

Peer Review Ambassadors



„The findings produced by the Peer Review of the Austrian SAI confirmed the good work done in recent years and the steps taken to advance reform. For the Austrian SAI, the Peer Review exercise was an overall rewarding and enriching experience. Sharing lessons learnt and ideas with peers help us enhance our own mission performance. By publishing the long form peer review report, the Austrian SAI demonstrates that transparency is of key importance even in internal SAI affairs. “



Dr. Josef Moser, President of the Austrian Rechnungshof

“[...] Estonia was preparing to the future accession to the European Union and gaps in its financial management and accountability, internal control and internal audit created great challenges for the NAOE [National Audit Office of Estonia].



Mihkel Oviir, Auditor General, Estonia

Peer Review (PR) helped to plan the role of the NAOE in the process and the steps necessary to meet these challenges, including changes in legal acts, creation of a relevant parliamentary committee etc. [...] Periodical PR should be obligatory and its main results public. I admit that maybe not all colleagues share my position, but I am of the opinion that we owe it to the taxpayers of our own state as well as to a wider circle of our supporters. [...] The PR experience is bilaterally beneficial, both will find subjects for thinking and for learning. [...] PR is an important quality assurance tool and I can strongly recommend the organisation of it to all colleagues. The NAOE is designing the conduction of its third PR with the aim to get an assessment whether we are on the right path in implementing ISSAIs and in assuring high quality of our work.”



“In 2008, The European Court of Auditors (ECA) was peer reviewed for the first time by the SAIs of Canada (team leader), Austria, Norway and Portugal. In addition, the ECA led the 2010/2011 peer review, with Austria and Finland, of the SAI of Norway. The ECA's experiences of being reviewed and of reviewing have been very positive, helping our institution to create a culture of continuous improvement and demonstrating to our stakeholders that we are committed to promoting transparency and accountability, not only for others but also for ourselves.

The ECA is, therefore, convinced of the benefits of such reviews and is currently planning to start its next peer review in 2012.”



Vitor Caldeira, President of the European Court of Auditors

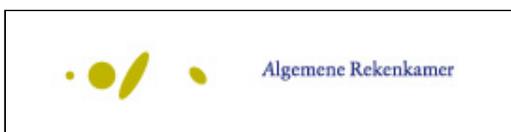


Prof. Dr. Dieter Engels, President of the Bundesrechnungshof, Germany

“Peer reviews provide benefits for all participants. The reviewing SAIs gain a deeper insight into the procedures and methods of a peer organisation. Thus, they can identify good practices by comparing their own structure and procedures to those of the reviewed SAIs. The German SAI has so far participated in four peer reviews and each time we identified helpful suggestions and ideas for our own work. “



what dynamics we share worldwide and what is just your own local flavour of it. In short: a low budget experience not to miss.”



“Peer review: go for it! It helps to move you in the right direction, whether you are being pushed by being reviewed or get an impulse yourself by doing the review and be rewarded by the in depth insight in what makes your colleagues tick. It also puts into perspective



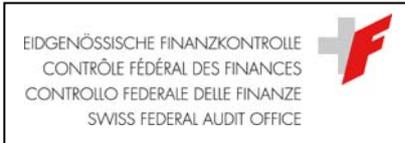
Saskia J. Stuiveling, President of the Algemene Rekenkamer, the Netherlands



"The Polish NIK has already been subject to peer reviews twice: in 2000 and 2006, and in 2012 we are going to be peer reviewed once again. A peer review is an exceptionally inspiring and enriching experience, as you receive an objective opinion and useful advice from colleagues who are experts in state auditing, which is in fact quite a unique specialty – even within the auditors' community. Their independence of the traditions of your SAI and of your country's current situation makes peer reviews a really beneficial management tool that can supplement or even replace other forms of an SAI's external assessment."



Jacek Jezierski, President of the Supreme Audit Office (NIK), Poland



"Our overall impression of the three peer review exercises in which we were involved both as hosting and as visiting SAI is definitely a positive one. In the years 2004 / 2005 the German SAI did a peer review of the Swiss SAI. In 2008, the Norwegian SAI analysed our competence centre for performance audit and evaluation. Finally, the Danish, German and Swiss SAIs jointly did a peer review of the Austrian SAI. The lessons learnt from all three exercises clearly demonstrate that such missions are no one way street. The two parties involved, the hosting and the visiting SAIs, benefit enormously from such a close and productive exchange of information and experiences in accordance with INTOSAI's motto "Experientia mutua omnibus prodest" (mutual experience benefits all). This approach where a partner SAI provides an unbiased professional assessment helps identify both weaknesses and future needs for action."



Kurt Grüter, Director of the Eidgenössische Finanzkontrolle, Switzerland



"A peer review enables you to answer the question, Who audits the auditor? By voluntarily undertaking a peer review, you open your work to external assessment and audit based on internationally accepted auditing standards. This is of great importance at both the national and international levels. A peer review is very demanding, but its benefits and added value greatly exceed the demands. Recommendations confirm whether the institution's management is headed in the right direction and advise management on ways to refine its methods to produce more effective work of even higher quality. Considering the unique position SAIs occupy in the public sector and the rapidly changing conditions and new challenges we face, a peer review is a worthwhile investment of time and resources for all participating SAIs."



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Ján Jasovský, President of the Supreme Audit Office of the Slovak Republic



"I have found that participating in peer review is extremely rewarding for individual staff members and beneficial for our organization, in our every day operations as well as when preparing the peer review of our own SAI which is planned for 2013. Participating staff bring back good practice ideas and experiences from the SAI under review as well as from colleagues on the peer review team, which has proven to be valuable input to the Swedish National Audit Office."



Claes Norgren, Auditor General, Sweden



"The United States Government Accountability Office (GAO) has been the beneficiary of several peer reviews of its performance and financial audit practices and has helped to conduct reviews of other Supreme Audit Institutions (SAIs). These reviews share common traits in that they all cited both exemplary practices at the reviewed SAI that other national audit offices may wish to emulate and constructive suggestions for the SAI's consideration. Our role in conducting reviews and the results of our own peer reviews have been extremely helpful in enhancing our quality assurance framework. In short, GAO's peer reviews have confirmed that the United States Congress and the American people can have confidence that GAO's work is independent, objective, and reliable – the most important attributes that any audit organization should possess."



Gene Dodaro, Comptroller General of the United States