



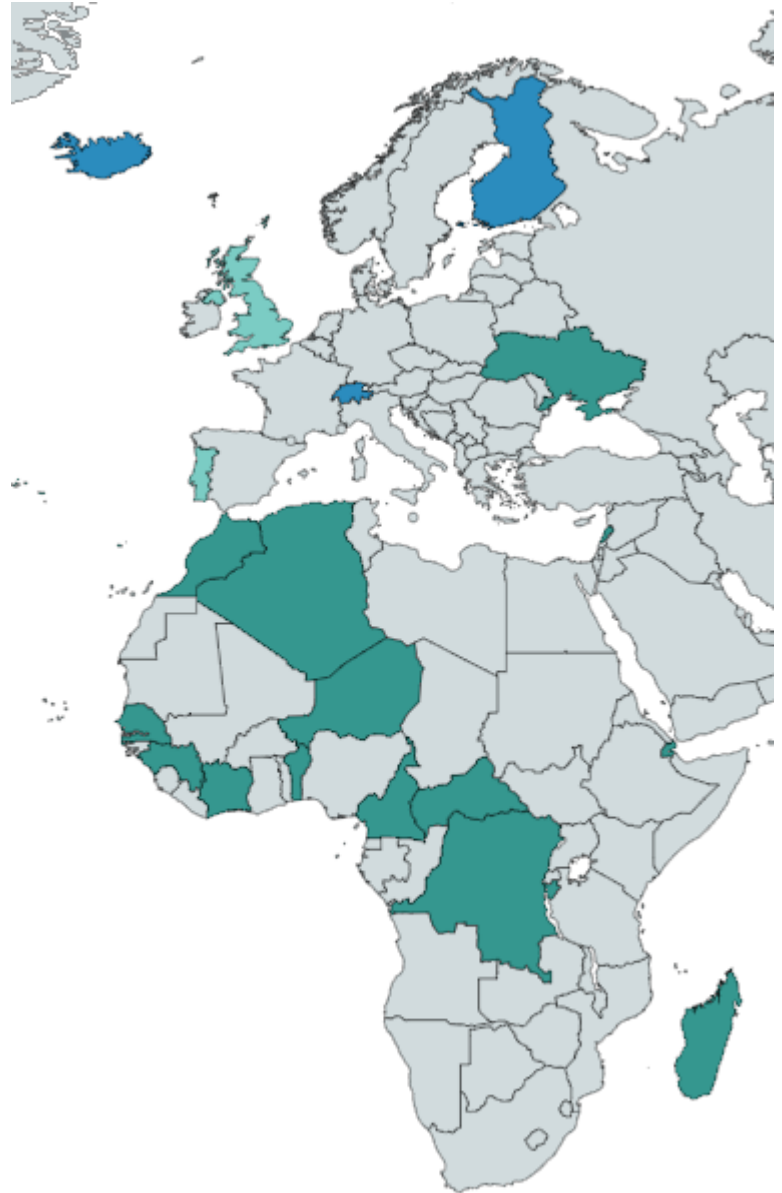
EVIDENCE MANAGEMENT DURING A PEER REVIEW

A few insights



THE COUR DES COMPTES, PEER REVIEWS AND TWINNINGS

- A few peer reviews:
 - Peer reviewed by UK NAO, SAI Portugal
 - Peer reviewed SAI Finland, Switzerland, ECA, Iceland (2026/2027)
- But quite involved in twinnings and capacity building projects based on a strength and weaknesses analysis





A DEFINITION OF EVIDENCE MANAGEMENT

- Evidence management refers to the systematic process of:
 - collecting,
 - organizing,
 - storing,
 - preserving,
 - analyzing,
 - and presenting evidence
- In a way that ensures its **authenticity, reliability, integrity, and admissibility.**



EVIDENCE MANAGEMENT IN GUID 1900

*Engaging in a peer review involves considerable investment in terms of time, effort and resources for the reviewed SAI and for the SAIs providing the members of the peer review team. Any peer review must represent an efficient and effective use of these resources. (**Strategic consideration §1**)*

*To ensure that the investment reaps worthwhile results, SAIs planning a peer review will benefit from having a clear view on the following: focus and scope of the peer review, taking account of resources and constraints (**Strategic consideration §2**)*

*It is therefore important that any significant differences and misconceptions about the expected outcomes are sufficiently discussed and resolved early in the process. (**Strategic consideration §6**)*

*It is normally not necessary in a peer review, unless specifically agreed as part of the approach, to corroborate evidence with substantive testing (as would be required for an audit). Interview does not necessarily need to be formally corroborated, although it is good practice to document the information and have it signed (**Fieldwork §3 and 4**)*



EVIDENCE MANAGEMENT IN GUID 1900 – KEY PRINCIPLES

In a nutshell: evidence, data and documentation are key in the process but keep the process simple, clear and limited!



MEMORANDUM OF UNDERSTANDING

GUID 1900: What confidentiality rules apply? What are the rules and requirements for the reviewed documentation in terms of access, handling and archiving? Are there any conditions that limit the peer review team's rights to access specific information?

In our MoUs

- **Peer review team:** respect ISSAI130 ensure the security of all files, respect the confidentiality, file evidence for 5 years
- **Peer reviewed SAI:** provide all requested evidence, provide translation if needed, provide assistance for accessing data

Blind spot: use of AI



EVIDENCE COLLECTION: WHAT TO AVOID

Unnecessary time wasted exchanging documents

In the peer reviewed SAI:

Login Problem
(Forgotten Password)



Browser compatibility
and document size
issues

In the reviewing team:

Time-consuming sorting
and renaming



Tracking of submitted
documents



ORGANIZING AND STORING: SAI PMF AS A BASIS

Using SAI PMF for a peer review is not widespread:

About 15 SAI PMF are peer reviews (e.g., Ukraine)

Meaning most peer reviews are not SAI PMF

However, SAI PMF can be useful, especially for evidence:

- All fields of a peer review are covered by SAI PMF
- Types of evidence are listed
- Links with ISSAIs are systematically provided

➤ SAI PMF useful for:

- Evidence request
- Evidence organization
- Evidence storage
- Follow up



QUESTIONS ?
DISCUSSION