



Peer reviews as an important assessment tool for SAIs

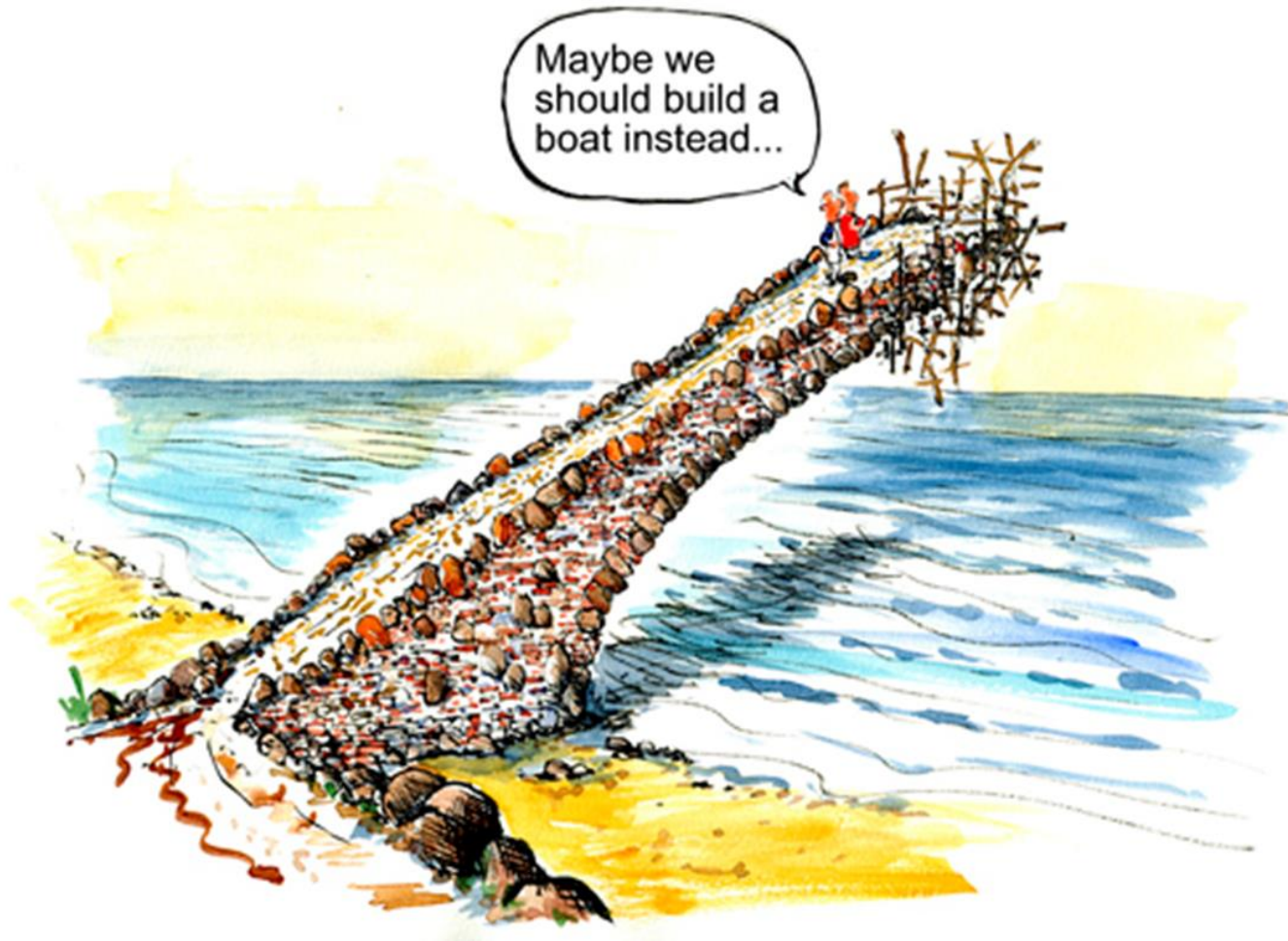
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Conference “Motivating and equipping SAIs to carry out peer review”

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Why assessing SAI performance?



Credit: Firtz Alhenfeld

- To identify SAI strengths and weaknesses
- To understand what factors impact observed performance
- To inform strategic planning and sustainable capacity development
- To have a baseline to measure progress
- To act as a model institution and promote transparency and accountability
- To audit the auditor

Why peer reviews?

Beyond an effective tool for measuring SAI performance, peer reviews..

- ..Give insight and facilitate exchange on good practices beyond the areas of the performance assessment
- ..Can lay the foundations for a long-term partnership between two SAIs
- ..Foster transparency, boost confidence and increase acceptance and ownership of findings
- ..Exemplify the spirit of the INTOSAI community



Performance assessment through peer review: SAI PMF



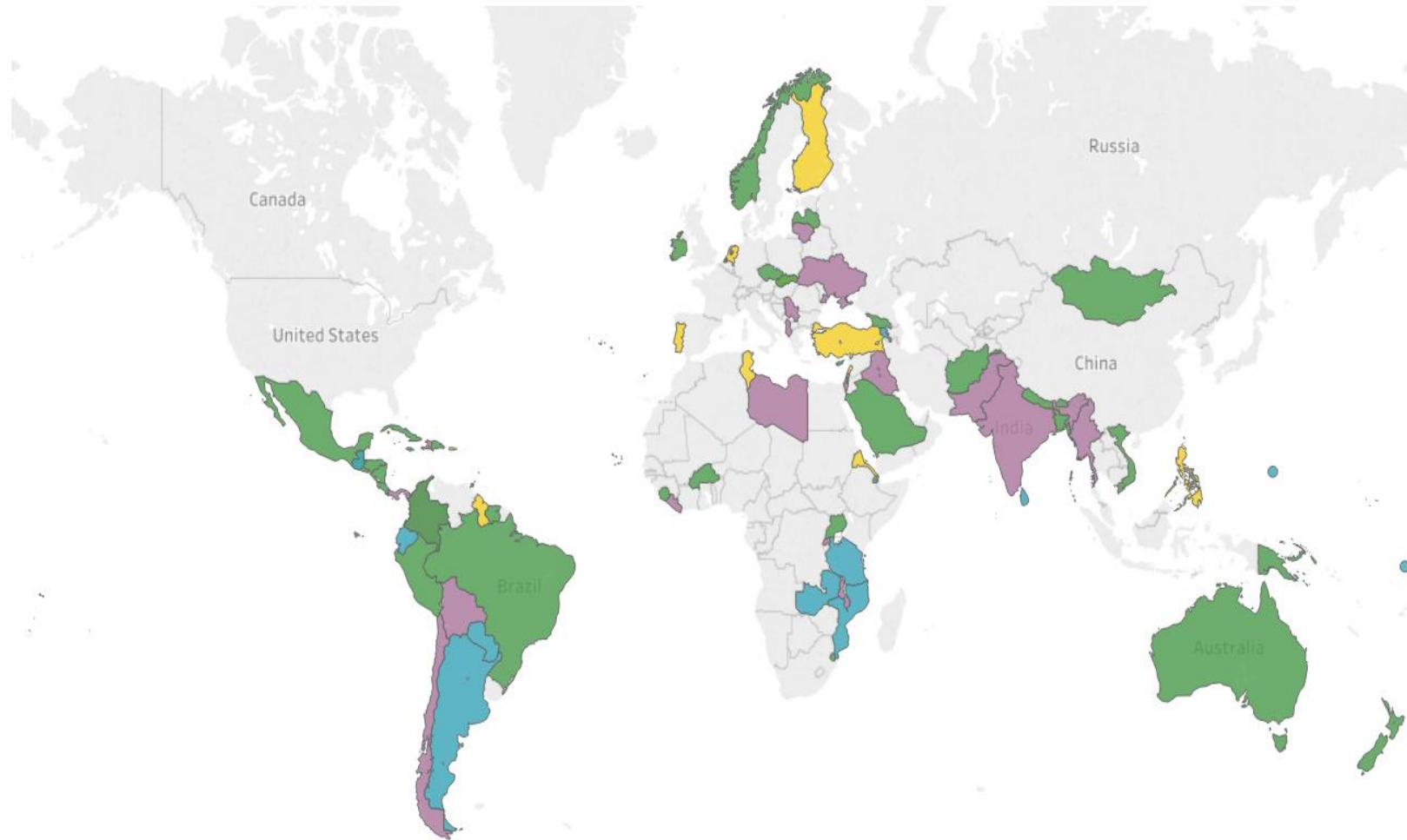
Holistic overview of SAI performance, measured against the ISSAIs and other INTOSAI guidance and good practices

Evidence-based assessment of strengths, weaknesses and capacity development needs

Helps identify **value and benefits** of the SAI to citizens

Facilitates **measuring, monitoring and managing** SAI performance

SAI PMF: Key facts at a glance



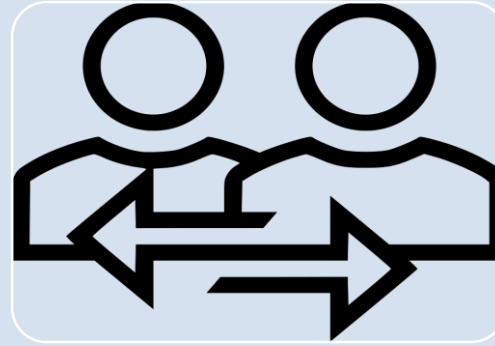
- ✓ Use of SAI PMF is voluntary
- ✓ All main decisions by Head of SAI
- ✓ Does not aim to facilitate comparisons between SAIs
- ✓ 40 final reports, of which 10 published
- ✓ 18 reports at draft report stage or in independent review process
- ✓ 10 assessments at initial or field work stage
- ✓ Cross-reference between SAI PMF and ISSAI 5600 guidance on peer reviews
- ✓ Includes various criteria on use of peer reviews

Peer review as one of the SAI PMF Assessment Approaches



Self- assessment

Team from
within the SAI



Peer review

Team from
another SAI, IDI
or an INTOSAI
Regional Body



External assessment

Team of
consultants or
development
partners