

## Survey 2015 and 2016

The list of individual SAIs willing to become peer reviewing SAI based on surveys 2015 and 2016:

EUROSAI	ESTONIA
	FRANCE
	LATVIA
	LITHUANIA
	GEORGIA
	NETHERLANDS
	ECA
	FINLAND
	SWITZERLAND
	GREECE
	POLAND
OLACEFS	HONDURAS
	ECUADOR
	MEXICO
ASOSAI	INDONESIA
	KAZAKHSTAN
	MALAYSIA
	VIETNAM
	NEPAL
	PAKISTAN
	VIETNAM
	VIETNAM
ARABOSAI	LYBIA
	KUWAIT
	MOROCCO
	IRAQ
AFROSAI	SUDAN
	ZAMBIA
	TANZANIA
CAROSAI	ST. LUCIA
PASAI	CNMI (Commonwealth of the Northern Mariana Islands.)

### Survey conclusions

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.

## Sub-Committee on Peer Reviews



<http://intosaicbc.org>

Flyer made by SAI of Slovakia, Subcommittee Chair



## Sub-Committee on Peer Reviews

## Peer review survey 2016

## Facts and findings



## Survey 2016

The yearly peer review survey among the INTOSAI members was conducted according to the INTOSAI Strategic Plan 2011-2016 and the CBC Subcommittee for Peer reviews Action Plan 2013-2016.







### Process

The survey was undertaken in May and June 2016. The INTOSAI members were delivered a questionnaire via e-mail. In comparison to the 2015 questionnaire, there were two more questions to express preliminary interest participation at a seminar/conference to be devoted to the issues of peer review, SAI PMF and their mutual relationship. The survey questionnaire registered 41 replies.

### Findings

As of July 1<sup>st</sup>, 2016, since 1999, 91 peer reviews were known to Subcommittee.

There are 56 peer review reports and 8 memoranda at the CBC library on <http://www.intosaicbc.org/>.

language	reports	MoUs
 English	45	5
 French	2	x
 Russian	1	x
 German	3	2
 Spanish	4	1
 Dutch	1	x
total	56	8

### The largest number of peer reviews

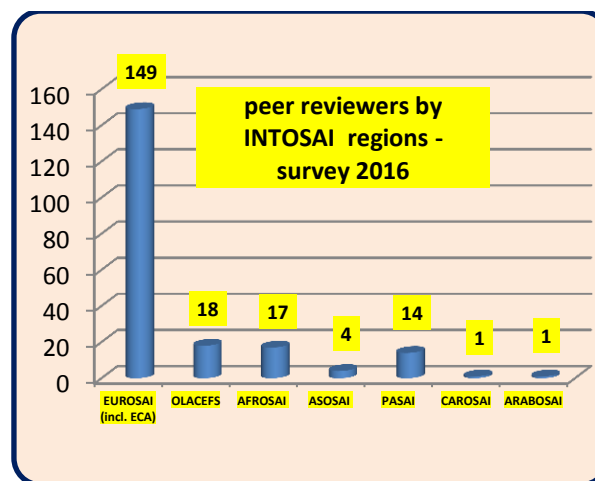
was conducted in 2014 – seventeen. The second year in numbers was 2012 when sixteen peer reviews were recorded. No peer reviews were registered in the year 2002 and 2003.

## 54 SAIs as peer reviewers

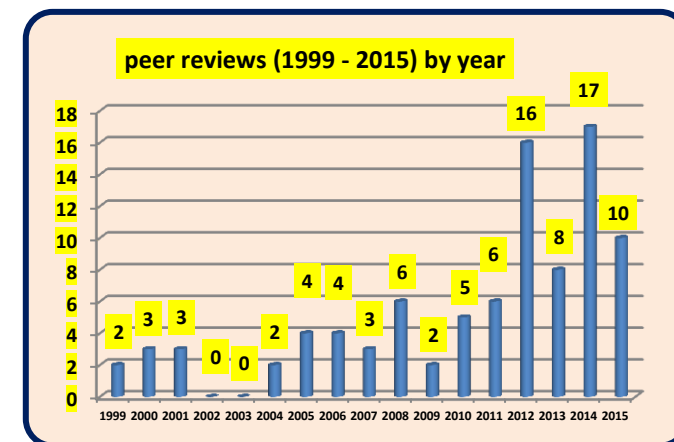
were involved in peer review projects 1999 – 2016.

SAI	as peer reviewer
Netherlands	23
Sweden	22
Norway	20
United Kingdom	16
Denmark	11
ECA, Germany	9
Canada	8
Australia, France, RSA	7
Austria, Peru	6
Poland, USA, Chile	5
Finland	4
New Zealand, India, Portugal	3
Switzerland, Slovenia, Zimbabwe, Tanzania, Uganda, Guam, Brazil	2
Belgium, Puerto Rico, Costa Rica, Spain, Estonia, Latvia, Kenya, Zimbabwe, Portugal, Lithuania, Malawi, Viet Nam, Russia, Rwanda, Bahamas, Honduras, Morocco, Kosrae, Namibia, American Samoa, Slovakia, Eritrea, Ireland, Luxembourg, Mexico, Scotland	1

### The peer reviewers' engagement in all peer review projects since 1999 by INTOSAI regions\*



\* SAI of USA and Canada not included



### Facts:

- ✓ In period 1999 – 2016 there were 5.4 peer reviews per 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;
- ✓ Topics and scope of the peer review varied widely according to the peer review goal. They ranged from: management and organizational setup (core audit, administrative and management functions); legal framework; audit methodology, standards and manuals; planning and quality control; making use of audit findings; auditors and SAIs staff training and development; assessment whether the performance auditing practice provides Parliament/legislative branch with independent, objective and reliable information on government performance; providing opinion on the system of quality assurance; to the assessment of SAI strategic and operational planning, 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.