

Surveys 2015, 2016 and 2017

The list of 37 individual SAIs willing to become peer reviewing SAI based on surveys 2015, 2016 and 2017

EUROSAI	ESTONIA
	FRANCE
	LATVIA
	LITHUANIA
	GEORGIA
	NETHERLANDS
	ECA
	FINLAND
	SWITZERLAND
	GREECE
	POLAND
	HUNGARY
OLACEFS	ALBANIA
	HONDURAS
	ECUADOR
	MEXICO
ASOSAI	EL SALVADOR
	INDONESIA
	KAZAKHSTAN
	MALAYSIA
	VIETNAM
	NEPAL
	PAKISTAN
	VIETNAM
	BANGLADESH
	IRAQ
ARABOSAI	LYBIA
	KUWAIT
	MOROCCO
	IRAQ
AFROSAI E	SUDAN
	ZAMBIA
	TANZANIA
CAROSAI	GAMBIA
	ST. LUCIA
PASAI	Northern Mariana Islands.
Portuguese SAIs	CABO VERDE

Survey conclusions

The peer review surveys continued being welcomed by participants 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
- ✓ 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

INTOSAI



Sub-Committee on Peer Reviews

Peer review
survey 2017

Facts and findings



Survey 2017

The yearly peer review survey among the INTOSAI members was conducted according to the INTOSAI Strategic Plan 2017-2022.







Process

The survey was undertaken in June and July 2017. The INTOSAI members were delivered a questionnaire via e-mail. In comparison to the previous questionnaires, 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 registered 48 replies.

Findings

As of August 1st, 2017, since 1999, 107 peer reviews undertaken or being planned were known to Subcommittee.

There are 62 peer review reports and 8 memoranda at the CBC library on <http://www.intosaicbc.org/>.

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

The largest number of peer reviews

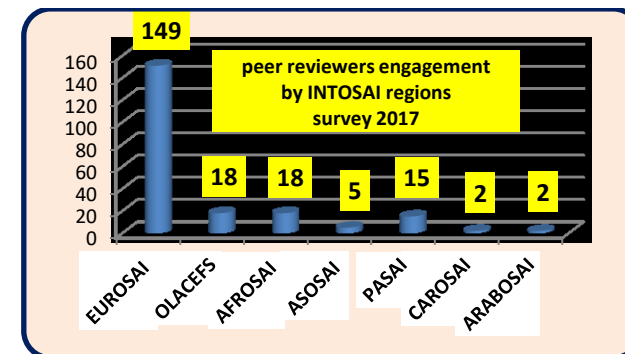
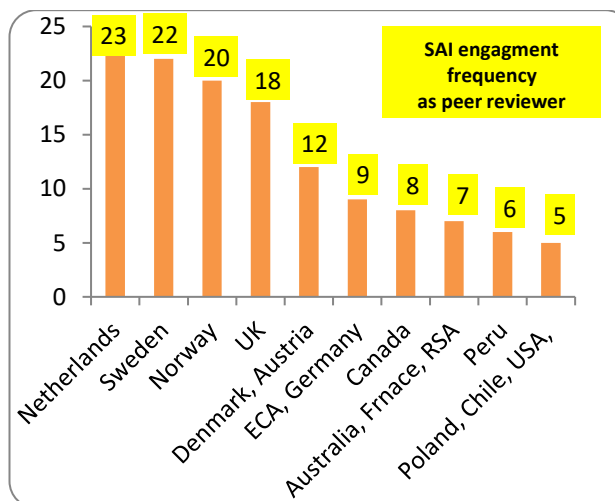
was conducted in 2014 – seventeen. The second year in numbers was 2012 when sixteen peer reviews were recorded. No peer reviews were registered in the year 2002 and 2003.

57 SAIs as peer reviewers

were involved in peer review projects 1999 – 2018.

SAI	as peer reviewer
Netherlands	23
Sweden	22
Norway	20
United Kingdom	18
Denmark, Austria	12
ECA, Germany	9
Canada	8
Australia, France, RSA,	7
Peru	6
Poland, USA, Chile	5
Finland	5
New Zealand	4
India, Portugal	3
Switzerland, Slovenia, Zimbabwe, Tanzania, Uganda, Guam, Brazil, Bahamas	2
Belgium, Puerto Rico, Costa Rica, Spain, Estonia, Latvia, Kenya, Zimbabwe, Portugal, Lithuania, Malawi, Viet Nam, Russia, Rwanda, Honduras, Morocco, Kosrae, Namibia, American Samoa, Slovakia, Eritrea, Ireland, Luxembourg, Mexico, Scotland, Moldova, Egypt, Ghana, Japan	1
total	57

The peer reviewers' engagement in all peer review projects since 1999



Facts:

- ✓ In period 1999 – 2017 there were 5.4 peer reviews per year.
- ✓ In total, 57 SAIs were engaged as peer reviewer (29.4% of INTOSAI membership).
- ✓ A peer reviewing team was composed from 3-4 SAIs on average.
- ✓ 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.