitoring program. * Guidelines and policies for audit documentation in statistical sampling, decision making, procedures and assessments, and assurance of audit documentation. Suggestions for further strengthening of the SAI's performance audit practice: * Increase capacity in statistical and quantitative audit methods. * Enhance report clarity and communicating the significance of results.				yes Eng
25	New Zealand	2008		* Governance and Management (including all Corporate Services) * Financial Statement and Assurance Auditing (including the Controller Function and LTCCP audits); * Performance Auditing, Good Practice Guides and Inquiries.		ANU (AUS), Canada, Environmental Risk Management Authority (NZ), Yarralumla Consulting Pty Ltd (NZ), UK (NAO)	a) 13 b) 5		* High priority should be given to completing and rolling out the organisation's risk management policy and updated business continuity plan in the current financial year. * The leadership teams should maintain a strong focus on the implementation of a knowledge management system. * Close attention should be paid to resourcing the R&D function at a level capable of supporting the strategic decision-making critical to the credibility and effectiveness of the organisation. * The SAI of NZ and senior Parliamentary Service managers to continue efforts to strengthen relationship between the Office, the Officers of Parliament and key parliamentary Select Committees. * The retention and recruitment of f key staff is a risk that needs to be specifically covered in the Risk Management. * The direction, scope and breadth of the enhanced financial statements audit in the public sector should be evaluated as a matter of priority. For further 27 recommendation see the report.				yes Eng
26	Peru	2008	Assess the processes of institutional control management as prioritized by the Comptroller General, from its legal mandate, institutional approach and organizational model.		1. institutional relations with the State Parliament; 2. SAI of Peru supervision of organs of institutional Control and the entities conducting audits	Costa Rica, Germany, Spain	a) N/A b) 3		for details see the eport				yes Spanish
27	Ireland	2008	what the Office needed to do to be an effective organisation	* the efficiency and effectiveness of the financial audits and value for Money examinations conducted by the Office; * the management and governance of the Office; * the extent to which the Office delivers on its mandate.		New Zealand, UK + entities (Horwath Bastow Charleton - chartered accounts; principal from a college of business and law)	a) 5 b) 4	10	19 recommendations were made. For details see the report.				yes Eng

28	USA	2008	to express opinion whether the GAO's quality assurance system is suitably designed and operating effectively to meet its objective	to review the GAO's quality assurance system established for managing its performance audit practice	representative sample of 2007 audits selected from the first 8 months of the year; performance of GAO's inspection service was examined.	Canada, Australia, UK, Netherlands	a) N/A b) 11		1. To provide explicit criteria. 2. Mandate use of the data reliability tool. 3. To improve audit documentation organization. 4. To clarify policy on treatment of third-party comments.		see report 2011	peer review team used to assess GAO's quality assurance system drawn from GAO legislative authorities, <i>Government Auditing Standards, 2003</i> , and early adopted portions of the 2007 Revision, and the GAO performance audit manual.	yes Eng
29	Indonesia	2009	1. to assess whether the SAI had designed and implemented the quality control system in its organisational structure; 2. The SAI's progress to implement the recommendations given by the previous peer reviewer, AG of New Zealand.		The reviewing team: interviewed audit teams; reviewed their audit files; reviewed documentation on SAI's independence and mandate, the audit process itself (manuals and guidelines), SAI's quality control system and support functions as HR, IT, Finance, PR and Communication.	The Netherlands	a) N/A b) 3		30 recommendations were made. For details see the report.				yes Eng
30	Tanzania	2010	To examine the extent to which NAOT fulfils the AFROSAI-E Level 3 regarding independence and legal framework, organisation and management, human resources, audit standards and methodology for regulatory and performance audit and communication and stakeholder management.	a) independence and legal framework, b) organisation and management, c) human resources, d) audit standards and methodology for regulatory and performance audit and e) communication and stakeholders management at the National Audit Office of Tanzania (NAOT).	Examined NAOT's documented policies in different areas, procedures and management information, documentation from four performance audits and 17 regulatory audits.	Norway (leader), The Netherlands	a) N/A b) 3				The positive recommendations have contributed much in the transformation of the NAOT operations. This enables the office to achieve its mission and vision; to enhance accountability in the use of government resources and to be a centre of excellence in public sector auditing.	no	
31	Austria	2010				Denmark, Germany, Switzerland							yes Ger
32	Canada	2010	Provide opinion on whether Quality Management System was suitably designed and operating effectively to provide reasonable assurance the work complied with relevant legislative authorities and professional standards.	* Performance audits * Special examinations * Annual financial audits * Support services	* Audit work in general * Organisational functions in general * Specific areas: Performance audits, special examinations, annual financial audits	Australia (leader), The Netherlands, Sweden, Denmark, Norway	a) 50 b) 15	6-8 weeks	Improve (1) the completeness of the risk assessment procedures and (2) the sufficiency of audit documentation. Other suggestions were also provided.		Lessons learned exercise		yes Eng

33	Uganda	2010	To assess the strengths and weaknesses of the OAGU in order to outline improvements to enhance its future audit work.	1. Characteristics of the OAGU 2. Audit coverage 3. Review of financial auditing and VFM auditing 4. The OAGU's Communication Strategy	* Audit work in general * Organisational functions in general * Specific areas: Independence and Legal framework; organisation and management; Human resource; communication and stakeholder management	The Netherlands (leader), AFROSAL-E, Norway, Sweden	a) 19 b) 3	12	1. Better focus of the audit scope, risk management, audit standardisation and planning, proper documentation and archiving, quality control and assurance, 2. Coordination with other control and audit bodies and auditees. 3. Staff assessment procedure with a carrot and- stick approach that rewards those who excel and corrects those who can do better. 4. Open communication among members of senior management, auditors, and support staff to develop a shared understanding of the needs and challenges. 5. Facilitate internal communication and sharing information horizontally. 6. Articulate profiling with main stakeholders, strengthen external communication	1. Improvement in communication among management 2. Plans to improve stakeholders management 3. Realization of the need for continuous improvement. * Legislation: Need to monitor the adequacy of the legislation to ensure independence of SAI.	to be undertaken		no
34	Slovak Republic	2011	* Improving the quality and effectiveness of independent audit activities □* Reviewing whether the development strategy of the SAO SR was properly elaborated and supports the effectiveness and quality of audit activities, meeting the mission of the SAO in compliance with the legislation	* Soundness of updated Development Strategy and its compliance with the mission of a modern audit institution. * Audit quality assessment methodology and its compliance with international standards, in particular INTOSAI guidelines; reviewing whether the audit quality assessment system has been drafted that provides guarantee to achieve objective results.	Specific areas: Audit activities (audit planning, conducting audits and reporting audit results), human resources, public relations	UK (leader), Estonia, Poland, Slovenia	a) 40 b) 7	19	* Developing and refining its plans planning * Defining the overall strategic purpose of its audit activities * Considering scope and benefit of increasing the use of external advice and expertise * Strengthening the skills of staff; developing HR action plan * Improving presentation of published reports * Strengthening the SAO SR regional branches' role inside the Office structure up to the level of sections' equal partners * Refining relationship with regional organisations and municipalities * Developing mechanism to measure impact of work * Reinforcing its communication to media and stakeholders	SAI: An action plan drafted and approved by the top management to implement all recommendations. The action plan contains 30 tasks with determined obligations and responsibilities/results to be achieved + deadlines.	SAO SR to undertake a follow-up in the future.	yes (All key documents (such as Constitution, acts, internal guidelines and manuals) were translated to English, using internal capacities of the SAO SR.)	yes Eng
35	Mongolia	2010	To assess whether the performance auditing practice is in line with good international practice and whether it provides independent, objective, reliable and useful information on government performance that adds value for society.	1. Compliance of laws and regulations on the forest 2. Spending on budget fund for regular election campaigns for the President of Mongolia, State Great Khural (national assembly) and local Citizen's representative Khurals 3. Effectiveness of budget planning and funding for educational sector.		Sweden (leader) Norway	a) 2 b) 3	10	1. Increase the competence of management and staff 2. Shift the focus of performance auditing to more substantial issues 3. Improve the audit process and quality control 4. Make the reports reader-friendly 5. Establish close relations with the academic community 26 recommendations were suggested by the peer review team			yes	no Eng
36	Norway	2011	Assess whether: 1. auditing practices are suitably designed and operating in accordance with professional standards; 2. administrative and management functions support the core functions in efficient manner; 3. the system for user feedback is adequate.	* Audit processes * Reporting functions * Administrative functions * Management functions * Systems for user feedback	* Audit work in general * Organisational functions in general * Specific areas	ECA (leader), Finland, Austria	a) core team: 4+staff from all functions of the organisation b) core team 7+additional staff for fieldwork (7-16)	10	Recommendations on: * Auditing and reporting (audit planning, audit methodology and approach, audit evidence and audit documentation, quality control, reporting) * Administration and management (human resources, management role, sharing of competences and information) * User feedback	SAI: Identified areas for improvements will be followed up.		yes (Comprehensive translation efforts needed for reports, documents etc. Spent more than 100.000,- Euros on translation services. All interviews were conducted in English.)	yes Eng

37	USA	2011	Render an opinion on whether GAO's system of quality control is suitably designed and was operating effectively during the year examined, and whether the quality control system gave GAO reasonable assurance that it is conforming with generally accepted government auditing standards (GAGAS); identifying good practices and offer suggestions that management may wish to consider.	Design assessment of GAO's system of quality control; review of a sample of both performance and financial audits issued during calendar year 2010 to assess compliance with quality assurance system	Audit work in general	Norway (leader), Canada, The Netherlands, Sweden, UK	a) 2 b) 11	19	(1) Ensure oversight of significant changes to audit scope (2) Better link criteria to the objectives and conclusions in the performance audit reports, (3) Update GAO's multi-year strategy for the audit of the consolidated financial statements., (4) Enhance documentation of key matters, (5) Develop a framework for rotating senior staff and/or audit responsibilities, (6) enhance monitoring of time variances on audits	SAI: Work on the peer review suggestions is just now underway	Action Plan was created, solutions for suggestions developed for the Comptroller General's consideration. In preparation for the next peer review, we will document all actions. GAO also conducts an annual internal inspection of performance and financial audit practices.	no	yes Eng
38	Montenegro	2011	To provide an independent review of the quality and adequacy of the current operations of SAI with aim to present recommendations for further institutional capacity building.	1 SAI legal framework 2 organisation and management 3 support services IT, HR. 4 audit programming and planning 5 standards, methodology 6 audit procedures and quality control 7 Reporting and follow-up 8 Relations with Parliament and media		Sigma (leader), Slovenia, Latvia, ECA	a) 25 b) 7	5	Altogether 67 short, medium and long term recommendations were made. For details see the report, Annex 2			yes along other ISSAIs and international good practice	yes Eng
39	Uganda	2011	To assist SAI-Uganda to determine whether audits comply with international standards and to make recommendation on how the quality of audits could be improved.	1. Review of quality control on financial and performance audits; 2. Assessment of the quality assurance system and make recommendations to the Auditor-General on its functionality and appropriateness; 3. On-the-job training exposure to reviewers on how to go about a review.	* Audit work in general * Organisational functions in general * Specific areas: Independence and Legal framework; organisation and management; Human resource; communication and stakeholder management	Kenya (leader), Zimbabwe, South Africa, Tanzania, Sweden, Norway, AFROSAI-E	a) 20 b) 8	5	1. Update and use the existing audit tools to enhance quality of audit work and ensure compliance with international auditing standards. 2. Elaborate on parameters to measure impact. 3. In updating the Corporate plan, the SAI should pay attention to how it will implement and monitor the corporate plan annually. 4. Provide Quality Assurance with sufficient mandate to perform their tasks effectively.	SAI: 1. Improvement in communication during audit management. 2. Establishment of quality assurance unit. 3. Realization of the need for continuous update of audit manual.	will be undertaken		no

40	Costa Rica	2011	Evaluate compliance with procedures and guidelines established by the CGR Costa Rica for its organizational process or institutional planning support.	Institutional planning process in the CGR Costa Rica		Chile	a) 20 b) 3	25	<p>Perform additional instructive activities for monitoring the implementation of the Annual Operating Plan - AOP - to raise awareness again of the importance of the result of this evaluation, not just for the Institutional Strategic Plan but also for the Comptroller's Office Management Report. This will help in meeting specified deadlines. Briefings or short training sessions are recommended.</p> <p><input type="checkbox"/> Develop a methodology for allocating hours that takes into account the subject matter and complexity of the work involved in the processes and projects of the AOP with the aim of complementing the modality of the expert judgement.</p> <p><input type="checkbox"/> Collect and integrate into systems already in use those tools that currently allow inputs to be obtained for planning and that are still kept in spreadsheets. (For example the SEVRI.)</p> <p><input type="checkbox"/> Continue efforts necessary to ensure that the legislature has the power to approve or reject the request for resources listed in the budget of Costa Rica's CGR, in order to legally guarantee financial independence.</p> <p><input type="checkbox"/> Reiterate to all agencies involved in the development of the AOP the importance of cooperating with the response to annual self-assessment questionnaires on the internal control system prepared by the Corporate Governance Unit to help strengthen internal processes, thus enabling the CGR of Costa Rica to generate public value for Costa Rican society.</p>	As stated on the CGR Costa Rica website, the institution voluntarily submitted to external evaluation by counterpart agencies and their operational audit and institutional planning processes, under what is known as peer review. The studies were conducted by the Superior Audit Office of the United Mexican States and the Office of the Comptroller General of the Republic of Chile. In December both Supreme Audit Institutions gave a positive opinion of the two processes under study - both their rules and application - and presented some suggestions for improvement.	No	yes	yes Spanish
41	Ecuador	2012	The analysis of the regulatory framework	Institutional planning process Financial management process Training process		Chile	a) 4 b) 4	34	<p>1. Institutional Planning Process. - Consider attention to unforeseen events arising from requests from the administration and the public - Create a special unit to review asset declarations. - Request of the appropriate authority to increase staffing and improve redeployment and allocation of staff. - Review time and scope of audits the process of quality control. - Analyze the implementation of the requirements of Article 90 of the Law, specifically initial notification, communicating results and final conference. - Do away with the final conference given that results are communicated and the report does not constitute an official statement of the institution. Instead completion meeting was recommended.</p> <p>2. Financial Administration Process. A risk analysis was suggested of those institutions reluctant to meet obligation "five per thousand".</p> <p>3. Training Process. The training should be supplied according to the new organizational status quo of the CGE, generating motivation with respect to the importance of training for institutional development and meeting strategic goals. Strengthening internal training was suggested as was the consideration of development activities stemming from interest shown by staff.</p>		Follow-up on the report has not been carried out and as such the impact of measures adopted by the organization is unknown.	Yes - both. Ongoing evaluation and updating of the "Checklist - Appendix ISSAI 5600" would be useful in order to standardize criteria in line with current ISSAIs.	Yes Spanish
42	France	2012		Organisation		Portugal			report confidential				no
43	France	2012		Financial audit		Finland			report confidential				no

44	Finland	2012	The functionality of the NAOF's quality control system and its compliance with international standards and guidelines	1. Are the auditing practices and their quality controls suitably designed and operating in accordance with current national and international professional standards and guidelines? 2. Identify areas of strengths and make recommendations on areas in need of improvements in the light of international standards and best practices.	Norway (leader), Sweden, UK	a) N/A b) 5		15 recommendations were made, for details see the report.			yes	yes Eng
45	India	2012	To assess the extent the performance audit function adheres to applicable standards; to identify opportunities for improvement.	Audit Quality Management Framework	Australia (leader), Canada, Denmark, USA, Netherlands	a) N/A b) 12		10 recommendations were made. For details see the report.		The criteria were based on India CAG's <i>Auditing Standards and Performance Auditing Guidelines</i> . They also compared SAI India's performance audit practices with internationally accepted practices.		yes Eng
46	Poland	2012	To obtain assurance SAI of Poland is compliant with professional standards, improve its transparency, learn from other SAI's experience in the areas of interest and improve key business areas.	The entire audit approach including audit selection and planning, implementation, reporting and follow-up	The scope of the peer review was defined to cover NIK's audit approach including audit selection, planning, implementation, reporting and follow-up.	Denmark (leader), Lithuania, Netherlands, Austria	a) 32 b) 8	4 visits	11 recommendations were made. For details see the report.		yes	yes Eng
47	Iceland	2012	To assess whether the performance auditing practice of the INAO provides Parliament with independent, objective and reliable information on government performance.	performance audit	1. extent the performance audit reports and audit practice are in accordance with international standards; 2. What factors explain possible shortcomings in the quality of performance audits; 3. What impact INAO performance auditing has on government performance.	Netherlands, Norway, Sweden	a) N/A b) 5		a) to enhance a more deliberate strategic planning process b) to add more diversity in type and depth of audits (include more audits aimed at effectiveness or efficiency of the policy) c) more focus could also be reached in the audit design d) strengthen the structure of the reports e) to enhance the communication between auditees and INAO f) to share more the knowledge and skills	The INAO started implementing some of the peer reviewing team suggestions for improvement even before the audit report was concluded. They were considered in the strategic planning process for the years 2013-15 and in relation to changes in the structure of the reports.	Yes	yes Eng
48	Bolivia	2012	Verify the presentation of the special account (bank passbook) authorized to handle funds of the Canadian Cooperation in the executing agency, funds received and disbursements. Check the adequacy of the internal control structure in period examined.	Review / Audit Financial Statements 2011 of loan from Canada to the CGE.	Chile	a) 7 b) 5	49	7 recommendations were made, for details see the report.				yes Spanish
49	El Salvador	2012	Strengthen the management of the Sai of El Salvador in certain aspects which are identified with particular relevance to the achievement of its corporate goals.	Institutional organisational structure, regional offices, training and environmental auditing		a) 9 b) 5	14	1. Formulate and approve process and procedures to oversee audits of private firms, overseeing such audits in all its phases. 2. Annual guidelines that guide the annual planning of activities, according to analysis of risks. 3. Evaluate feasibility of design and implementation of the knowledge management system, internal and regional. 4. Collecting and evaluating information on environmental issues to prioritize actions of audit and formulate criteria for prioritization the audit activities.	Through the recommendations made, actions taken mostly in areas susceptible of improvement, particularly those related with the SAI of El Salvador policy and management, as well as the formulation and implementation of a guide for environmental audits.	In February 2013, follow-up was organised through the realization of the "workshop review among peers, planning and realization of recommendations"; objective was part of the execution of systematization of making recommendations and discussion of their progress.	Yes - check list contained in the Guide; also complementary list of aspects to verify was constructed. Suggestion: strengthen the check list considering aspects related to the devolution of functions.	no

50	Botswana	2012		Regularity audit, Performance audit		South Africa (leader), Zimbabwe, Malawi, Netherlands (organised by AFROSAI-E)	a) 1 b) 4	10		* SAI: Intensified training in collaboration with AFROSAI-E * Legislation: Ongoing revision (new public audit act under debate in Parliament)	Report on implementation of Action Plan to AFROSAI-E		no
51	Mauritius	2012	To determine whether audits comply with international standards and to make recommendations on how the quality of audits could be improved.		Audit work in general	South Africa (leader), Sweden	a) 25 b) 4	5	* Adapt the AFROSAI-E manual to their own circumstances. * Influence government to compile separate financial statements for departments/ ministries in order for the auditor to express separate audit opinions and ensure relevancy of reporting on financial matters.	SAI: AFROSAI-E manual customised			no
52	Bosnia & Hercegovina	2012	To strengten the professional capacity of the SAIs.	1. The legal framework, its application with special attention to the independence of the SAIs; 2. The Co-Ordination Board and the management of SAIs (excluding HR management); the development of professional skills and IT equipment; 3. The audit processes for financial and performance audits, focussed on practice, rather than on methodology; 4. The external communication, including reporting, follow-up and the relations with Parliaments and other stakeholders.		Sigma	a) b) 5	10	69 recommendations were suggested by the peer review team. For full list and their description, see the Annex II to the report.			yes	yes Eng
53	Bolivia	2013	Verify the special account (bank passbook) authorized to handle Canadian Cooperation funds in the executing agency. Check adequacy of the internal control structure in period examined.	Review / Audit Financial Statements 2012 of loan from Canada to the Office of the Comptroller General of the State of Bolivia.		Chile	a) 8 b) 5	8	Primarily, the prompt acquisition and commissioning of computer equipment which will facilitate the audit work of the CGE in Bolivia.	The audit carried out by Chilean CGR served to demonstrate to the Canadian Cooperation the good and proper use of funds and how they are helping to modernize the CGE.	yes (A follow-up of the previous audit 2012 was performed).	Yes, for the planning, execution and closing of work ISSAI 5600 guidelines were used.	no
54	Botswana	2013	Assess compliance with ISSAI		* Audit work in general, * Organisational functions in general	arranged by AFROSAI-E							no
55	Mauritius	2013	To assess the quality of our regularity audit in accordance with the risk based audit approach.	Regularity audit	Audit work in general	arranged by AFROSAI-E							no
56	Iraq	2013	1. to provide independent opinion on: FBSA performance audit function; extent to which it complies with the ISSAIs and best practice; compliance with requirements and standards of national work; 2. to identify opportunities for improvement to the FBSA's performance audit function (including the quality management framework).	Performance audit on two levels: * institutional level which includes the necessary environment to apply performance in FBSA such as mandate, commitment of management, and the institutional issues like the nature of staff, conditions of training, and the strategy of performance audit. * Level of single audit which focuses on the audits and reports such as: * selecting the audit objective and the auditees, the way of reporting and making recommendations and conclusions.		Netherlands	a) 21 b) 3	10	1. strengthen and support a consistent approach to performance audit. 2. prepare high quality reports. 3. Include a limited number of performance audits in the annual plan; 4. The priorities of the strategic plan should be set; 5. Audit process, reports - use more diagrams, charts, drawings (if possible). 6. Quality assurance and audit: - Include the reports submitted to the council of FBSA to make sure the learned lessons in reports have been included in the quarterly reports. - Include all the performance audit processes conducted in accordance with the new approach, in the processes of quality audit and its assurance. - Reconsider the balance between the carrot and stick policy towards auditors and the current policy of quality audit 6. re-think the procedures of human resources management 7. Consider the possibility of strengthening the FBSA's position in retrieving information. It would be helpful if the law would state an obligation to provide information (instead of the right of FBSA to retrieve information). 8. Consider the possibility of strengthening contacts with stakeholders to ensure that the message gets across and audits are optimally used.		"Yes, both. The peer review is beneficial experience that enhance credibility of the reviewing SAI: it includes the strength sides in the audit work and ways of its development in addition to show the aspects of improvement and development to reach to the stage of conducting the audit work in a good level." -"SAI of Iraq" (review team used SAI PMF as prime source for criteria.)	yes Eng	

57	Iceland	2013	financial audit practice and accordance with general practice standards	The extent to which the financial audit practice of the INAO is into line with the ISSAIs and what recommendations could be made to further improve the financial audit practice of the INAO.	1. What is the quality of the INAO's financial audits and to what extent are they in accordance with INTOSAI standards? 2. What recommendations can be given to improve the quality of financial audits? 3. How can the INAO's risk assessment concerning the financial audits be improved, to reduce the audit gap?	Netherlands, Norway, Sweden	a) N/A b) 5		9 recommendation were made. For details see the report.		yes	yes Eng	
58	Sweden	2013	To assess, considering national legislation, international standards and internal regulation, if the Riksrevisionen's audit quality control system is appropriate, well-functioning and well managed, creating the prerequisites for high quality audits	The control system quality	1. The overall strategic management of the SNAO; its capability and resources; and the quality control procedures in place across the organisation. 2. The methodologies applied to the Performance Audit and Financial Audit work streams to assess whether they are compliant with International Standards. 3. A sample of three Performance Audits and three Financial Audits to test compliance with the SNAO's procedures and International Standards, the evidence collected to support each audit and whether the reporting in each case was appropriate.	UK (leader), Finland	a) 50 b) 7	40	Overall conclusion: The SNAO is well managed and controlled, has a good understanding of ISSAIs for Performance Audit and applies them consistently. However, the SNAO needs to invest in Financial Audit practice to generate the maximum possible value from this work stream and demonstrate that it complies fully with ISSAIs. At the organizational level, the SNAO should: • Engage with its staff and stakeholders to ensure it understands fully the areas of greatest financial risk within the Swedish Government system. • Invest in its Financial Audit approach, staff training and IT infrastructure to facilitate full compliance with International Standards. With regard to Performance Audit, the SNAO should: • Promote consistency in the application of its Performance Audit documentation approach. • Drive further improvements in its Performance Audit practice. • Review its Performance Audit Handbook with the aim of generating efficiencies in the audit process. With regard to Financial Audit, the SNAO should: • Focus on articulating carefully the financial statement risks that exist and how to test them most effectively. • Continue to review its application of its Financial Audit methodology to ensure that it is demonstrating compliance with International Standards. • Develop policies that translate ISSAIs into a consistent approach to deliver its Financial Audits.	The peer review was concluded in January 2014 so the impact so far was in the form of plans. It has impacted strategic priorities and investments, which is reflected in the strategic plan, the operational plan and the audit plan.	The prioritized actions as a result of the peer review are integrated into the offices strategic priorities and operational plans which are followed up regularly.	Yes, primarily in the planning process. Once the peer review strategy was formulated the checklist was no longer relevant.	yes Eng
59	Sierra Leone	2013	1. to deliver a draft assessment, including a performance baseline, and a narrative report on the ASSL's performance 2. to support the process of developing the SAI PMF as a global tool for assessment and monitoring of the performance of SAIs against their mandates and against the ISSAIs.	1. SAI Performance, 2. Independence and Legal Framework, 3. Strategy for Organizational Development, 4. Audit Standards and Methodology, 5. Management and Support Structures, 6. Human Resources and Leadership, 7. Communication and Stakeholder Management.		IDI India Chile	a) 4 b) 3	17	Report does not include recommendations but rather observations. It is up to the SAI to determine the appropriate actions to take in response to the report.	The assessment is being used by the SAI in determining the content and nature of future donor support to the office, providing a benchmark against which to measure performance, and to inform the future update of its strategic plan.	Follow-up considered for late 2014	no, it was decided to use the SAI PMF	no

60	ECA	2014	Review of practice and follow-up of recommendations from ECA 2008 peer review.	1. to assess the ECA's performance auditing practice. 2. follow-up on the recommendations from the 2008 peer review.		Germany (lead), Sweden, France	a) 2 during the visits, ca. 100 people interviewed at the ECA b) 13 (7 from Germany, 4 from France and 2 from Sweden)	18 (130 work days for field work)	* need to streamline and speed up decision making; * to formulate more practical recommendations that should be clearly addressed to specific bodies at EU or national level; * to review the nature and content of the exchanges with the Commission as the main auditee; * to better take into account the perspectives of the Court's stakeholders when selecting and prioritising audits.	As the peers recognise, the ECA is undertaking as part of the Court's 2013 — 2017 strategy a range of initiatives designed to improve its performance audit practices with respect to the issues raised in the review. The ECA intends to consider the conclusions and recommendations of the peer review report in these initiatives after a dialogue with staff and stakeholders.		Yes, was considered for the planning and MoU drafting, when establishing the review plan and questionnaires.	yes Eng
61	Lithuania	2014	1. To provide an assessment of whether the NAOL complies with ISSAIs and international best practices); 2. To give recommendations for improvement of the NAOL	1. To what extent is the audit approach appropriate with regards to audit standards. 2. To what extent are the relations with the Parliament adequately managed		ECA Norway Finland	a) 44 b) 9					Yes, for MoU and the Check list	no yet
62	USA	2014	Provide opinions on the system of quality assurance	Peer review of GAO's audit practice		Norway UK Canada Bahamas Denmark	a) 3 b) 10	18			from the 2010 peer review	Peer review conducted according to national auditing standards consistent with ISSAI 5600. The checklist not explicitly used, but principles incorporated.	no yet (planned for Sept. 2014)
63	Belize	2014				Peru							
64	Paraguay	2014				Peru							
65	Honduras	2014				Dominican Republic							
66	Hungary	2014				France, Belgium							
67	Latvia	2014	To assess strategic and operational planning, audit methodology and practices, quality management, organizational setup (core audit, administrative and management functions) and staffing.			TBA	a) 4 b) app 7	23				Peer Review planned to be managed in compliance with ISSAI 5600	
68	Bangladesh	2014	To evaluate the OCAG performance against 3 domains of INTOSAI IDI PMF tool: A – SAI Reporting B – Audit Standards and Methodology C – Communication and Stakeholder Management	Performance of the SAI Bangladesh's Financial as well as compliance auditing practices against an agreed performance scale		India	a) 10 b) 3	study: 5 d actual field work:	final report to be finished by June 2014			Yes (for MoU) Peer Review to be conducted in accordance to the Draft IDI PMF version 3.0	

