Peer review survey 2016

Report

The yearly peer review survey among the INTOSAI members was conducted according to the INTOSAI Strategic Plan 2011-2016 and the CBC Sub-Committee for Peer reviews (further only SC PR) Action Plan 2013-2016 as noted by the XXI INCOSAI in Beijing 2013.

Peer review survey process

1. The survey was undertaken in May and June 2016.
2. The INTOSAI members were delivered a questionnaire (see annex 1) via e-mail. In comparison to the 2015 questionnaire, there were two more questions to express preliminary interest about the given SAI´s participation at a seminar/conference in spring 2018 in Slovakia that would be devoted to the issues of peer review, SAI PMF and their mutual relationship.
3. The INTOSAI membership list from INTOSAI web site, individual SAI web pages and previous communication from surveys 2014 and 2015 were the main sources for contacts. There were 192 SAIs as INTOSAI members according to data at INTOSAI web page (discounting for supra-national body like ECA, INTOSAI Associate Members and others);
4. The questionnaire was sent to almost 400 addressees and registered 41 replies.
5. If compared to survey 2015, the decrease in number of replies and filled-out questionnaires was, among other factors, due to the text of the mail that stated that if no new facts emerged since of the last survey in 2015, there was no obligation to reply as the survey and reactions offered were purely voluntary.

Peer review survey findings

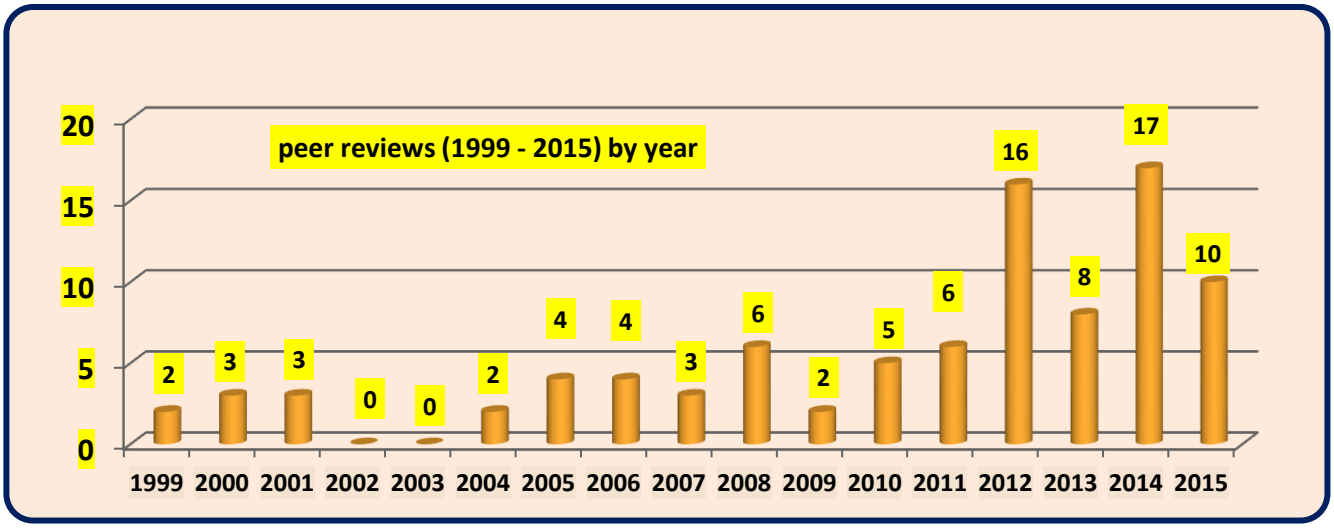
1. As of July 1st, 2016, in total 91 peer reviews conducted since 1999 were known to Subcommittee and 7 planned projects for up-coming years. That represents increase by 13 projects since the survey in 2015 when 85 peer reviews were known.
2. There is number of reviews related documents (reports, memoranda and others like action plan, summary reports, press releases, etc.) at the CBC web site http://www.intosaicbc.org/, in the document library:

language	number of reports	number of MoU
English	46	5
French	2	x
Russian	1	x
German	3	2
Spanish	4	1
Dutch	1	x
total	57	8

Peer review reports available on CBC web page on http://www.intosaicbc.org/

	SAI	year	report language
1	Austria	2010	GER
2	Belize	2014	ENG
3	Bosnia and Herzegovina	2012	ENG
4	Canada	2004	ENG
5	Canada	2010	ENG
6	Costa Rica	2011	ESP
7	Denmark	2006	ENG
8	Ecuador	2012	ESP
9	Estonia	1999	ENG
10	Estonia	2005	ENG
11	Estonia	2015	ENG
12	European Court of Auditors	2008	ENG
13	European Court of Auditors	2014	GER
14	European Court of Auditors	2014	FR
15	European Court of Auditors	2014	ENG
16	Finland	2012	ENG
17	FYR of Macedonia	2007	ENG
18	Iceland	2012	ENG
19	Iceland	2013	ENG
20	India	2012	ENG
21	Indonesia	2004	ENG
22	Indonesia	2009	ENG
23	Indonesia	2014	ENG
24	Iraq	2013	ENG
25	Ireland	2008	ENG
26	Kazakhstan	2012	RUS
27	Lithuania	2000	ENG
28	Lithuania	2006	ENG
29	Lithuania	2014	ENG
30	Mexico	2008	ENG
31	Mexico	2008	ESP
32	Montenegro	2011	ENG
33	Nepal	2014	ENG
34	Netherlands	2007	ENG
35	Netherlands	2007	DUTCH
36	New Zealand	2008	ENG
37	Northern Mariana Islands	2014	ENG
38	Norway	2005	ENG
39	Norway	2011	ENG
40	Peru	2008	ESP
41	Poland	2001	ENG
42	Poland	2007	ENG
43	Poland	2012	ENG
44	Slovakia	2001	ENG
45	Slovakia	2011	ENG
46	South Sudan	2013	ENG
47	Spain	2015	ENG
48	Spain	2015	ESP
49	Sweden	2013	ENG
50	Switzerland	2008	GER
51	Switzerland	2015	FR
52	USA 2005	2005	ENG
53	USA 2008	2008	ENG
54	USA 2011	2011	ENG
55	USA 2014	2014	ENG
56	Zambia	2012	ENG
57	Zambia	2014	ENG

The largest number of peer reviews was conducted in 2014 – seventeen. The second year in numbers was 2012 when sixteen peer reviews were recorded. No peer reviews were registered in the year 2002 and 2003.



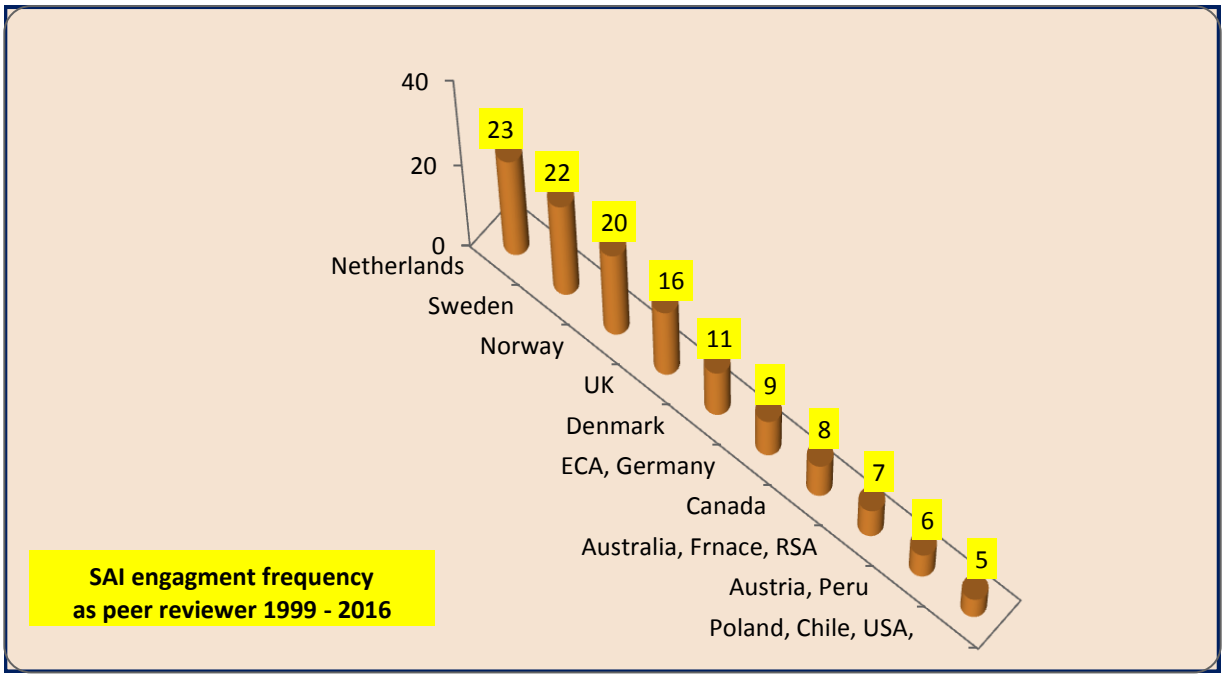
Altogether 64 SAIs were peer reviewed since 1999

Since 1999, the most reviewed SAI were GAO US – it was reviewed 4 times. However it should be noted, GAO is compelled to undergo a peer review every third year according to national standards (like other SAIs – Indonesia, SAIs in the Pacific that use Government Auditing Standards ´GAS´ issued by GAO US). Another 10 SAIs were peer reviewed three times: Canada, Lithuania, Estonia, Indonesia, Switzerland, Zambia, Mexico, New Zealand, and Poland and also it were the case with ECA. SAIs reviewed twice: Romania, Ecuador, Slovakia, Norway, Uganda, France, Iceland, Bolivia, Botswana, Tanzania, Mauritius and another 42 SAIs were peer reviewed once: Czech Republic, Bulgaria, Denmark, FYROM, Peru, Ireland, Austria, Mongolia, Montenegro, Costa Rica, Finland, India, El Salvador, Laos, Bosnia & Herzegovina, Federated States of Micronesia, Kazakhstan, South Sudan, Iraq, Sweden, Sierra Leone, Belize, Palestine, Chile, Senegal, Northern Mariana Islands, Paraguay, Dominican Republic, Tanzania, Bangladesh, Palau, Malaysia, Latvia, Spain, Netherlands, Yap, Nepal, Honduras, Guatemala, South Sudan, Germany, Libya).

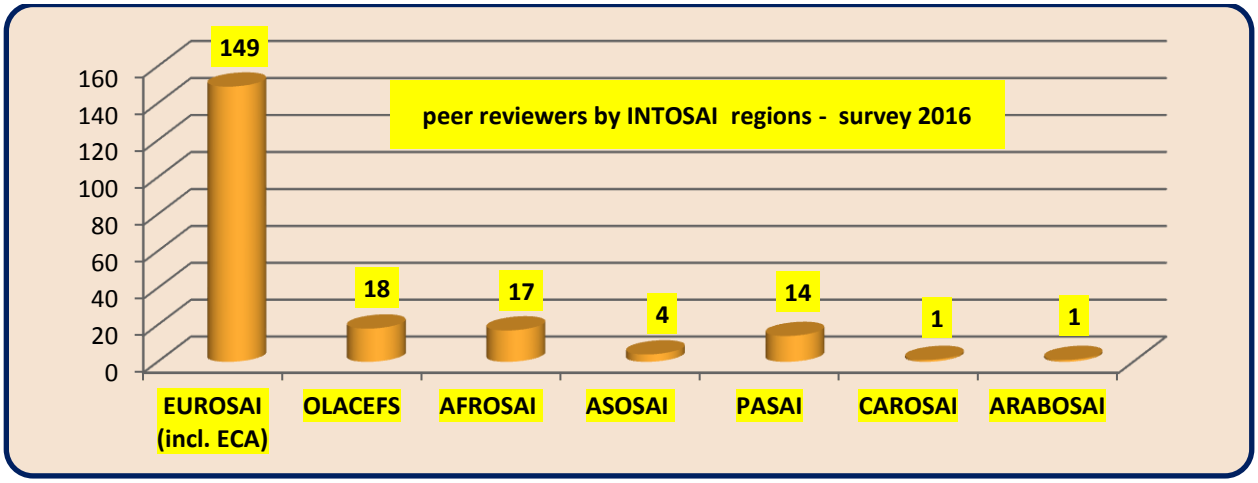
Altogether 54 SAIs as peer reviewers were involved in peer review projects since 1999. They were collectively engaged 216 times as peer reviewing entity

	SAI	Number of engagements as peer reviewer
1	Netherlands	23
2	Sweden	22
3	Norway	20
4	United Kingdom	16
5	Denmark	11
6	ECA, Germany	9
7	Canada	8
8	Australia, France, RSA	7
9	Austria, Peru	6
10	Poland, USA, Chile	5
11	Finland	4
12	New Zealand, India, Portugal	3
13	Switzerland, Slovenia, Zimbabwe, Tanzania, Uganda, Guam, Brazil	2
14	Belgium, Puerto Rico, Costa Rica, Spain, Estonia, Latvia, Kenya, Zimbabwe, Portugal, Lithuania, Malawi, Viet Nam, Russia, Rwanda, Bahamas, Honduras, Morocco, Kosrae, NAMIBIA, American Samoa, Slovakia, Eritrea, Ireland, Luxembourg, Mexico, Scotland	1

The first five SAIs in peer reviewer´s role were engaged in 43 % of all peer review projects within ITNOSAI community.



The peer reviewers engagement in all peer review projects since 1999 by INTOSAI regions*



* SAI of USA and Canada not included as they do not belong to any region in INTOSAI structure

Selected facts from the survey:

- In period 1999 – 2016 there were 5.4 peer reviews per year recorded on average.
- In total, 54 SAIs were engaged as peer reviewer (28% of INTOSAI membership).
- A peer reviewing team was composed from SAIs 3 (average).
- Average number of auditors from reviewed SAI directly involved in the peer review: 12;
- Average number of auditors from reviewing SAIs directly involved in the peer review: 6.
- Average number of days spent by the peer reviewing team at the peer reviewed SAI premises: 14 days;
- Topics and scope of the peer review varied widely according to the peer review goal. They ranged from: management and organizational setup (core audit, administrative and management functions); legal framework; audit methodology, standards and manuals; planning and quality control; making use of audit findings; auditors and SAIs staff training and development; assessment whether the performance auditing practice provides Parliament/legislative branch with independent, objective and reliable information on government performance; providing opinion on the system of quality assurance; to the assessment of SAI strategic and operational planning, etc.
- Recommendations ranged from few to several dozen;

- Follow-ups by the peer reviewing team were seldom;

- ISSAI 5600 and Checklist were used primarily for constructing MoU, planning and selection of the questions used for peer review.

Survey questionnaire 2016 solicited again (after the same question was posed in survey 2015) expression of interest to put forward their SAI as peer reviewing SAI.

Would your SAI be interested to be put into the list of potential reviewing SAI? If yes, please, indicate (if known at this time): the areas your SAI would be willing to engage in, for example: management and organisation; legal framework; audit methodology, standards and manuals; planning and quality control, etc.

The list of individual SAIs to become peer reviewing entity based on surveys 2015 and 2016:

EUROSAI	ESTONIA	• to be determined/not specified in the questionnaire; • not as a leader
	FRANCE	• Yes, but it depends on SAI availability
	LATVIA	• any area
	LITHUANIA	• Management and organisation; • Audit methodology; • Standards and manuals; • Planning and quality control; • Communication practises • IT self-assessment
	GEORGIA	• Introduction of Financial Audit Methodology; • Risk Based Audit Planning; • Quality Assurance System.
	NETHERLANDS	• management and organisation; • legal framework; • audit methodology, standards and manuals; • planning and quality control,
	ECA	• To be determined
	FINLAND	• To be determined
	SWITZERLAND	• To be determined
	GREECE	• Management and organisation • Legal framework • Audit methodology • Quality control
	POLAND	• management and organisation; • human resources; • legal framework; • audit methodology, standards and manuals; • planning; quality control; • communication policy.
OLACEFS	HONDURAS	• yes, but in 2016, not in 2015 • audit methodology, management and organization, planning and quality control.
	ECUADOR	• legal framework, • audit methodology, • planning and quality control
	MEXICO	• to be defined
ASOSAI	INDONESIA	• management and organisation • planning and quality control • internal governance • audit methodology • standards and manuals
	KAZAKHSTAN	• management and organisation; • audit methodology; • standards and manuals; • planning; and quality control.
	MALAYSIA	Yes. Operational level
	VIETNAM	• Legal framework; • Organisation; • Audit Planning; • Quality control.
	NEPAL	• For SAI PMF framework
	PAKISTAN	• audit methodology, • standards and manuals, • planning and quality control.
	VIETNAM	• Management and organization; • Legal framework; • Planning; • Quality control
ARABOSAI	LYBIA	• Independence , legal framework
	KUWAIT	• topic to be determined
	MOROCCO	• management and organization; • legal framework; • audit methodology, • standards and manuals; • planning and quality control, etc.
	IRAQ	Within the framework of the development of the audit work in accordance with international standards.
AFROSAI	SUDAN	• legal framework • audit methodology
	ZAMBIA	• Audit Standards and Methodology • Communication and Stakeholder Management • Planning and Quality Control • Audit Manuals • Human Resources
	TANZANIA	• Audit standards and methodology • Communication and Stakeholder Management • Planning and Quality Control • Audit manuals • Human Resources management
CAROSAI	St. Lucia	• Audit methodology, • standards and manuals; • planning; quality control
PASAI	CNMI (Commonwealth of the Northern Mariana Islands.)	• audit methodology.

Survey questionnaire 2016 also solicited expression of interest to attend a conference /seminar in spring 2018 in Slovakia focused on varied topics in the peer review field and Supreme Audit Institution Performance Management Framework (SAI PMF) area and their mutual relationship.

List of interested SAIs to participate at a PR & SAI PMF conference in 2018

SAI		Group
1	AUSTRIA	EUROSAI
2	CYPRUS	EUROSAI
3	DENMARK	EUROSAI
4	ECA	EUROSAI
5	ECUADOR	OLACEFS
6	ESTONIA	EUROSAI
7	FINLAND	EUROSAI
8	GERMANY	EUROSAI
9	LATVIA	EUROSAI
10	LITHUANIA	EUROSAI
11	MALAYSIA	ASOSAI
12	MEXICO	OLACEFS
13	MYANMAR	ASOSAI
14	NEPAL	ASOSAI
15	NETHERLANDS	EUROSAI
16	PAKISTAN	ASOASI
17	POLAND	EUROSAI
18	SERBIA	EUROSAI
19	SLOVAKIA	EUROSAI
20	ST. LUCIA	CAROSAI
21	SWITZERLAND	EUROSAI
22	VIET NAM	ASOSAI
23	UKRAINE	EURSOAI
24	YAP	PASAI
25	ZAMBIA	AFROSAI

EUROSAI	15
ASOSAI	5
ARABOSAI	0
AFROSAI	1
OLACEFS	2
PASAI	1
CAROSAI	1
total	25

Conclusions

As previous surveys showed, the peer review projects were welcomed by all involved. They viewed peer review as opportunity to:

- confirm good work done by the reviewed SAI;
- uncover gaps in the reviewed SAI activities;
- source and get ideas for continuous improvement in the given SAI audit activities and help to build the SAIs as modern institutions;
- benefit participants in form of information, knowledge and experience exchange.

In the last 5 years (2012 to 2016 inclusive), 51 peer reviews were performed, and that is 56 % of all peer review recorded. That is to witness growing use and popularity of the peer review assessment as a tool for improvement.

The survey again confirmed the observation from the past years that imbalances still can be observed when in 2015 five SAIs were involved in 43% of the engagements of the SAIs in the peer review as peer reviewers. The survey also confirmed enduring imbalance in peer reviewed SAIs numbers if assessed from the point of the INTOSAI working groups.

It could be concluded that peer review promotion still remains an effective tool to help rise the SAIs quality, image and prestige both on national and international level and peer reviews should be considered in broad context of the INTOSAI motto “Experientia mutual omnibus prodest” as one of the foremost tool to advance SAIs in all aspects.

The results of the survey are disseminated within INTOSAI community through usual channels – CBC web site, INTERNATIONA JOURNAL for Government Auditing and others available to market the peer review idea.