



SIGMA

SAI CAPACITY BUILDING THROUGH A PEER REVIEW METHOD



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1.1 What is SIGMA?

- Support for **I**mprovement in **G**overnance and **M**anagement - a joint initiative of the EU and OECD (since 1992)
- SIGMA assist EU candidate and (since 2008) EU neighbourhood countries with experts from EU public administrations
- In **long term partnership** with counterparts in the countries SIGMA delivers **short-term policy advice and technical assistance** that complements other EU institution building instruments

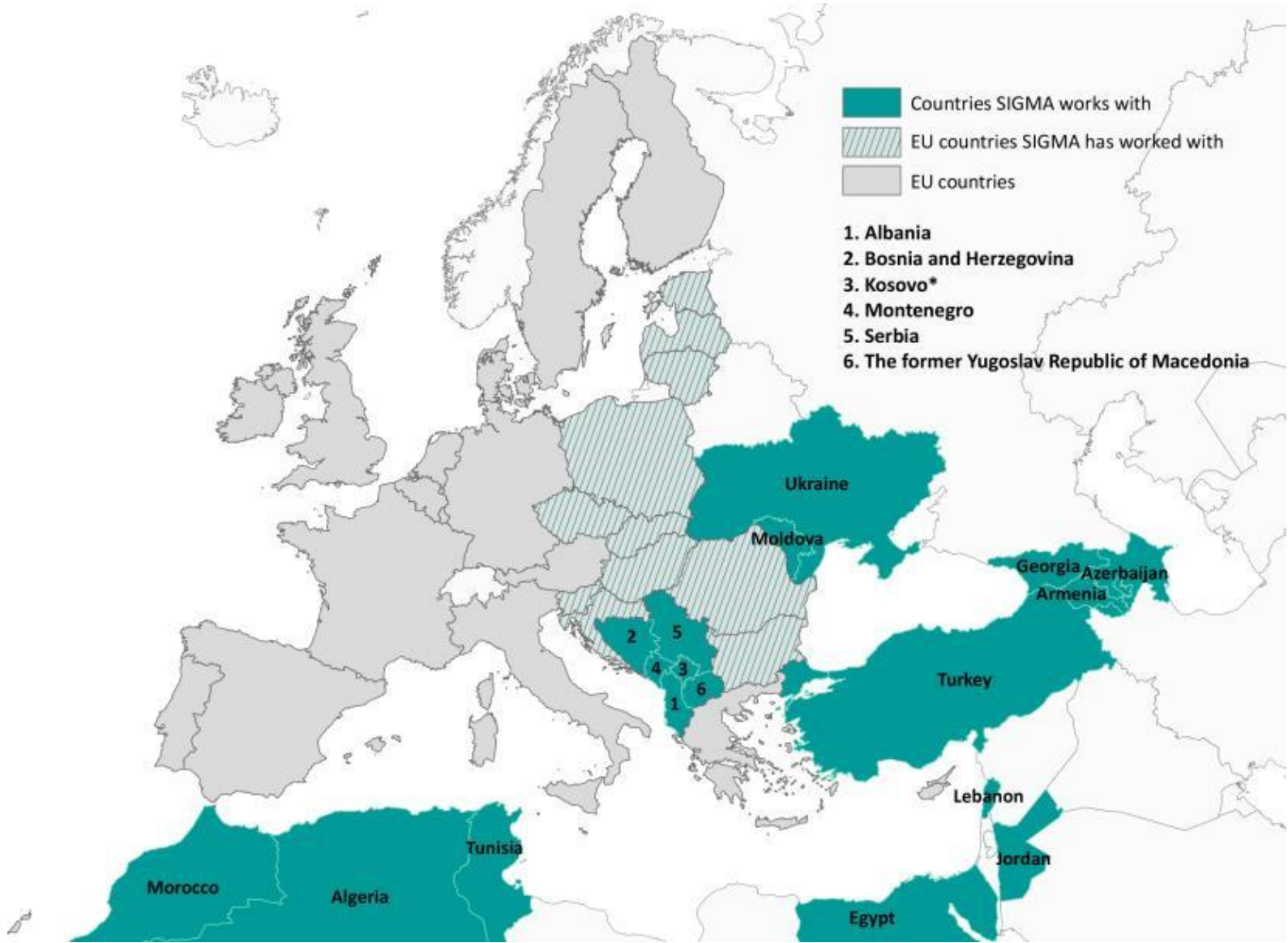


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1.2 SIGMA countries



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2.1 What is SIGMA's role concerning SAIs?

- Support SAIs of EU candidate countries and ENI countries to fulfil EU requirements



Comply with ISSAIs

- Process of many years (longstanding relation)



Countries are in transition

- SIGMA brings in EU Member States experience



SIGMA experts from EU MS SAIs

- Interventions depending on demand SAI



Peer review is one of them



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2.2 POLICY CYCLE OF A SAI IN TRANSITION



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Start: 1. **Self Assessment** (SA) on functioning against ISSAIs (**SIGMA Peer Review** is part of SA or replaces SA)

2. Drafting **Strategic Development Plan** with or without SIGMA support

Country Aspects

- *ownership and commitment*
- *management task force*

4. **Monitoring SDP implementation**
SIGMA advice, new SA with follow up SIGMA Peer Review

3. **Implementation SDP e.g.: SIGMA support** for

- Amending Legal Framework
- Drafting policies (e.g. Communic.)
- Counseling management
- Drafting Manuals
- Training in types of audit
- Supporting Pilot audits



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3.1 SIGMA Peer Review

- **Demonstrates confidence and commitment of SAI**
- Builds on progress achieved
- Practical, interactive and collaborative
- **Not an audit or an assessment**
- Helps to provide solutions to challenges
- **Peers from Member State SAIs**
- Sensible and realistic recommendations
- Helps to mobilise external support and understanding for needed developments
- Change process planned and organised through a Strategic Development plan and change road map (Action Plan)
- **Benchmarks:** ISSAIs and good international practice



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3.2 Key areas in Peer Review

- **Statutory position**: adequacy legal framework
- **Leadership and strategy**: determining objectives and put in place strategies
- **Governance of the SAI**: business is managed and accountability to others
- **Adequacy of staff resources**: number and skills of staff
- **Adequacy of non-staff resources**
- **Audit methodology**: process of audit work of all types of audit
- **Relations with external stakeholders**: effectiveness SAI interacting with other stakeholders
- **Achievements of results**: actual outcomes of the SAI



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3.3 Peer review process

W 1	Presentation of Peer Review approach and defining scope of review (together with SAI management)
W 2	Preparation meeting with Peers at OECD premises
W 3-6	Review results last SDP, study of legal framework, internal documents and latest internal and external developments
W 7	First visit of 5 days: reviewing management, audit and supporting processes
W 8-10	Reflection on first results and preparation second visit
W 11	Second visit of 5 days: consulting external clients (Parl., auditees, donors, NGO's)
W 12-18	Drafting report by Peers
W 19	Wash up meeting with Peers on draft report in OECD premises
W 20-24	Drafting Final draft by Peers and SIGMA
W 25-29	Contradictory procedure with SAI management
W 30-31	Finalising report by SIGMA and offering report to SAI management
W 32	Presentation of final report to SAI management (and ev. to others)
Total	MINIMAL 8 MONTHS



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3.4 Peer review report

- **Detailed** report of the Peers (and annexes)
- **Recommendations with**
 - Indication of importance, time scale and difficulty of implementing each separate peer recommendation
- Translated into Language of SAI
- Publication of reports is at discretion of SAI management (website or to relevant parliamentary committee)



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4. Differences SIGMA approach with other approaches

SIGMA peer review approach:

- Based on long term partnership with SAI
- Peer review is embedded in SAI policy cycle
- Detailed report taken into account local circumstances
- Including recommendations
- Narrative reporting, no scoring
- Focus and scope defined by SAI management (tailor made)
- No payment as SIGMA is EU programme
- Peers representing different SAIs



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5. Examples of SIGMA Peer Reviews

Full-fledged reviews

- SAI Algeria (2013): published on website, results used for SDP 2014-2017 and Twinning
- SAIs B+H (2012): results used for SDP 2014-2018
- SAI Montenegro (2011): results used for SDP 2012-2017

Reviews with limited scope:

- SAI Serbia (2016) functional review with limited scope
- Albania (2012): gap-analysis for SDP 2013-2017
- Armenia (2011): gap-analysis for SDP 2012-2015



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THANK YOU FOR ATTENTION

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