INTOSAI CBC Sub-Committee on Peer Reviews

Washington 18. 09. 2017

Supreme Audit Office of the Slovak Republic
Chair of the Sub-Committee on Peer Reviews

Meeting agenda today

1. Peer Review on Sub-Committee state of play.
2. Global peer review survey 2017 results.
3. INTOSAI Peer review on INDEPENDENCE project.
4. Conference 2018 *Peer review as a method of applying various INTOSAI assessment tools*.

1. Sub-Committee on Peer Review

state of play

9 meetings

2005 Sub-committee established with SAI Germany as Chair

2012 SAI Slovakia became Sub-Committee Chair

Sub-Committee 9 meetings:

- **2008 - Bonn, Germany**
- **2010 - Bonn, Germany**
- **2007 - Bonn, Germany**
- **2011 - Vienna, Austria**
- **2012 - Luxemburg, Luxembourg**
- **2013 - Bratislava, Slovakia**
- **2014 - Lima, Peru**
- **2015 - Stockholm, Sweden**
- **2016 – Abu Dhabi, at INCOSAI**

PARSIMONIA
COMMODUM
EFFECTIVITAS
INTOSAI
EXPERIENTIA MUTUA OMNIBUS PRODEST
ISSAI 5600
revised
released
UP UP AND AWAY LTD
ULTIMATE GOAL ACHIEVED AT
THE INCOSAI 2016 IN ABU DHABI

13 members

Global peer review survey 2017 results

Surveys to date

year
2012
2014
2015
2016
2017

General facts from surveys

- In 1999 – 2017: 6 peer reviews/year on average;
- 60 SAIs engaged as peer reviewer (32% of INTOSAI membership);
- A peer reviewing team composed from 3-4 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: 10 - 15 working days.

General facts from surveys

- Recommendations: from few to several dozen;
- Follow-ups were seldom;
- ISSAI 5600 and its appendix used for constructing MoU, planning and selection of the questions.
- The peer review projects welcomed by all. Opportunity to:
  - confirm work done by the reviewed SAI;
  - uncover gaps in the reviewed SAI activities;
  - source and get ideas for continuous improvement in the given SAI and help to build the SAIs as modern institutions;
  - benefit participants from information, knowledge and experience exchange.

The most frequent peer review topics

- management and organizational setup (core audit, administrative and management functions);
- legal framework and independence;
- audit methodology, standards and manuals;
- planning and quality control;
- training and SAI´s development.

Peer reviews to date – made and planned

year	number of peer reviews known to date	number of reports
1999 - 2012	56	38
2013 - 2014	25	14
2015	9	4
2016	4	1
2017...	9	5
total	103	62

Peer reviews to date products

language	number of reports	number of MoU
English	50	5
French	3	x
Russian	1	x
German	3	2
Spanish	4	1
Dutch	1	x
total	62	8

Survey questionnaire

0	Was your SAI subject to a peer review in 2016 and/or envisages one in 2017 – 2018?
1	Name the reviewing SAI(s). Indicate the peer review leader.
2	Time frame of the peer review
3	Objective of the peer review
4	Topics of the peer review
5	Number of staff involved in the peer review :
	- from reviewed SAI
	- from reviewing SAI(s)
6	Number of work days spent by the reviewing team at reviewed SAI premises (whole days per 8 hours/day - estimate)
7	Main recommendation(s) in peer review report
8	Is any follow-up planned?
9	What peer review documents (project, memorandum of understanding, report, and action plan etc.) were/will be made?
10	Are there any peer review documents available for publication on the CBC web site? If yes, please, attach them and send to the originator of this survey or add a hyperlink where they can be accessed.
12	Did/didn´t you use ISSAI 5600 for the peer review? Why?
13	Did/didn´t you use the ISSAI 5600 checklist for the peer review? Why?
14	**Would your SAI be interested to be put into the list of potential reviewing SAI? If yes, please, indicate (if known): the areas your SAI would be willing to engage in, for example: management and organisation; human resources; legal framework; audit methodology, standards and manuals; planning; quality control, etc.**
15	**Would your SAI be interested to attend a conference in June 2018 in Bratislava, Slovakia focusing on *The peer review as method to apply various INTOSAI assessment tools and capacity development?***

SAIs to become reviewing entity by regions

Questionnaire, question 14

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

SAIs to become reviewing entity by regions

EUROSAI **14**	**ESTONIA**
	FRANCE
	LATVIA
	LITHUANIA
	GEORGIA
	NETHELANDS
	ECA
	FINLAND
	SWITZERLAND
	GREECE
	POLAND
	HUNGARY
	ALBANIA
	SLOVAKIA

SAIs to become reviewing entity by regions

OLACEFS **4**	**HONDURAS**
	ECUADOR
	MEXICO
	EL SALVADOR

SAIs to become reviewing entity by regions

ASOSAI **7**	**INDONESIA**
	KAZAKHSTAN
	MALAYSIA
	VIETNAM
	NEPAL
	PAKISTAN
	BANGLADESH

SAIs to become reviewing entity by regions

ARABOSAI **4**	**IRAQ**
	LYBIA
	KUWAIT
	MOROCCO

SAIs to become reviewing entity by regions

AFROSAI **5**	**SUDAN**
	ZAMBIA
	TANZANIA
	GAMBIA
	CABO VERDE

SAIs to become reviewing entity by regions

CAROSAI	**ST. LUCIA**
PASAI	**CNMI (Nth Mariana Islands)**

SAIs to become reviewing entity by regions

INTOSAI REGION	Number of SAIs
EUROSAI	14
OLACEFS	4
ASOSAI	7
ARABOSAI	4
AFROSAI	5
CAROSAI	1
PASAI	1
Total	36

SAIs to attend a conference 2018 in Slovakia

Questionnaire, question 15

Would your SAI be interested to attend a conference in June 2018 in Bratislava, Slovakia focusing on

The peer review as method to apply various INTOSAI assessment tools and capacity development?

for more about peer reviews

visit CBC web

http://www.intosaicbc.org

Peer review

on

INTOSAI

Independence Project

INTOSAI independence project

The project was initiated against IDI Global Survey in 2013 conclusion that over **40 % of SAIs reported cases of undue interference** and a **general lack of independence**.

The project goals was to identify problems related to 8 Mexico Declaration principles.

INTOSAI independence project peer review

August 2015: INTOSAI Secretary General J. Moser asked SAO SR to become the project reviewer;

November 2015: SAI of Norway asked to join the project as the reviewing team member;

June 2016 – MoU for the project peer review signed by J. Moser (INTOSAI GS – Secretary General), P. K. Foss (AG of Norway) and K. Mitrík (SAO SR President);

July 2016 to March 2017 – peer review ToR prepared by the INTOSAI GS;

April 2017 – field work by the peer review team at the GS INTOSAI in Vienna, Austria;

June 2017 – 27. 06. 2017 final peer review report delivered to GS INTOSAI and Austrian Development Agency according to ToR.

INTOSAI independence project peer review

The three year project (2015-2017) and its review was based on seven peer reviews carried out in seven SAIs worldwide:

Albanian Supreme Audit Institution (EUROSAI)
Royal Audit Authority of **Bhutan** (ASOSAI)
Office of the Federal Auditor General of **Ethiopia** (AFROSAI)
Contraloría General del Estado de **Ecuador** (OLACEFS)
Auditor General's Department of **Trinidad and Tobago** (CAROSAI)
Cour des Comptes de la **Tunisie** (ARABOSAI)
The Auditor General's Office of **Vanuatu** (PASAI)

INTOSAI independence project assessment

Seven SAIs supported the project providing auditors to participate in seven peer review teams:

- Austrian Court of Audit (20 auditors)
- Department of the Auditor General of Bahamas (1 auditor)
- Federal Court of Accounts of Brazil (1 auditor)
- Accountability State Authority of Egypt (1 auditor)
- Office of the Auditor General of Ghana (1 auditor)
- Board of Audit of Japan (1 auditor)
- Court of Accounts of Moldova (1 auditor)

INTOSAI independence project assessment

The project products:

1. **Seven peer review reports**;
2. An anonymized **cross-cutting report** compiling the results of the seven peer reviews and measures related to the implementation of the principles of independence;
3. **A lessons-learnt report** on experiences gained during the peer reviews;
4. **A specific action plan** based on the recommendations from the peer reviews, to be adopted at a conference in December 2017 in Lima, Peru.

All together almost **400 pages** of final materials from the project were assessed.

INTOSAI independence project assessment

Selected findings and recommendations:

- The short-term objective of making reports has been achieved. The reports have been made and they were of high quality.
- The long-term objective of strengthening independence has not been achieved yet.
- **INTOSAI** could invite the SAIs that achieved initial and promising response from relevant stakeholders such as the parliament committees to share their progress and experience to a wider INTOSAI audience.

INTOSAI independence project assessment

Selected findings and recommendations

- **The reports** mapped the status of SAI independence in several countries and across all INTOSAI regions in a useful manner.
- **The cross-cutting report** provided a well constructed synthesis of the key issues in country reports.
- **The lessons learnt report** provided a self-evaluation - a very useful tool for INTOSAI learning.
- The project results achieved so far suggest that the international community could intensify its support to strengthen the independence of SAIs through an action plan related to the project and as well as INTOSAI cross-cutting priority 1 in Strategic plan 2017 – 2022.

INTOSAI independence project assessment

Selected findings and recommendations

- Referring to cross-cutting priorities no 1 and 2 of the INTOSAI Strategic Plan 2017-2022, the **INTOSAI and UN** could focus on joint efforts in achieving the UN SDG 16 through strengthening the independence of SAIs.
- **INTOSAI, DONOR COMMUNITY and UN** could more actively engage with other stakeholders at all levels to make them aware of and become active supporters of SAI independence.
- **THE DONOR COMMUNITY** could consider integrating SAI independence in existing programmes where relevant, while avoiding duplication of efforts.

INTOSAI independence project assessment

Selected findings and recommendations

- The conclusions and recommendations in the reports were stated in a concise and clear manner, reflecting the given circumstances in which the peer reviewed SAIs operate.
- The project peer review team acknowledged the challenge of making very specific recommendations.
- **INTOSAI** could regularly monitor and evaluate the development of the status of independence within the community, drawing pertinent conclusions and actions.
- Although the Mexico Declaration principles were upheld in general, some SAIs face difficulties to meet some of the principles.

INTOSAI independence project assessment

Selected findings and recommendations

- **The donor community** could consider how they could use existing bilateral and multilateral government dialogues in partner countries to raise the issue of SAI independence.
- **The donor community** could consider wider public exposure of success stories about its support of SAIs to enhance their independence and general development.
- **INTOSAI** could consider developing a formulae to define the appropriate level of proportion of state budget to be allocated to finance the SAIs.

Motivating and equipping SAIs to carry out peer reviews Conference 2018

SAIs currently have to their disposal a number of tools to measure or assess their performance. Though they can be applied differently according to their individual characteristics, one common approach in general can be observed under specific circumstance, and that is

the peer review approach.

The proposed conference should be then viewed not as marketing for any particular assessment tool, but INTOSAI tools that can be used for SAIs assessment in a peer review mode.

INTOSAI assessment and self-assessment tools

Peer Review Guide
CBC Guide - Building Capacity in SAIs
SAI Performance Measurement Framework (SAI PMF)
IT Self-Assessment (ITSA)
IT Audit Self-Assessment (ITASA)
ISSAI Compliance Assessment Tool (iCAT)
Capacity Building Needs Assessment
Institutional Capacity Building Framework Survey
PASAI Capability model
IntoSAINT

THE AIM OF THE CONFERENCE

- **To underline peer review position as a method** to apply various INTOSAI assessment tools.
- **To support more global application** of peer review as a method.
- **To present testimonials and lessons learned** on peer review used as method.
- **To strengthen the comprehensive global knowledge** about the individual tool´s advantages.
- **To inspire for further Successful Assessment Internationally** as one strong way for SAIs capacity development, learning and cooperation.

THE CONFERENCE AGENDA

Peer review – a method to assess public entity performance.

How important is to assess and report by SAIs their own performance using INTOSAI assessment tools in peer review mode?

Why should the SAIs assess and report on their performance - the donors´ perspective.

THE CONFERENCE AGENDA

Panel discussion

Is SAI

(Successful Assessment Internationally)

worth the effort?

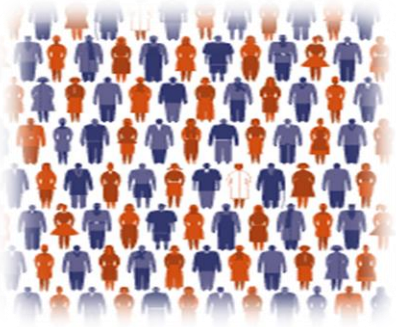
THE CONFERENCE AGENDA

Peer review method from peer reviewing and reviewed institution´s point of view.

Communicating the SAI (Successful Assessment Internationally).

Future of peer review as method to apply assessment tools within INTOSAI community.

TARGET AUDIENCE



- INTOSAI members interested in assessment tools, strengthening the international cooperation and capacity development;
- INTOSAI members considering assessment in their home SAI.
- Any wider INTOSAI audience;
- INTOSAI external partners engaged or having vested interest in INTOSAI assessment tools application.

WHEN?
June 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	**18**	**19**	**20**	21	22	23
24	25	26	27	28	29	30

WHERE?
BRATISLAVA, Slovak Republic

THANK
YOU
GRACIAS
ARIGATO
SHUKURIA
DANKSCHEEN
JUSPAXAR
GOZAIMASHITA
EFCHARISTO
TASHAKKUR ATU
YAQHANYELAY
SUKSAMA
EKHMET
MEHRBANI
GRAZIE
MAAKE
KOMAPSUMNIDA
PALDIES
BOLZÏN
MERCI
TINGKI
BÏYAN
SHUKRIA

? ¿ SUGGESTIONS ? ¿

? ¿ COMMENTS ? ¿

? ¿ OBSERVATIONS ?¿