



Sub-Committee on Peer Reviews

Peer reviews and survey 2020

From the history of the surveys

Background about the survey:

The peer review survey was conducted in February and March 2021 according to the INTOSAI Strategic Plan 2017 - 2022.

Respondents:

We registered 38 replies on the survey. In the survey **there were 11 questions**, there was also remark to express preliminary interest about participation at training seminar in autumn 2021 in Bratislava.

Interesting facts from the history

WHO would like to be a PEER REVIEWER by the regions:

EUROSAI: ESTONIA, ALBANIA, FRANCE, HUNGARY, LATVIA, POLAND, LITHUANIA, GREECE, GEORGIA, BULGARIA, NETHERLANDS, ECA, CROATIA, FINLAND, SWITZERLAND

OLACEFS: HONDURAS, ECUADORS, MEXICO, COSTA RICA, EL SALVADOR

ASOSAI: INDONESIA, KAZAKHSTAN, MALAYSIA, VIETNAM, IRAQ, NEPAL, BANGLADESH, PAKISTAN, VIETNAM

ARABOSAI: LYBIA, KUWAIT, MOROCCO, IRAQ

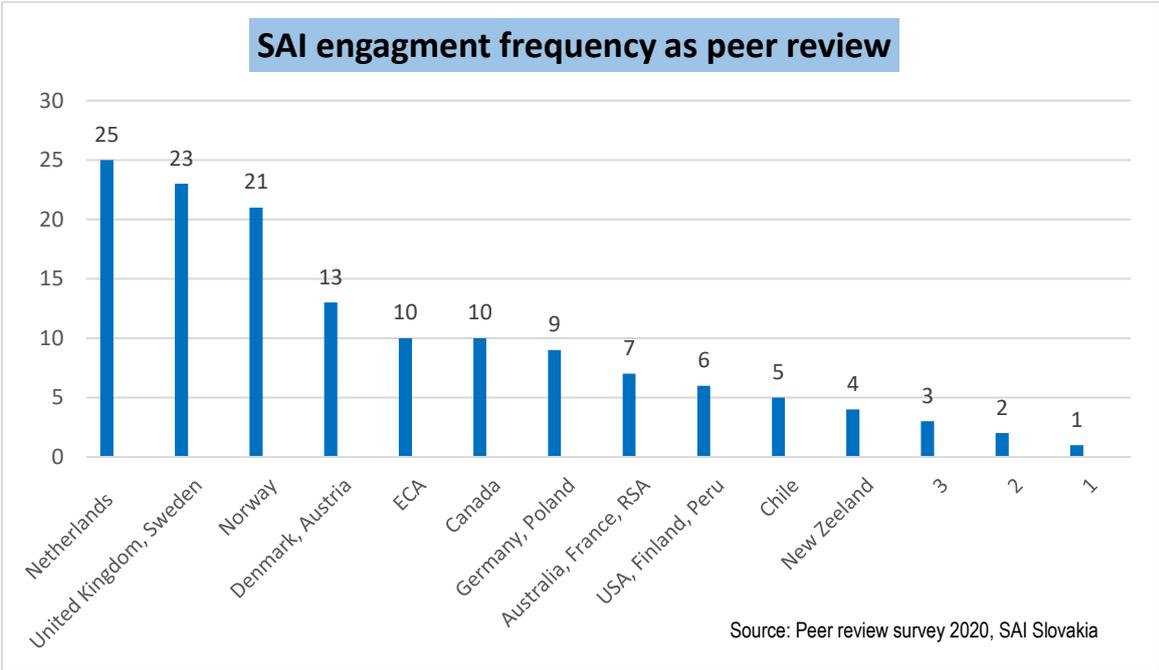
AFROSAI: SUDAN, GAMBIA, ZAMBIA, TOGO, TANZANIA, SOUTH AFRICA

CAROSAI: ST. LUCIA

PASAI: NORTHERN MARIANA ISLANDS

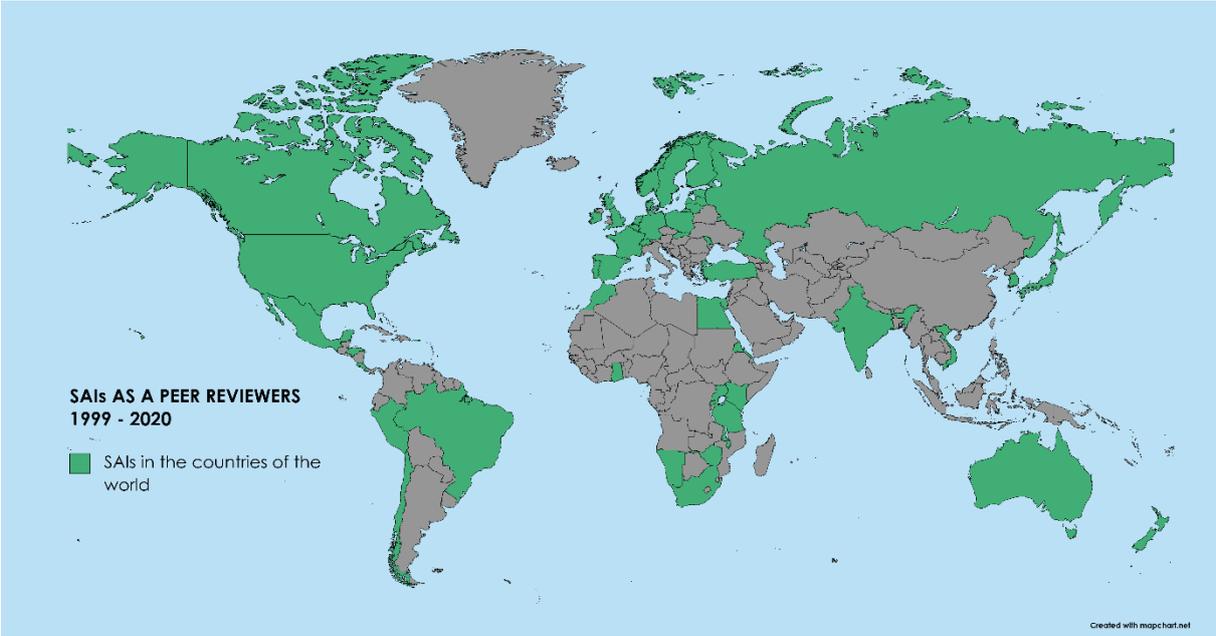
Portuguese SAIs: CABO VERDE

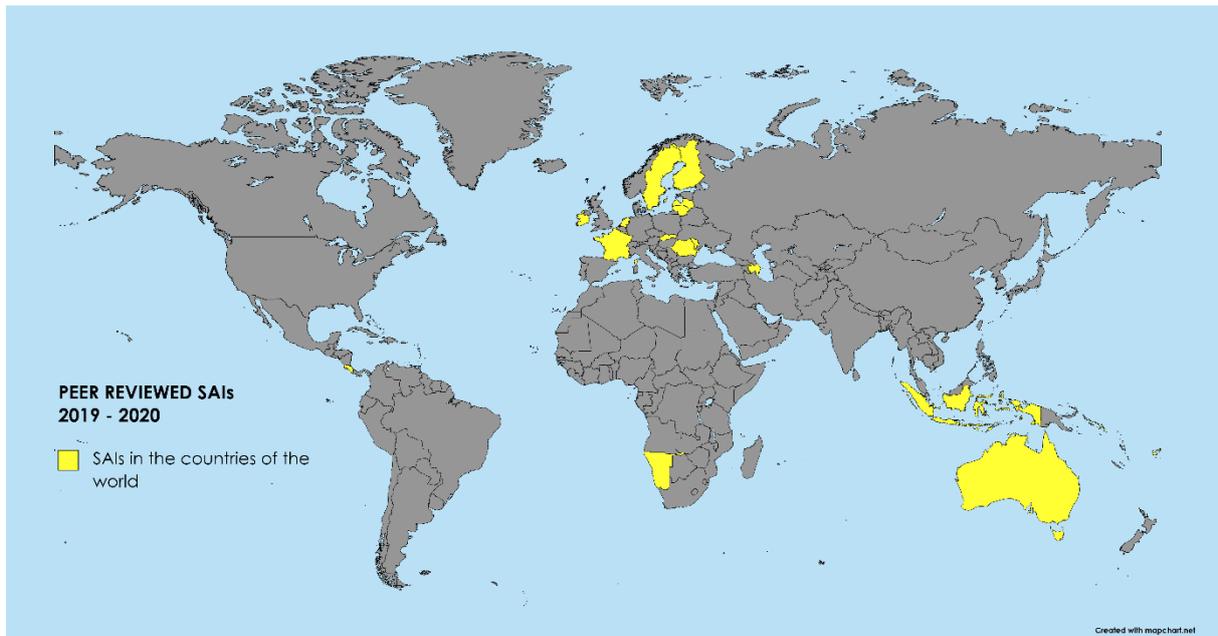
57 SAIs as a peer reviewers – were involved in peer review projects 1999 - 2020



Explanatory notes:

- 3- Estonia, India, Portugal, Zimbabwe, Lithuania
- 2- Switzerland, Turkey, Tanzania, Uganda, Brazil, Bahamas, Guam, Latvia
- 1-Belgium, Puerto Ricco, Costa Rica, Spain, Kenya, Malawi, Vietnam, Russia, Rwanda, Honduras, Morocco, Korea, Namibia, American Samoa, Slovakia, Eritrea, Ireland, Luxemburg, Mexico, Scotland, Moldova, Egypt, Ghana, Japan





The advantages for the reviewers:

- ✓ Confirm good work done by the reviewed SAI;
- ✓ Uncover gaps in the reviewed SAI activities;
- ✓ Get ideas for continuous improvement;
- ✓ Build the SAIs as a modern institutions;
- ✓ Benefit participants by exchanging knowledge and experience.

The advantages for the reviewing SAI:

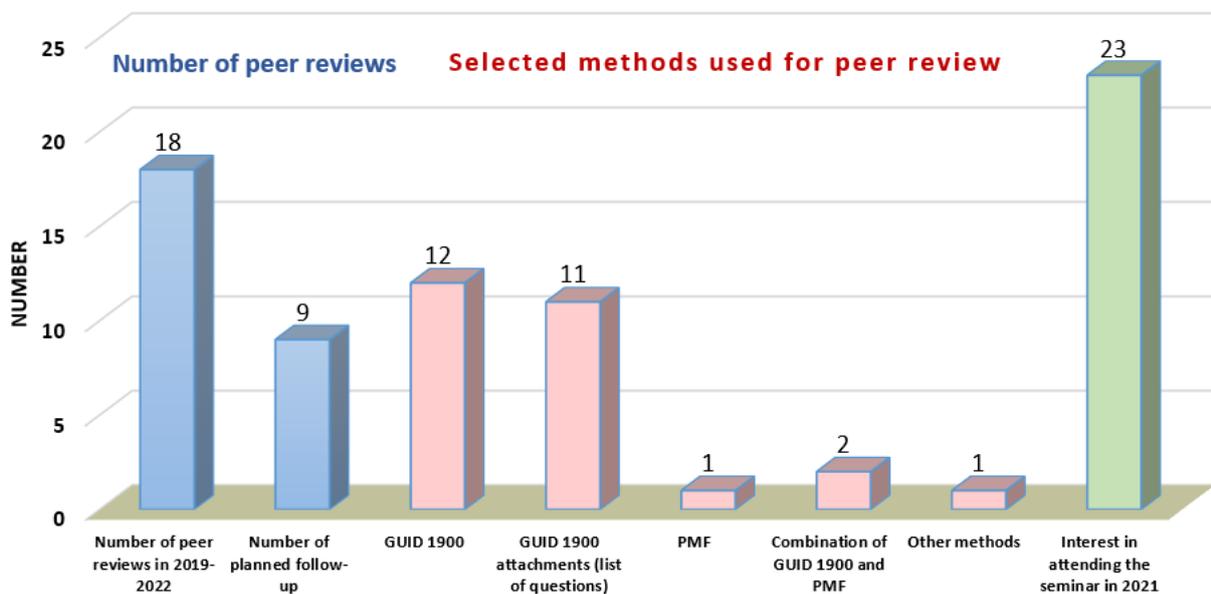
- ✓ Share best practices and good work to the reviewed SAI;
- ✓ Reciprocally, the two SAIs learn from each other;
- ✓ Be one who get ideas for better improvement;
- ✓ Help to build the SAIs as a modern institutions;
- ✓ Bring concrete benefits through the diverse perspectives and skills that come together in such a situation;
- ✓ Obtaining independent recommendations for improvement;
- ✓ Benefit participants by exchanging knowledge and experience.

Conclusion / findings from the survey

- Questionnaire was sent to all INTOSAI's members - **196 SAIs**, in detail **20 %** of total SAIs;
- We received a total of **38 responses**;
- The subject to a peer review were **18 SAI**, in detail **47 %** of total responses;
- The interest to attend a training seminar in autumn 2021 – **23 SAI's**;
- In period 1999 – 2020 there were 5,5 peer reviews per year;
- A peer review team was composed from 3-4 SAIs on average;
- Average number of auditors from reviewed SAIs directly involved in the peer review: **16 people**;
- Average number of auditors from reviewing SAIs directly involved in the peer review: **7 people**;
- Average number of days spent by the peer reviewing team at the peer reviewed SAI premise: about 277days. Pandemic measures COVID-19 have limited face-to-face meetings.

- Topics and scope of the peer review varied. They ranged from : mostly review of financial, compliance and performance audit practice of SAI.
- In most cases - provide recommendation for full compliance with the international audit standards (ISSAI);
- Follow – up by the peer reviewing team responded 50:50;
- In case for publishing the final report (other documents related to the peer review) the reviewed side prefer internal web side;
- GUID 1900 and its appendix were used primarily for constructing MoU, planning and selection of the question used for peer review.

Peer reviews 2019 - 2022



Questionnaire regarding the peer reviews which was sent to INTOSAI SAIs:

Q 0 - Was your SAI subject to a peer review in 2019 - 2020 and/or envisages one in 2021 - 2022?

If yes, please, proceed to Q 1.

If no, please, proceed to Q 11.

Q 1 - Name the reviewing SAI(s). Indicate the peer review leader.

Q 2 - Time frame of the peer review?

Q 3 - Objective of the peer review?

Q 4 - Topics of the peer review?

Q 5 - Number of staff involved in the peer review:

from reviewed SAI

from reviewing SAI(s)

Q 6 - Any follow-up planned?

Q 7 - What peer review documents (project, memorandum of understanding, report, and action plan etc.) were/will be made?

Q 8 - 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.

Q 9 - Did you use **GUID 1900** for the peer review?

Q 10 - Did you use **GUID 1900 appendix** for the peer review?

Q 11- Would your SAI be interested to attend a training seminar Getting ready for a peer review in autumn 2021 (October/November) in Bratislava, Slovakia focusing on hands-on and other practical aspects and experience in peer review? The seminar format will depend on the pandemic situation at the time and could take on-line or in-person format.

More details will be revealed in due time in all electronic information channels used by INTOSAI community and electronic mails targeting the audience interested in the topic.