Peer Review

Instrument

of assessing SAIs’ capacities
Peer review

No audit exercise

But

- Expertise from partner SAIs
- Learning from each other
- Solidarity among colleagues
- Honesty
- Frankness
Peer Review Guide:
Based on lessons learned and best practice examples

Practical tool as a reference for SAIs
- Key questions
- Stages of the peer review process
Stage 1 - Preliminary considerations

- Principal objectives
- Approach
- Scope
- Choice of partner SAI(s)
Stage 2 - Memorandum of Understanding (MoU)

Agreement on general conditions, e.g.:
- Objectives
- Time schedule
- Steps to take
- Allocation of cost
Stage 3 - Preparation

- Peer Review team
  Familiarise with legal provisions, structures, audit environment and key procedures of reviewed SAI

- Reviewed SAI
  Information of staff
Peer review

Stage 4 - Implementation

Fieldwork supported by

Peer Review checklist (Annex to Guide)

- Catalogue of detailed questions
- Various topics identified
Stage 5 - Reporting

Presentation of
- Evidence gathered
- Conclusions and recommendations

To be agreed:
- Format
- Adresseees (parliament / wider public)
- Scope
Peer review

Stage 6 - Follow-up and evaluation

Reviewed SAI:

- Decides extent of implementing recommendations
- May comment on findings and recommendations
- May adopt an action plan for implementing the recommendations
- May hold follow-up discussions with reviewing SAI(s) to carry out an *ex post* evaluation
Peer Review Guide

- Available in the official INTOSAI languages
  (http://cbc.courdescomptes.ma Guides & Materials)

- Adopted as ISSAI 5600
  (www.issai.org)
ISSAI 20, Principle 9

“SAIs make use of external and independent advice to enhance the quality and credibility of their work.”

Peer Reviews as instrument

Peer Reviews answer the question

“Who audits the auditor”
Peer Reviews may cover functions that specifically address the SAI’s transparency and accountability and thus to look into compliance with ISSAI 20

Publication of peer review results contributes significantly to promoting the transparency and accountability of SAIs
Transparency and accountability

Relations to ISSAI framework:

- Peer Reviews as tool to ensure transparency and accountability (ISSAI 20 and 21)
- Peer Reviews as tool of quality control (ISSAI 40)
- ISSAI as a whole as yardstick for peer reviews
Transparency and accountability

Concluding remarks:

- Peer Reviews are conducted on a voluntary basis
  - decision about scope and contents is within the sole discretion of the participating SAIs
- Peer Reviews must keep in mind the national environment of the reviewed SAIs
  - recommendations need to fit in the national legal, political, economic and social framework
Feedback on peer reviews and the Peer Review Guide is welcome
(Feedback questionnaire at the end of the Guide)

Thank you very much for your attention!