



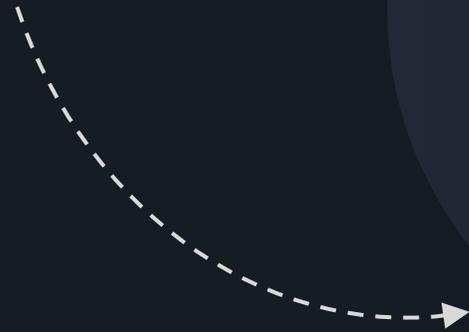
**FBSA's Experience in Peer Review:
Challenges and Expectations
Bratislava: June 2018**

Peer review



refers to the process of reviewing a SAI by one or several partner SAI's on a voluntary basis, be it a reviewer or a reviewee.

**Stemming from
FBSA willingness to
carry out its tasks:**



Best

Seriously and objectively

**Highly professional
attention**

**Maintain the trust
of stakeholders**

**Undergo an
independent and
objective review**

**A peer SAI familiar
with the
International
Standards to give our
SAI**

**The chance to
develop and
strengthen its work**

**FBSA asked NCA
to review its
Performance
Audit function**



FBSA was fortunate to be reviewed by a well-established SAI such as the NCA, which has proved to be as professional, objective and cooperative as expected, giving the rise to signing an MoU by the end of 2012

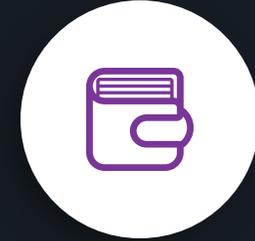


Aims of Review According to MoU



Provide FBSA with independent opinion of its performance audit work and the extent to which its procedures comply with ISSAIs and the best international practices and in line with requirements and standards of national work.

Aim I



Identify opportunities to develop performance audits of FBSA, including the quality management scope of work

Aim II

The Phases of Review Process

Peer review Phase I meetings were held in Amman, Jordan during March 2013. The meetings were attended by an FBSA team and NCA experts. The sessions focused on the institutional aspects namely, the legal and constitutional status, in conformity with ISSAIs.

Phase I

Peer review Phase II meetings were also held in Amman during June 2013. They included studying and analyzing individual audit cases focused on selecting the audit objective, auditees, audit methodology, reporting method, drawing conclusions and making recommendations.

Phase II

The main purpose of these meetings is to identify closely the stakeholders views on how FBSA deals with them and the extent of openness and transparency to make positive improvements and changes in the government agencies in general, rather than focusing on criticizing and detecting weaknesses only.



(2)from Parliament



(3)from Auditees



(3)Heads of Audit Teams



The implementation of peer review was not conducted inside Iraq, but in one of the neighboring countries for reasons related to security situations



The peer review process was implemented while making changes related to performance audit by FBSA according to Performance Assessment Manual of 2006



The obstacle of language barrier, because the peer review team members do not speak/read Arabic. Specialized translators were engaged for this purpose

Challenges Encountered the Implementation of Peer Review Process

Results of Implementing Peer Review Process

Communication with stakeholders

Increase and enhance communication with stakeholders was the first step for developing a communication strategy and making FBSA work more transparent by publishing performance audit reports

Introducing the new approach within FBSA plan

Qualitative reports were issued and found great resonance in the media and contributed significantly to add value to FBSA work, thereby contributing to the improvement of services and benefits provided to citizens

Develop the performance audit process

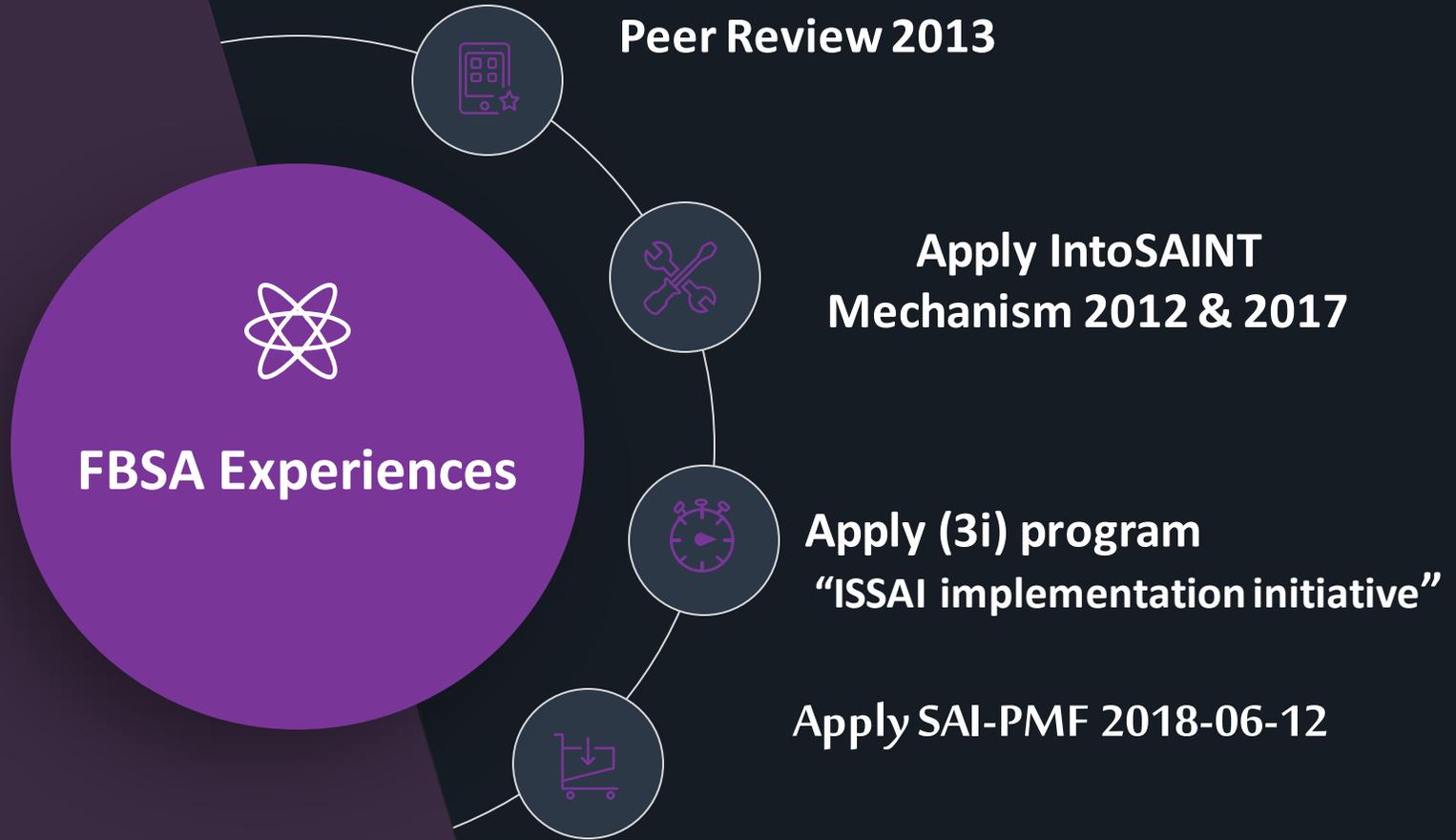
Strengthening the approach adopted prior to the review process through commencing a specific performance audit measure that exceeds the individual organization system and focuses on auditing government programs and policies

The main conclusion of the report was

"The performance audit of FBSA meets most of ISSAIs."

FBSA's Aspirations for the Next Phase

FBSA seeks to adopt the visions and ideas of INTOSAI's strategy in developing its own strategy and plans to implement programs that promote the professionalism of its staff. The assessment of the present situation of audit practices within our SAI is the starting point for reaching the standard institution



FBSA's Aspirations for the Next Phase

However, FBSA's ambition is not limited to this point; it aims to practice the experience of peer review once again to include all the aspects of audit work





THANK
YOU

Contact Information

Technical Studies and Research division
Technical Affairs and Studies office
Federal Board of Supreme Audit
Website: www.fbsa.gov.iq
e-mail: info@fbsa.gov.iq

