

Work Plan for CBC workstream 2023-2025

Workstream: Sub-Committee on Peer Review

(SAO Slovakia)

INTOSAI will support SAIs in developing their capacity to maximize the value and benefit they bring to society by promoting the development of their professional capacities and capabilities. With an ambition to “leave no one behind,” Goal 2 informs INTOSAI decision-making on sustainable SAI capacity development in support of all INTOSAI members.

Goal 2 Strategic Objective	Workstream objective	Initiatives (timed)	Indicators	Risk assessment
<p>2.1 Promote, facilitate and implement INTOSAI-wide initiatives in support of SAI capacity development needs.</p> <p>2.2. Strategically partner, inside and outside INTOSAI, in support of DSAI professionalism, auditor professionalization, and SAIs’ ability to sustainably meet future challenges</p> <p>2.3 Share capacity development insights and practices and facilitate dialogue on capacity development challenges and opportunities.</p>	<p>Encourage SAIs within the INTOSAI community to undertake Peer Reviews and monitor progress.</p>	<p>Global Flyer Survey 2023 – Mapping Peer Review for 2021-2022. Completion Date: November 2023.</p>	<ul style="list-style-type: none"> Survey results available on the CBC website by May 2024. Percentage of responses from the NKI (target: increase from 15% to 25%). Analysis of feedback from the survey participants to assess the success rate and representativeness. Number of recommendations generated from survey findings. Publication of an executive summary of survey results and their implications on the CBC website. 	<ul style="list-style-type: none"> Key Risk: Limited survey responses (only 15% of NKI responded). Mitigation: Continuous promotion of the survey via newsletters, direct outreach, and a potential second round of surveys to boost participation.
	<p>Promote the importance of Peer Reviews in SAI capacity development and enhance knowledge of SAIs in Peer Review processes.</p>	<p>Create a short list of experts: INTOSAI members with expertise in Peer Reviews. Completion Date: November 2023.</p> <p>Develop training materials: Focused on Peer Review procedures (per INTOSAI GUID 1900). Completion Date: October 2024.</p> <p>Conduct Webinar/Workshop/Training: Focused on Peer Reviews.</p>	<ul style="list-style-type: none"> Number of experts identified (target: 10 experts by November 2024). Short list of experts published on the CBC website. Training materials developed (with feedback from experts and stakeholders). Number of downloads or requests for the training materials (target: 50 downloads in the first month). Number of SAIs participating in the Peer Review training webinars or workshops (target: 20 SAIs). 	<p>Key Risk: Low participation due to resource constraints and time conflicts with other INTOSAI activities. Mitigation: Early initiation of communication with potential participants and use of flexible scheduling. Continuous promotion of the benefits of Peer Reviews.</p>

	Completion Date: November 2024.	<ul style="list-style-type: none"> • Post-training survey to assess participant satisfaction and learning outcomes (target: 85% satisfaction rate). • Creation of a follow-up plan to monitor the practical application of training by participating SAls. 	
Share experiences and outputs related to Peer Reviews (ToRs, MoUs, Reports).	<p>Continuous posting of Peer Review outputs (ToRs, MoUs, reports) on the CBC website.</p> <p>Publication of articles and blogs on relevant topics (e.g., best practices in peer review, emerging trends, and challenges), with a focus on making complex topics accessible and engaging for a wider audience.</p>	<ul style="list-style-type: none"> • New Peer Review outputs posted on the CBC website • Tracking the number of website visits or document downloads (target: increase traffic by 15% annually). • Monthly updates to ensure documents remain current and relevant. • Feedback from SAls and INTOSAI members regarding the usefulness of the posted outputs. 	<p>Key Risk: Low interest from the INTOSAI community in using the shared outputs.</p> <p>Mitigation: Enhance the visibility of the website by actively promoting it through various channels (newsletters, webinars) and encouraging engagement from the community.</p> <p>Strengthen cooperation with CBC and KSC committees to amplify dissemination.</p> <p>Engage well-known authors and practitioners for blog and article contributions, ensuring fresh perspectives and expert insights.</p>
Amend Peer Review Guidance: Review and update INTOSAI GUID 1900 based on evolving standards.	<p>Amend INTOSAI GUID 1900: Depending on developments in INTOSAI standards.</p> <p>Completion Date: 2025. (Note: The project may have to stand over to 2026 if FIPP does not accept the project for 2025, or if there is not realistic time in 2025 given that INCOSAI already takes place in October 2025).</p>	<ul style="list-style-type: none"> • Initial review process completed by the end of Q1 2025. • Number of amendments proposed and incorporated into the INTOSAI GUID 1900. • Percentage of SAls and experts consulted for feedback on the amendments (target: 75% of target audience reached). • Amended version of the INTOSAI GUID 1900 published and distributed by December 2025. • Number of SAls adopting the amended guidelines within the first year of publication. 	<p>Key Risk: Time conflicts or lack of participation in reviewing and amending the INTOSAI GUID 1900.</p> <p>Mitigation: Continuous communication and promotion of INTOSAI GUID 1900 as a critical resource for Peer Review evaluations.</p> <p>Early engagement with SAls to secure their participation in the amendment process.</p>