



SAB towards Peer Review

The State Audit Bureau of Kuwait (SAB) was established by law No. 30 of 1964 and its amendments. Article (1) of the law states that the SAI is an independent financial control body and is attached to the National Assembly. According to the said law, this independency provides the possibility of carrying out peer review and cooperative control in partnership with the fellow SAIs.

Although there is no experience for SAB in the field of peer review, our participation in this conference confirms our concern for this subject in order to set out a road map to develop the joint audit mechanisms and to ensure integrity and transparency, believing in INTOSAI's motto: "Mutual Experience Benefits All".

In this spirit, SAB had a number of participations on areas related to joint audit, most recently being the Formal Agreement for Cooperative Audit on Water Environmental Protection of ASOSAI WGEA signed by the Acting President of SAB, Mr. Adel Alsarawi on 19/4/2018.

With regard to integrity, SAB participated in several internal and external training programs on Integrity Self-Assessment (Into-SAINT) in cooperation with Netherlands Court of Audit during 2007-2013. The most important participations of SAB during the last 5 years were:

- 1- During the period 19-23/9/2011, SAB participated in the training program "Into-SAINT for Moderators" in La Haye, Nederland.
- 2- During the period 1-5/4/2012, SAB participated in Into-SAINT Workshop held in cooperation with Netherlands Court of Audit in



Tunisia, where a representative from SAB has participated as a trainer.

- 3- During the period 5-6/3/2012, SAB conducted a training program on Integrity Self-Assessment (Into-SAINT), where the program's trainers were among SAB staff.
- 4- During 9-13/12/2012, SAB hosted another workshop on "Integrity Self-Assessment System " in cooperation with ARABOSAI.
- 5- During the period 22-23/4/2013, SAB participated in Into-SAINT Lessons Learned Meeting held in Lahaye, Netherlands.

Believing in the significance of peer review and recognizing the improvement and development it provides for SAIs performance and its role in raising the level of their audit and professional performance, SAB has made several strides towards peer review implementation.

The most significant measures undertaken by SAB towards activating peer review at the local and regional levels are as follows:

First: At the local level:

(1) The Strategic Plans of SAB for the years 2006-2010, 2011-2015 and 2016-2020 included a main goal on "Developing means of communication and promoting exchange of knowledge and experience". The recent Strategic Plan for the year 2016-2020 comprised three Strategic Goals. Item (3.1) of Goal (3) referred to promoting and sharing knowledge and experience with counterparts, international organizations and regional groups. Goal (3) included the following sub-goals:



3.1.1 Activating peer review and cooperative control system in partnership with the associates.

3.1.2 Preparing a plan for sharing experiences and learning best practices in cooperation with the fellow SAIs and the local and international organizations and bodies.

3.1.3 Strengthening control cooperation with the international control organizations to develop the skills and capacities of SAB staff.

(2) On 27/7/2016, SAB translated ISSAI 5600 Peer Review Guide into Arabic as a contribution to providing all members with an opportunity to learn. <http://www.intosai.org>

(3) On 19/12/2016, SAB organized a workshop entitled “Peer Review”. The workshop reviewed the experience of Netherlands Court of Audit in auditing the performance of Federal Board of Supreme Audit in the Republic of Iraq. <http://www.issai.org>

Second: at the level of Gulf Cooperative Council (GCC) countries:

In 2007, and during the sixth assembly for the Committee of GCC SAIs' Undersecretaries in Riyadh, SAB presented a proposal for peer review to activate the objectives of its Strategic Plan 2006-2010. These objectives included encouraging mutual exchange among the SAIs of GCC countries for voluntary peer review on quality assurance policies and procedures related to audit standards, best practices and their adherence. The State Audit Bureau of Kuwait has coordinated with SAI of the Sultanate of Oman to undertake that task. The specifications



of the task and the required conditions have been defined and submitted to SAI of Oman.

On 28/5/2008, a meeting was held between SAB and SAI of Oman to agree on the mechanism for peer review exchange. The proposal was also discussed during the 7th meeting of SAIs' presidents in Qatar in October 2008.

During October 2009, the presidents of GCC SAIs decided at their 8th meeting held in the Sultanate of Oman that peer review should be carried out within the framework of agreement and bilateral understanding between the interested SAIs according to the conditions and visions of each SAI. However, this work has not yet been completed.

Third: At the level of ARABOSAI:

During the period 21-23/3/2016, SAB participated in the 52nd ARABOSAI Executive Council Meeting held in Morocco. The then president of ARABOSAI Executive Council, Mr. Adel Alsarawi, Acting President of SAB, proposed to activate cooperation between the Arab SAIs, which would enhance the application of peer review principles and contribute to finding solutions to the current problems facing ARAB SAIs in adopting these methods in their plans and evaluating the achieved results.

Accordingly, the Institutional Capacity Committee was assigned to study the mechanisms to activate peer review through building on the experiences of certain SAIs in this field. The commencement of this step will be discussed during the next meeting in October 2018



according to the timetable and the study of the tasks implementation mechanisms that were adopted at the 55th meeting of ARABOSAI Executive Council. <http://www.arabosai.org>

Fourth: At the level of INTOSAI:

(1) On 8/12/2016, SAB concluded a cooperation agreement with SAI of Mexico in Abu Dhabi, UAE. The agreement's action plan for the period 2016-2020 was approved as well. In light of that agreement, a delegation from SAB participated in the training program "Peer Review" held in Mexico on 3-7/7/2017.

<http://www.intosai.org>

(2) At the invitation of the Chair of INTOSAI Capacity Building Committee (CBC), a delegation from SAB participated in the meetings of INTOSAI Main Committee on 18-20/9/2017 in Washington, USA. The delegation also attended the streamline meeting for Peer Review Subcommittee, where Mr. Emrich Gale, Executive Director of International Relations Department in the Slovenian SAI, made a presentation on the questionnaire that was distributed to participating countries, including question 15 that dealt with SAIs willingness to attend this conference. Although SAB does not have actual practices in the field of peer review, SAB confirms its intention to take part in order to improve the effectiveness of our SAI, especially with the experienced SAIs.

SAB Future Vision for Peer Review:

The participation of SAB in the conference aims at reviewing the experiences of a large group of attendees representing all INTOSAI regions concerned with the developments in peer review at the



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international level, in order to draw upon their experiences in peer review or the fields of joint audit and cooperative work between various SAIs at all levels. This is in line with the desire of SAB to achieve the objectives of its Strategic Plan.