2016 meeting programme
1. **A bit of history**
   Members and meetings
   Peer review surveys
   Global peer review about SAIs independence
   Open discussion

2. **Revised INOSAI 5600**
   The presentation of the revised standard
   Milestones for the draft endorsement
   Open discussion

3. **New strategic development of the SC PR after 2016**
   Suggestions by the Chair and the SC 3 members
1. A *bit of history*
Members and meetings
14 members

Capacity Building Committee and INTOSAI-Donor Cooperation meetings
Cape Town - South Africa
2005 Sub-committee established with SAI Germany as Chair

2012 SAI Slovakia became Sub-committee Chair

Sub-committee meetings:

- 2007 in Bonn, Germany
- 2008 in Bonn, Germany
- 2010 in Bonn, Germany
- 2011 in Vienna, Austria
- 2012 in Luxemburg, Luxembourg
- 2013 in Bratislava, Slovakia
- 2014 in Lima, Peru
- 2015 in Stockholm, Sweden
Peer review surveys
# Surveys to date

<table>
<thead>
<tr>
<th>Year</th>
<th>Number of Peer Reviews Known to Date</th>
<th>Number of Reports</th>
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<tr>
<td>2012</td>
<td>52</td>
<td>38</td>
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<tr>
<td>2014</td>
<td>66</td>
<td>14</td>
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<tr>
<td>2015</td>
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<tr>
<td>Total</td>
<td>91</td>
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documents at CBC web [http://www.intosaicbc.org/]

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<thead>
<tr>
<th>language</th>
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<tr>
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<tr>
<td>Russian</td>
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<td>Spanish</td>
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<tr>
<td><strong>total</strong></td>
<td><strong>56</strong></td>
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SAIs engagement as peer reviewer
SAIs engagement by INTOSAI Regions

- EUROSAI (incl. ECA): 149
- OLACEFS: 18
- AFROSAI: 17
- ASOSAI: 4
- PASAI: 14
- CAROSAI: 1
- ARABOSAI: 1
# SAIs to become reviewing entity by regions

<table>
<thead>
<tr>
<th>INTOSAI REGION</th>
<th>Number of SAIs</th>
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<tbody>
<tr>
<td>EUROSAI</td>
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<tr>
<td>OLACEFS</td>
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<td>ASOSAI</td>
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</tr>
<tr>
<td>AFROSAI</td>
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<tr>
<td>CAROSAI</td>
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</tr>
<tr>
<td>PASAI</td>
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</table>
General facts from surveys

- In period 1999 – 2016 there were 5.4 peer reviews/year.
- In total, 54 SAIs were engaged as peer reviewer (28% of INTOSAI membership).
- A peer reviewing team was composed from 3 SAIs.
- Average number of auditors from reviewed SAI directly involved in the peer review: 12;
- Average number of auditors from reviewing SAIs directly involved in the peer review: 6.
- Average number of days spent by the peer reviewing team at the peer reviewed SAI premises: 14 days;
General facts from surveys

Topics and scope of the peer reviews varied according to the peer review goals:

- management and organizational setup (core audit, administrative and management functions);
- legal framework;
- audit methodology, standards and manuals;
- planning and quality control;
- auditors and SAIs staff training and development, etc.
Recommendations ranged from few to several dozen;
Follow-ups by the peer reviewing team were seldom;
ISSAI 5600 and Checklist were used primarily for constructing MoU, planning and selection of the questions used for peer review.
The peer review projects were welcomed by all involved. They viewed peer review as opportunity to:

- confirm good work done by the reviewed SAI;
- uncover gaps in the reviewed SAI activities;
- source and get ideas for continuous improvement in the given SAI audit activities and help to build the SAIs as modern institutions;
- benefit participants in form of information, knowledge and experience exchange.
Global peer review about SAI's independence
This project was initiated against knowledge from IDI Global Survey in 2013 that over 40% of SAIs reported cases of undue interference and a general lack of independence.
The project goals is to identify:

- problems related to 8 Mexico Declaration principles. The reports could become a tool to address reviewed SAIs’ Parliaments and media to rectify the situation.

- necessary measures for improving independence.
Steps done so far by the SC PR Chair:

**July 2015:** SAO SR gave presentations and advice the project auditor team on topics related to project process and methodology;

**August 2015:** INTOSAI Secretary General J. Moser asked SAO SR to become the project reviewer and SAO SR President K. Mitrík gave his consent;

**November 2015:** SAI of Norway was asked to joint the project as the reviewing team member;

**November 2015 – May 2016:** assisted to the INTOSAI GS to prepare the MoU for the project review;

**June 2016:** MoU was signed by J. Moser (INTOSAI SG), P. K. Foss (AG of Norway) and K. Mitrík (SAO SR President);

**July 2016:** ToR being prepared by the INTOSAI GS.
ISSAI 5600 revised
Peer Review Guide and PRAQ

Best practices and quality assurance
Peer review according to ISSAI 5600 revised

A peer review is *not an audit* but an assessment and advice provided voluntarily by peers. The decision to undergo a peer review is always *voluntary*.

The reviewed SAI is not bound by the conclusions and recommendations of the peer review team, and can decide how to use the results.
ISSAI 5600 revised
Peer Review Guide and PRAQ

Exposure draft

• available on ISSAI web page October 2015 – mid February 2016;
  • generated 138 comments and suggestions from 30 SAIs: 98 were accepted and 40 were noted.
<table>
<thead>
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<th>chapter</th>
<th>ISSAI 5600</th>
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<td>3</td>
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<td>5</td>
<td>Preparation and conduct</td>
<td>5 Memorandum of Understanding</td>
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<td>6</td>
<td>Follow-up and Evaluation</td>
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<td>8 Reporting</td>
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<td>9 Implementation of results, follow-up</td>
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Last milestones

TRANSLATION and handing over to GS

MAY 2016 SEPTEMBER 2016

ADOPTION by INCOSAI 2016

DECEMBER 2016
The result after uncounted versions and amendments is:
reader – friendly

clearly structured standard with the latest knowledge amassed over the time that was funneled into the standard.
3. New strategic development of the SC PR after 2016
Peer review promotion

The SC PR will continue to inform INTOSAI community and others on progress in the SC PR work, and other peer review related topics on:

www.intosaijournal.org
www.intosaicbc.org
www.issai.org
www.eurosai.org

and, occasionally, in form of presentations at expert seminars organised by entities like
Institute of Internal Auditors, Slovak Chapter
2017 – 2022 SC PR will:
- continue to develop and update the existing peer review documentation;
- further develop the PRAQ document to widen the scope of peer review areas;
- continue to promote peer review as a tool for quality assurance and capacity building through articles in electronic media in cooperation with INTOSAI Regional Organizations and other INTOSAI bodies;

2017 SC PR will:
- conduct a global survey among INTOSAI members followed by a study on peer review as method to apply INTOSAI assessment tools.
- support and perform a review of the *Global peer review on independence* project with SAI of Norway.

2018 SC PR will:
- hold a global conference on peer review as method to apply INTOSAI assessment tools.

2019 SC PR will:
- publish the results of the global survey, study and global conference in a comprehensive paper summing up the knowledge collected.