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**Peer review survey 2015 – results and assessment**

The yearly peer review survey among the INTOSAI members was conducted according to the INTOSAI Strategic Plan 2011-2016 and the CBC Subcommittee for Peer reviews (further only Subcommittee) Action Plan 2013-2016 as noted by the XXI INCOSAI in Beijing 2013.

**A. Peer review survey process**

1. The survey was undertaken **between January and April 2015***.*
2. The INTOSAI members were delivered **a questionnaire** (see annex 1) via e-mail. In comparison to the 2014 questionnaire, there was one more question added that was soliciting expression of interest from the survey participating SAIs to willingly engage in the peer review as peer reviewing SAI.
3. The **INTOSAI membership list from INTOSAI web site and individual SAI web page were the main sources for contacts**. There were 191 SAIs as INTOSAI members according to data at INTOSAI web page (discounting for supra-national body ECA or INTOSAI Associate Members);
4. **INTOSAI members without web page**: 38 - Antigua and Barbuda, Bahamas, Burundi, Cameroon, Central African Republic, Chad, Congo, Djibouti, Equatorial Guinea, Eritrea, Ethiopia, Gabon, Gambia, Ghana, Grenada, Guinea, Guinea-Bissau, Guyana, Haiti, Holy See, Laos, Libya, Madagascar, Malawi, Mali, Monaco, Nauru, Netherlands Antilles, Papua New Guinea, Saint Kitts and Nevis, Sao Tomé and Principe, Suriname, Swaziland, Syrian Arab Republic, Togo, Tuvalu, Vanuatu, Zimbabwe (decrease by 2 against the 2014 numbers). The figure above means there is almost 20% SAIs form the INTOSAI community without any web page.
5. More SAIs have e-mail contact than their respective web page.
6. **INTOSAI members without any e-mail contacts**: 2 - Equatorial Guinea and Guinea (decrease by 2 against 2014 numbers).
7. **Questionnaire was undeliverable** (according to the web servers) **to: 12 SAIs for varied reasons** - the address was not valid address, etc... . (decrease by 5 SAIs against the 2014 numbers).
8. From the above, an assumption can be generated that **the questionnaire was sent and received at 177 SAIs** (193 SAIs less 2 INTOSAI members without any e-mail contact and less 12 INTOSAI members when the questionnaire was undeliverable).
9. The Subcommittee registered **72 replies** (increase by 26 against 2014 numbers) e.g. rate of return was around 41 % (increase by 13%. against 2014 numbers).
10. The **increased number of replies and filled-out questionnaires was**, among other factors**, due to involvement of the INTOSAI regional working groups and their secretariats** in the process (particularly OLACEF, PASAI and EUROSAI should be congratulated) that were asked to participate at the questionnaire dissemination.

**B. Peer review survey findings**

1. As of April 1st, 2015, in total **85 peer reviews conducted since 1999** were known to Subcommittee.
2. **The increase by 19 projects since the survey in 2014** was not only due to the new projects but also managing to collect the reports from the past not available so far.
3. There are **68 peer review related documents** (reports, memoranda and others like action plan, summary reports, press releases, etc. at the CBC web site <http://www.intosaicbc.org/>, in the document library. This number breaks further down to 48 reports and 8 memoranda:

|  |  |  |  |
| --- | --- | --- | --- |
|  | **language** | **number of reports** | **number of MoU** |
| **C:\Users\GAL\Pictures\flags individual countries\uk.gif** | **English** | **39** | **5** |
| **C:\Users\GAL\Pictures\flags individual countries\france.gif** | **French** | **1** | **x** |
| **C:\Users\GAL\Pictures\flags individual countries\russia.gif** | **Russian** | **1** | **x** |
| **C:\Users\GAL\Pictures\flags individual countries\germany.gif** | **German** | **3** | **2** |
| **C:\Users\GAL\Pictures\flags individual countries\spain.gif** | **Spanish** | **4** | **1** |
|  | **total** | **48** | **8** |

**4. The largest number of peer reviews** was conducted in 2012 – sixteen. The second year in numbers was 2014 when fifteen peer reviews were recorded. No peer reviews were registered in the year 2002 and 2003.

**5. Altogether 49 SAIs as peer reviewers** were involved in peer review projects during the period 1999 – 2015.

|  |  |  |
| --- | --- | --- |
| **participation as peer reviewer** | **SAI** | **engagement**  **sub-total** |
| 22 | Sweden | 22 |
| 21 | Netherlands | 21 |
| 20 | Norway | 20 |
| 16 | United Kingdom | 16 |
| 11 | Denmark | 11 |
| 9 | ECA | 9 |
| 8 | Canada, Germany | 16 |
| 7 | France, RSA, | 14 |
| 6 | Australia, | 6 |
| 5 | Poland, Chile, Perú | 15 |
| 4 | Austria, USA, Finland | 12 |
| 3 | New Zealand, Portugal | 6 |
| 2 | Costa Rica, Slovenia, Zimbabwe, Tanzania, Uganda, India, | 12 |
| 1 | Ireland, Luxembourg, Scotland, Belgium, Puerto Rico, Spain, Switzerland, Estonia, Latvia, Kenya, Lithuania, Malawi, Vietnam, Russia, Rwanda, Bahamas, Morocco, Kosrae, Honduras, Namibia, American Samoa, Guam, Slovakia, Eritrea | 24 |
| reviewing SAIs - total |  | 49 |
| total engagements |  | 204 |

**6. Selected facts from the survey:**

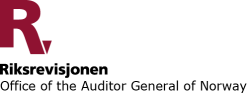
In period 1999 – 2015 there were **5.1 peer reviews per year** recorded in the INTOSAI community on average.

* In total, **49 SAIs were engaged as peer reviewer** (25% of INTOSAI membership).
* A peer **reviewing team was composed from 3.5 SAIs** in average.
* **Average number of the staff from reviewed SAI** directly involved in the peer review: **10.8;**
* **Average number of the staff from reviewing SAIs** directly involved in the peer review: **5.7**.
* **Average number of days spent by the peer reviewing team** at the peer reviewed SAI premises: **14.2 days**;
* **Topics and scope of the peer review varied widely according to the peer review goal**. They were like: management and organizational setup (core audit, administrative and management functions); legal framework; audit methodology, standards and manuals; planning and quality control; new types and areas for audit; making use of audit findings; auditors and SAIs staff training and development; assessment whether the performance auditing practice provides Parliament/legislative branch with independent, objective and reliable information on government performance; assessment of compliance with ISSAIs and best practice, providing opinion on the system of quality assurance; assessment of reviewed SAI strategic and operational planning, quality management, etc.
* **Recommendations ranged from few to several dozen** depending on the topics and depth of the given peer review and generalisation would be difficult;
* **Follow-ups by the peer reviewing team (regardless if by the original team or not) were very seldom**;
* **ISSAI 5600 and Checklist were used** primarily for constructing MoU, planning and selection of the questions used for peer review. National auditing standards, also SAI PMF were used; sometimes other tools for peer review were used in combination with ISSAI 5600 – like other ISSAIs, AFROSAI E checklist/Handbook on Quality Assurance.

**7. Since 1999,** **the most reviewed SAI were GAO US** **** – it was reviewed 4 times. However it should be noted, GAO is compelled to undergo a peer review every third year according to national standards. Another five SAIs were peer reviewed three times: Canada, Lithuania, Estonia, Indonesia and Poland and also it was the case with ECA. Eleven SAIs were reviewed twice (Romania, Slovakia, Switzerland, Norway, New Zealand, Uganda, France, Iceland, Bolivia, Botswana, Zambia), and another 43 SAIs were peer reviewed once (Czech Republic, Bulgaria, Denmark, FYROM, Mexico, Peru, Ireland, Tanzania, Austria, Mongolia, Montenegro, Costa Rica, Ecuador, Finland, India, El Salvador, Laos, Mauritius, Bosnia & Herzegovina, Federated States of Micronesia, Kazakhstan, South Sudan, Mauritius, Iraq, Sweden, Sierra Leone, Belize, Palestine, Chile, Senegal, Northern Mariana Islands, Paraguay, Dominican Republic, Tanzania, Bangladesh, Palau, Malaysia, Latvia, Spain and Sudan).

**8.** **SAI of Sweden  were involved in peer reviews as peer reviewer 22 times**,

followed by Netherlands C:\Users\GAL\Pictures\znaky NKI\netherlands.jpg21 times,

Norway  20 times and

UK 16 times.

These four SAIs accounted for **79 participations in the peer review process as peer reviewing entity**, e. g. **39 %** of all engagements.

**9.** **Peer review reports on hand and published on CBC web site** have individually the following break-down by SAIs:

|  |  |  |  |
| --- | --- | --- | --- |
|  | **SAI** | **report made in** | **language** |
| 23 | [Kazakhstan](http://www.intosaicbc.org/mdocs-posts/kazakhstan-2012-rus/) | 2012 | RUS |
| 24 | Lithuania | 2000 | ENG |
| 25 | [Lithuania](http://www.intosaicbc.org/mdocs-posts/lithuania2006report/) | 2006 | ENG |
| 26 | [Lithuania](http://www.intosaicbc.org/mdocs-posts/lithuania-2014-en/) | 2014 | ENG |
| 27 | [Mexico](http://www.intosaicbc.org/mdocs-posts/mexico2008report/) | 2008 | ENG |
| 28 | [Mexico](http://www.intosaicbc.org/mdocs-posts/mexico-2008-esp/) | 2008 | ESP |
| 29 | [Montenegro](http://www.intosaicbc.org/mdocs-posts/montenegro-2011/) | 2011 | ENG |
| 30 | [Netherlands](http://www.intosaicbc.org/mdocs-posts/netherlans2007report/) | 2007 | ENG |
| 31 | [New Zealand](http://www.intosaicbc.org/mdocs-posts/newzeeland2008report/) | 2008 | ENG |
| 32 | [Norway](http://www.intosaicbc.org/mdocs-posts/norway2005report/) | 2005 | ENG |
| 33 | [Norway 2011](http://www.intosaicbc.org/mdocs-posts/norway-2011-eng/) | 2011 | ENG |
| 34 | [Peru](http://www.intosaicbc.org/mdocs-posts/peru2008report_es/) | 2008 | ESP |
| 35 | [Poland](http://www.intosaicbc.org/mdocs-posts/polan2001report/) | 2001 | ENG |
| 36 | Poland | 2007 | ENG |
| 37 | [Poland](http://www.intosaicbc.org/mdocs-posts/poland-2012-eng/) | 2012 | ENG |
| 38 | [Slovakia](http://www.intosaicbc.org/mdocs-posts/slovakia-2001/) | 2001 | ENG |
| 39 | [Slovakia](http://www.intosaicbc.org/mdocs-posts/slovakia-2011-eng/) | 2011 | ENG |
| 40 | [South Sudan](http://www.intosaicbc.org/mdocs-posts/south-sudan-2013-eng/) | 2013 | ENG |
| 41 | [Sweden](http://www.intosaicbc.org/mdocs-posts/sweden-2013-eng/) | 2013 | ENG |
| 42 | [Switzerland](http://www.intosaicbc.org/mdocs-posts/switzerland-2008-de/) | 2008 | GER |
| 43 | [USA 2005](http://www.intosaicbc.org/mdocs-posts/usa-2005-en/) | 2005 | ENG |
| 44 | [USA 2008](http://www.intosaicbc.org/mdocs-posts/usa-2008/) | 2008 | ENG |
| 45 | USA 2011 | 2011 | ENG |
| 46 | [USA 2014](http://www.intosaicbc.org/mdocs-posts/usa-2014-eng/) | 2014 | ENG |
| 47 | [Zambia](http://www.intosaicbc.org/mdocs-posts/zambia-2012-eng/) | 2012 | ENG |
| 48 | [Zambia](http://www.intosaicbc.org/mdocs-posts/zambia-2014-eng/) | 2014 | ENG |

|  |  |  |  |
| --- | --- | --- | --- |
|  | **SAI** | **report made in** | **language** |
| 1 | [Austria](http://www.intosaicbc.org/mdocs-posts/austria2010report_de/) | 2010 | GER |
| 2 | [Bosnia and Herzegovina](http://www.intosaicbc.org/mdocs-posts/bosnia-and-herzegovina-2012-eng-full-report/) | 2012 | ENG |
| 3 | [Canada](http://www.intosaicbc.org/mdocs-posts/canada2004report/) | 2004 | ENG |
| 4 | [Canada](http://www.intosaicbc.org/mdocs-posts/canada2010report/) | 2010 | ENG |
| 5 | [Costa Rica](http://www.intosaicbc.org/mdocs-posts/costa-rica-2011-es/) | 2011 | ESP |
| 6 | [Denmark](http://www.intosaicbc.org/mdocs-posts/danmark2006report/) | 2006 | ENG |
| 7 | [Ecuador](http://www.intosaicbc.org/mdocs-posts/ecuador-2012-es/) | 2012 | ESP |
| 8 | [Estonia](http://www.intosaicbc.org/mdocs-posts/estonia1999report/) | 1999 | ENG |
| 9 | [Estonia](http://www.intosaicbc.org/mdocs-posts/estonia2005report/) | 2005 | ENG |
| 10 | [European Court of Auditors](http://www.intosaicbc.org/mdocs-posts/eca2008report/) | 2008 | ENG |
| 11 | [European Court of Auditors](http://www.intosaicbc.org/mdocs-posts/european-court-of-auditors-peer-review-report-2013-de/) | 2013 | GER |
| 12 | [European Court of Auditors](http://www.intosaicbc.org/mdocs-posts/european-court-of-auditors-peer-review-report-2013-fr/) | 2013 | FR |
| 13 | [European Court of Auditors](http://www.intosaicbc.org/mdocs-posts/european-court-of-auditors-2014-eng/) | 2014 | ENG |
| 14 | [Finland](http://www.intosaicbc.org/mdocs-posts/2012finlandeng/) | 2012 | ENG |
| 15 | [FYR of Macedonia](http://www.intosaicbc.org/mdocs-posts/fyromacedonia2007report/) | 2007 | ENG |
| 16 | [Iceland](http://www.intosaicbc.org/mdocs-posts/icelandicnationalauditoffice_2012peerreview/) | 2012 | ENG |
| 17 | [Iceland](http://www.intosaicbc.org/mdocs-posts/iceland-2013-eng/) | 2013 | ENG |
| 18 | [India](http://www.intosaicbc.org/mdocs-posts/india-2012-eng/) | 2012 | ENG |
| 19 | [Indonesia](http://www.intosaicbc.org/mdocs-posts/indonesia-2004/) | 2004 | ENG |
| 20 | [Indonesia](http://www.intosaicbc.org/mdocs-posts/indonesia2009report/) | 2009 | ENG |
| 21 | [Iraq](http://www.intosaicbc.org/mdocs-posts/iraq-2013-eng/) | 2013 | ENG |
| 22 | [Ireland](http://www.intosaicbc.org/mdocs-posts/ireland-2008/) | 2008 | ENG |

**10. Survey questionnaire solicited expression of interest** from the survey participating SAIs to willingly engage in the peer review as peer reviewing SAI. The participants were asked the following question:

*Would your SAI be interested to be put into the list of potential reviewing SAI? If yes, please, indicate (if known at this time): the areas your SAI would be willing to engage in, for example: management and organisation; legal framework; audit methodology, standards and manuals; planning and quality control, etc.*

The individual **17 SAIs with affirmative answer** to the above question were:

|  |  |  |  |
| --- | --- | --- | --- |
| **GROUP** | | **SAI** | **Field the SAI could be interested to be engaged as peer reviewer** |
| **EUROSAI** | ESTONIA | | * to be determinated/not specified in the questionnaire; * not as a leader |
|  | FRANCE | | Yes, but it depends on SAI availability and on its programs. |
|  | LATVIA | | * Financial audits |
|  | LITHUANIA | | * Management and organisation; * Audit methodology; * Standards and manuals; * Planning and quality control; * Communication practises. |
|  | GEORGIA | | * Introduction of Financial Audit Methodology; * Risk Based Audit Planning; * Quality Assurance System. |
|  | NETHERLANDS | | The Dutch SAI would be willing to engage in all areas, e .g. in management and organisation; legal framework; audit methodology, standards and manuals; planning and quality control, etc. |
| **OLACEFS** | HONDURAS | | * yes, but in 2016, not in 2015   audit methodology, management and organization, planning and quality control. |
| **ASOSAI** | INDONESIA | | * management and organisation * planning and quality control * internal governance * audit methodology * standards and manuals |
|  | KAZAKHSTAN | | * management and organisation; * audit methodology; * standards and manuals; * planning; * quality control. |
|  | MALAYSIA | | Yes. Operational level |
|  | VIETNAM | | * Legal framework; * Organisation; * Audit Planning; * Quality control. |
| **ARABOSAI** | LYBIA | | * Independence , legal framework |
|  | MOROCCO | | * management and organization; * legal framework; * audit methodology, * standards and manuals; * planning and quality control, etc. |
|  | IRAQ | | Within the framework of the development of the audit work in accordance with international standards. |
| **AFROSAI E** | SUDAN | | * legal framework * audit methodology |
|  | ZAMBIA | | * Audit Standards and Methodology * Communication and Stakeholder Management * Planning * Quality Control * Audit Manuals * Human Resources |
| **PASAI** | CNMI (Commonwealth  of the Northern Mariana Islands.) | | Probable area of expertise - audit methodology. |

The SAIs from the above table were passed onto the SAI of Austria that is preparing a project on SAI independence in collaboration with the INTOSAI General Secretariat and Austrian Development Agency (ADA) - operational unit of the Austrian Development Cooperation (ADC).

**C. Conclusions**

Overall, despite demanding peer review process, the peer review projects were welcomed by all parties involved. They viewed peer review **as opportunity** to confirm good work done by the reviewed SAI and also **to uncover gaps** in the reviewed SAI activities that, at the very end, could help establish **continuous improvement** at the reviewed SAI. Peer reviews provide **benefits to all participants** in form of information and experience exchange. Peer reviews remain valuable tool to provide the INTOSAI community members with inputs for their capacity building efforts, knowledge sharing and **help to build the SAIs as modern institutions in line with the four INTOSAI strategic goals** stated in the Strategic plan 2011 – 2016. The peer review position as valuable capacity building tool is also recognised by the INTOSAI and CBC leadership. **Number of performed peer reviews within INTOSAI community increases steadily and in the last four years it is above yearly long term average.** That could be viewed as INTOSAI community success as well as ISSAIs for they are accepted and used also for conducting the peer reviews.

However, the survey confirmed the observation from the past years **that imbalance can be observed** when in 2014 four SAIs were involved in 39% of the engagements of the SAIs in the peer review as peer reviewers. (see the graph 2 below) The efforts should be made to widen the circle of those SAIs providing the very demanding role of the peer reviewer. The first attempt was made by the Subcommittee for Peer Review in its 2015 questionnaire as described above.

The survey also confirmed that despite some improvement, the situation with SAIs web sites remains the same and **38 INTOSAI members (app. 20 percent of the INTOSAI members listed on the INTOSAI web page) do not have their own web page**.

The survey also confirmed enduring **imbalance in peer reviewed SAIs numbers if assessed from the point of the INTOSAI working groups** (see the graph 3 below):

It could be concluded that peer review promotion remains an effective tool to help rise the SAIs quality, image and prestige both on national and international level and peer reviews should be considered in broad context of the INTOSAI motto “Experientia mutual omnibus prodest”.