INTOSAI

EXPERIENTIA MUTUA OMNIBUS PRODEST

Lessons Learnt

Peer Reviews on Independence

R–H

Der Rechnungshof

Independent. Objective. Effective.

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INTOSAI

Lessons Learnt

Peer Reviews on Independence

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LIST OF ABBREVIATIONS

INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
MoU	Memorandum of Understanding
SAI	Supreme Audit Institution
e.g.	for example

Introduction

The Lima Declaration (1977) of Guidelines on Auditing Precepts, the Mexico Declaration (2007) on the Independence of Supreme Audit Institutions and the UN General Assembly Resolutions A/66/209 (2011) and A/69/228 (2015) emphasize the importance of SAI independence.[1] The independence of SAIs is of vital importance for the inner structure of a state. It ensures that they can carry out their work freely and impartially, thereby contributing to good governance, transparency and accountability.

The project "INTOSAI Peer Reviews on Independence" was designed jointly by the General Secretariat of INTOSAI and the Austrian Development Agency (ADA). In the framework of the project, auditors of the Austrian Court of Audit and auditors of the SAIs of the Bahamas, Brazil, Egypt, Ghana, Japan and the Republic of Moldova carried out parallel and coordinated peer reviews on the independence of the SAIs of Albania, Bhutan, Ecuador, Ethiopia, Trinidad and Tobago, Tunisia and Vanuatu from January to April 2016.

The Austrian Development Agency financed a substantial part of the project.

In addition to seven peer review reports, one cross-cutting report and an international action plan based on the findings of the peer review, one of the declared goals of the project was the production of a report on the lessons learnt from this project.

This now available report presents a summary of the practical experiences made by the peer review teams. Therefore it can be of great help to other members of INTOSAI in conducting further peer reviews on independence in the area of development aid.

The structure of the report follows the individual stages of the project: prearrangements, peer reviews (on-site), production of reports, statements by the audited SAIs and post-processing.

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[1] Supreme Audit Institutions can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence (Section 5. no. 1 Lima Declaration of Guidelines on Auditing Precepts).

Prearrangements

Composition of the peer review teams

1
The peer review teams generally consisted of three Austrian peers and one co-peer from the respective Regional Organization of INTOSAI. As regards the smallest reviewed SAI, the team consisted of two Austrian peers.

The co-peers from the region were a valuable addition to the team and an essential factor for the success of the project. Their professional expertise and cultural background provided for an easier communication with the reviewed SAIs as they possessed "regional points of view" and an understanding of the regional peculiarities and problems. This in turn contributed to an appropriate assessment of the encountered findings and fortified trust. In some cases the co-peers were able to draw from extensive practical experience in the field of peer reviews. Through their knowledge they furthermore enriched the exchange of experiences among all parties. Their presence at the on-site reviews increased the reviewed SAIs' willingness to accept the suggestions for improvement articulated in discussions.

Co-peers from the regions facilitate and enrich the cooperation between the peer review team and the reviewed SAI. They also increase the willingness of the SAI to accept the suggestions and the advice from the peer review teams. In this sense it is beneficial to include co-peers from the regions in the teams, regardless of the size of the reviewed SAI.

2
Most of the peer review teams comprised one co-peer from the region. He or she provided the point of view of the regions to the discussions. Based on their past work, the Austrian peers contributed primarily with their experiences made in Austria.

When putting together the team, it is beneficial to create a mix of peers in regards to their countries of origin and to mind a healthy balance in terms of countries and regions of origin in order to incorporate the maximum possible number of points of view and experiences into the peer review.

3
Even though one co-peer actively participated in a preparatory workshop in Austria, he was then practically unreachable via e-mail or telephone during further preparations for to the peer review. He participated in the peer review and supported the team on-site with his knowledge of the official language. But

following the review, he neither provided the called-for time records nor any input for the report. On further inquiry he justified his behaviour by pointing to his other workload.

It is necessary to reach agreement with the partner SAIs that send co-peers on the amount of work expected from the co-peers and on the respective timeframes for it. This has then to be taken into consideration during the selection of the co-peers. He or she must be given the appropriate time to carry out his or her work on the project.

4   The Austrian peers had been selected using an internal application process within the SAI. They had to present information on their experience, their professional knowledge and language skills, as well as their motivation and expectations towards the peer review. In the course of two workshops, first the Austrian team members got to know each other and then they got acquainted with their respective co-peer.

Professional capabilities and language skills are to be taken into account during the process of forming teams. A combination of different qualifications within the teams and corresponding language skills are a prerequisite for assessing the different dimensions of independence and ensure the highest possible level of communication with the reviewed SAI. Team-building measures prior to the peer review itself contribute to a more efficient working process on-site.

5   Altogether 20 Austrian peers and six co-peers from INTOSAI's Regional Organizations participated in the peer reviews. Eight months passed between the application process and the peer reviews. This period was used for general workshops as well as individual and country-specific preparations. Thankfully not a single team member had to abandon the project on short notice due to e.g. an illness, and all selected peers and co-peers were able to participate in the peer review.

If there are many peers from one single organization, it could be beneficial to include individual interested colleagues in the general preparations in order to be able to compensate for team members abandoning the project on short notice.

Organization

6   Organizing and executing a world-wide cross-cutting peer review of seven SAIs in INTOSAI's seven regions is the epitome of a complex project. It lies beyond the confines of the usual (audit) work carried out by a SAI and it encompasses a broad range of tasks. Among other things it was necessary to:

– elect the participating SAIs, make contractual agreements with these SAIs and agreements regarding organizational procedures;

– negotiate and subsequently conclude a contract with an external entity regarding the financing of travel expenses;

– choose the peers through an application process, find the co-peers from INTOSAI's regions and subsequently prepare all of them for the peer reviews (vaccinations, language training, workshops, safety briefings);

– book flights and hotels and ensure that the teams have the necessary IT equipment;

– align the peer review reports and ensure their quality.

The main responsibility for these tasks had been allocated to one person at the Austrian Court of Audit. Besides the regular workload the person took care of content-related and organizational aspects of the peer reviews. The large workload this person had to face due to these tasks occasionally caused some delays.

In order to execute a complex program, which lies beyond the daily working routine of an organization, it seems reasonable to separate the organizational from the content-related aspects of the peer reviews and have the responsibility for them allocated to separate designated persons. The responsibilities of the respective project participants are to be clearly defined and everybody should be equipped with the necessary power to make decisions within his or her field. When selecting a person responsible for the project, it is absolutely important to take into consideration the workload the person will face during the project management and to give the person the sufficient amount of time to carry out these tasks.

7   Approximately 15 months passed from selecting the peers to submitting the final reports to the reviewed SAIs. During this time the project alternated between stages with a small workload and stages with a very high demand for

resources. Not all of the peers and co-peers were always given the necessary freedom and time to work on the project. One co-peer was working on other peer reviews of his Regional Organization immediately prior to and after the peer review.

Prior to the start of the project it is necessary to make a realistic assessment of the expected workloads at different stages of the project. This information has to be communicated to the applicants and to the superiors of the peers and co-peers. The team members have to be given adequate amounts of time for working on the project.

8   One of the reviewed SAIs performs chiefly financial audits and due to legal requirements it has to finish the audits within a very limited timeframe. Coincidentally the peer review took place precisely during such a timeframe and so the staff working on the financial audits found it very difficult to make room for interviews to the peer review team.

One of the reviewed SAIs was relatively small and so the number of staff members who could provide information for the peer review was petite. The person designated by the SAI to be the main contact and the primary source of information besides the head of the SAI was on vacation and available for talks only during the last day of the peer review.

When setting the timeframe for the peer review, it is advisable to respect the annual working schedules of SAIs and to make sure that persons serving as the main sources of information are present. The reviewed SAI could be made aware of the importance of having those persons present, for example in the framework of a MoU.

9   The execution of peer reviews is linked to considerable travel expenses. The precise time of the booking of the flights has a substantial impact on their price. Due to a tense security situation in some countries, flights were booked relatively late, which in turn was the cause for unfavourable routes and heightened flight costs.

In order to keep travelling expenses (mainly flight costs) at the lowest possible level, it is necessary to reach out to the reviewed SAI and agree on a timetable for the peer review at the earliest possible time and to try to book the flights at the earliest possible convenience. Nonetheless the security of the peers and the co-peers has to have priority over keeping the travel expenses low.

Communication

10   The communication with the reviewed SAI might be hampered in some countries due to a weak or instable internet connection or phone service. In fact, in some cases e-mails sent out prior to the peer review regarding the arrangement of meetings or appointments never reached the contact person at the reviewed SAI and so the requested (external) appointments had to the organized at short notice.

The approach to an efficient communication should be agreed on with the reviewed SAI during the preparatory stage of the project already. The communication should flow smoothly into both directions and the most important organizational steps have to be taken prior to the arrival of the peer review team. These necessary arrangements regarding communication can, for example, include the selection of the preferred means of communication (e-mail, Skype, telephone), depending on which suits the respective SAIs best. This can also include a reliable short reply confirming the reception of e-mails.

11   When performing multiple peer reviews at the same time und producing reports on them, the use of a common terminology represents a challenge, as for the majority of the team members the language used is not their daily working language. In order to face this challenge, the team members had a glossary of the most important technical terms in German and in English at their disposal. Nonetheless, the team members and the teams used different terms in their reports, which caused additional workloads during the subsequent proof-reading of the texts.

For the execution of a cross-cutting peer review in a working language that is unfamiliar to the majority of the peers and co-peers, it is necessary to take measures in order to ensure that all teams use the same terms and, if possible, from the very beginning of the project. For instance, a comprehensive list of technical terms in the working languages can support the consistent use of a common terminology throughout the entire project. The list should be discussed and prepared prior to the peer review and possibly even prior to the dissemination of the questionnaires. An early handing out of such a list supports its consistent use by the teams.

Audit methodology

12   The peer review was a cross-cutting review across seven SAIs. When performing cross-cutting reviews, a proper preparation is of fundamental importance in order to be able to analyze and summarize the same findings in comparable detail by applying the same standards.

For the peer review on independence, the following standards were available: ISSAI 1 (the Lima Declaration), ISSAI 10 (the Mexico Declaration on SAI Independence), ISSAI 11 (INTOSAI-Guidelines and Good Practices Related to SAI Independence), ISSAI 12 (The Value and Benefits of SAIs – Making a Difference to the Lives of Citizens) and ISSAI 5600 (Peer Review Guideline). Based on the eight core principles of ISSAI 10, the teams produced a common audit concept, a checklist and a questionnaire.

One of the fundamental requirements for assessing the independence of a SAI based on comparable findings and common standards through a cross-cutting peer review is the preparation of a comprehensive audit concept (see also Annex 1), of a checklist and a questionnaire based on the fundamental INTOSAI standards.

13   The Austrian Court of Audit uses a document management system that is accessible online. This document management system was supposed to be used for the peer reviews as well in order to grant the peers and co-peers access to all of the continually updated documents during the preparations, the peer review on-site and the writing of the reports. However, while some of the co-peers gained access to documents quickly and without any problems, others were either unable to access the system and the documents or it would have taken them unreasonable amounts of time as the internet connection varied in its quality.

Consequently, the teams had to exchange all the documents via e-mail, which was also rather burdensome as one co-peer had only a limited data volume for the transfer of data at his disposal.

Projects based on the cooperation of many people located at different places could benefit greatly from an online document management system for the use and editing of shared documents. When selecting such technological tools, it is, however, necessary to ensure that each team member has the same necessary technology at his/her disposal.

14
During the preparatory stage of the project, a comprehensive questionnaire was prepared. All of the reviewed SAIs received this identical questionnaire and also responded to it during the preparatory stage. At the same time, the SAIs were requested to send the most important documents, such as the statutory regulations, to the peer review teams in advance. The completed questionnaires and the submitted documents were helpful as they provided an initial, more comprehensive insight into the working procedures of the reviewed SAIs. They also contributed to a sound preparation for the peer reviews.

Simple yes or no questions often proved to be less suited considering the nature of the complex circumstances a SAI operates within. Open-ended questions were more effective as they allowed for descriptions of contexts and procedures. The explanations or comments that SAIs provided to the questions were helpful during the preparation of the interviews for the peer reviews.

When designing questionnaires it is important to mind a sensible combination of close-ended questions (yes/no) and open-ended questions. This would paint the most complete preliminary picture possible of the statutory regulations, the organization and the established working procedures of the reviewed SAI (see also Annex 2).

Peer review on-site

Organization

15   In the countries where the Austrian Ministry of Defence has employees on-site, the peers received detailed information about the politics and everyday life. On the one hand, this served as an excellent preparation for the practical aspects of the peer review (cultural training). On the other hand, the provided information was helpful in assessing the findings in the context of the respective political situations.

Knowledge about the political background and about local peculiarities and traditions (including gifts for/from the guest) as well as cultural training play a substantial role in contributing to a positive outcome of such a globally executed project.

16   The teams spent two weeks on-site analyzing the relevant facts. According to the teams, this timeframe had been appropriate. Numerous interviews were conducted and the agenda was quite full at times. During some stages individual teams experienced a lack of time for internal team discussions and the documentation of the talks and interviews.

Out of safety concerns, one peer review on-site had to be postponed for several weeks. Subsequently the duration of the peer review on-site had been reduced to one week. In this case it was difficult to reach a level of in-depth analysis of the relevant facts that would be comparable to those of the other teams. Despite the fact that the team stayed in contact with the reviewed SAI during the prolonged preparatory stage, communication via e-mail was not a full substitute for a direct contact during interviews.

Sufficient time needs to be provided for the peer review on-site. When determining the duration it is important to factor in the number of internal and external persons for interviews and the possibly unusual length of the interviews caused by the language barrier. Time should be set aside for official introductions and final discussions as well.

When there are many interviews planned, it might be sensible to submit a timetable with the proposed interview appointments to the reviewed SAI in advance. This would provide sufficient time for the documentation of the interviews and for internal team discussions on them.

17   In the case of one reviewed SAI there were persistent doubts whether it would be possible to conduct the planned review in the face of the local security situation. The reviewed SAI was given alternatives to a peer review on-site, such as a desk review or interviews conducted in Austria, which would be attended by one or several persons from the reviewed SAI providing the necessary information. It was mainly the peer-review-team leader and the contact person at the reviewed SAI who communicated with each other during this stage. In the end, they chose the procedure agreed upon in the MoU and the peer review was conducted on-site (but reduced to one week).

Current political developments, natural disasters and similar factors can spontaneously make a peer review on-site impossible. Thus, it is advisable to have alternatives prepared for such situations. The alternatives or the coordination process in the event of a crisis should be discussed with the reviewed SAI and/or defined in the MoU. Out of politeness and in order to streamline the decision-making process during changes to the project in the event of a crisis, it is sensible to communicate with the higher levels of management of the reviewed SAI from the very beginning. The decision makers should quickly and directly contact the reviewed SAI and the co-peer.

18   In some countries the number of suitable hotels was limited in the face of the security situation.

In the majority of the countries it was impossible to use public transport due to its accessibility and/or due to the safety situation.

It is sensible to look for a hotel that is located in the vicinity of the reviewed SAI in order to reduce costs and safe time otherwise required for the daily commute. Nonetheless, safety concerns have to be taken into account when arranging the accommodation. If the reviewed SAI is unable to organize the transport of the peers and co-peers from the hotel to the SAI and back, it is important to ensure that a safe form of transport is available.

19   No advance payments for the travel expenses were made and the daily allowances were also handed out after the work on-site had been finished. For some co-peers it was difficult to cover the daily costs during the peer review.

The billing and the refunds regarding travel expenses should be coordinated with the co-peers or their respective organization in advance. It might be necessary to make advance payments or to hand out daily allowances on-site.

Communication

20   English was the agreed-upon working language for the peer reviews in the case of six reviewed SAIs and French was used at one reviewed SAI. (An agreement was made with one SAI that, in addition to the agreed-upon working language, the team members would also speak or understand the official language of the SAI's country.)

Since the team members had to work in a foreign language, they required more time for their tasks. This additional amount of time should not to be underestimated. The most time-consuming part of the project was the peer review on-site, but the processing of the documents submitted in advance and the reporting stage also required additional amounts of time.

One co-peer spoke the official language of the reviewed SAI, but not the working language that had been agreed upon for the peer review. This meant that in the course of the peer review there were three languages in use: the official language (spoken by the co-peer and the reviewed SAI), the working language (spoken by the peers and the reviewed SAI) and a third foreign language (spoken by the peers and the co-peer). The constant shifting between three languages was challenging not only for the peer review team but also for the reviewed SAI.

At one SAI, the agreed-upon working language was English, but often an interpreter was brought in during the interviews. The team found it very useful to give the interpreter a list with questions in two languages (in English and in the official language) in advance. The list improved the accuracy of the raised questions and provided for a relaxed and focused interview.

A peer review conducted in foreign languages is much more laborious. This fact has to be taken into account during the resource management for the project.

When selecting the peers and the co-peers, attention should be paid to their good command of the working language agreed on with the reviewed SAI.

If interpreters need to be brought in, bilingual lists (in the official language and in the working language) containing the questions for the interview can make the conversations easier.

21   During the peer review some teams had the need to immediately coordinate their findings about the encountered circumstances and their evaluation with

the other teams. A process for this kind of exchange had been established in advance.

When performing a cross-cutting review, it is sensible to agree on a communication process during the stage of the review on-site in advance. This enables the teams to immediately discuss encountered problems and issues and to at least get feedback from the other teams (where appropriate in the form of a negative report). In this regard it is important to consider that not all teams have to necessarily be on-site at the same time and that the means of communication should be as straightforward as possible due to technological factors.

22

One peer review team offered to make a presentation on significant results at the end of the peer review. The head of the SAI decided to invite all interested staff. The presentation and the subsequent discussion were attended by the head of the SAI himself, numerous interviewees and other interested staff members of the SAI. Altogether, between 20 and 30 persons attended the event. The peer review team appreciated the interest of the reviewed SAI in the results. Nonetheless, in the view of the peer review team the presence of such a high number of persons might have influenced frankness during the discussion and the willingness of the head of the SAI to openly discuss critical points and his expectations towards the peer review.

A presentation of the fundamental findings of the peer review for the head of the SAI and for other interested persons represents a welcome opportunity for the peer review team to have a final discussion. In this regard, it might be sensible to offer an additional appointment exclusively to the head of the SAI, in order to be able to openly discuss critical points.

23

Despite thorough research in advance on roaming and despite bringing along the corresponding tri-band phones, their use was very limited or not possible at all in some countries.

In order to ensure that mobile phones work all around the world, thorough research into the technological aspects of the matter is necessary. Nonetheless their use might still be impossible due to diverging technological standards. Therefore, alternative means of communication need to be prepared in advance.

Production of reports

24   ISSAI 10 contains eight core principles on SAI independence. From the very beginning of the project each leader of the seven peer review teams was primarily responsible for one (in one case for two) of the eight core principles. Within the teams, each team member was responsible for two out of the eight core principles during the production of the reports. In order to be able to analyze and assess the implementation of ISSAI 10 at the reviewed SAIs in a comparable and harmonized manner, the seven persons responsible for a core principles (the primarily responsible team leader for a given principle and the respective team members also responsible for the same given principle within their teams) had to harmonize their work during the production of the reports. It was difficult to include the co-peers in the harmonization process. As a rule, the co-peers were represented by the team leader.

When processing the data of a cross-cutting review, it is necessary to structure the project accordingly in order to ensure that the content of the different reports will be harmonized. This process can be considerably streamlined by an appropriate allocation of the tasks within the teams (which would also minimize the number of meetings necessary for the harmonization). Appointing a person to be primarily responsible for a theme represents an elemental prerequisite for the success of the project.

25   During the assessment of the findings it became apparent that not all aspects of ISSAI 10 are self-explanatory. In other words, they allow for some room for interpretation. For instance, the core principle 6 of ISSAI 10 calls for laws that regulate the minimal standards for audit reports of SAIs. Neither ISSAI 10 nor ISSAI 11 provide specific details on the depth or the extent to which the minimum standards are to be defined by laws.

Depending on the questions to be answered in the framework of the project, it could be necessary to specify the applicable standards and to establish a common understanding within the teams on how they are supposed to be implemented.

26   One co-peer was an experienced auditor in the field of financial auditing. However, during the production of the report it turned out that it was difficult for him to adjust to the agreed-upon structure of the peer review reports. This resulted in him having to put much more effort into the production of his input for the report, and his team leader also had a lot of additional work to do during the comprehensive editing of the co-peer's input for the report.

The structure of the reports depends largely on the kind of audit or review that is being performed (financial audit, performance audit etc.) and on the established procedures at the SAI, which provides the team leader. Therefore the SAI must make the corresponding documents (e.g. English report samples, lists with the most important technical terms, applicable quality standards) available to the co-peers, thereby enabling them to produce reports that fulfil the respective requirements.

27   Due to the international character of the activities and the billing rules for travel expenses at the organization that provided for the financing, the settlement of the travel expenses was more burdensome than usual and it went through numerous revision loops, which also caused delays during the reimbursement of the travel expenses paid to the co-peers.

Should the travel expenses of an international project be handled by an organization and should there be diverging settlement rules due to external donors, it might be sensible to identify the modalities for the billing process and to communicate all of this information to the peers and co-peers in a timely manner. This will help to prevent or to avoid time- and resource-consuming revisions and facilitate invoice approvals and payments related to travel expenses.

Statements by the reviewed SAIs

28   The MoU stated that the reviewed SAI would have the opportunity to issue a statement on the draft report and that the SAI would retain authority over the publication of the report at all times.

A MoU offers the opportunity to specify, in accordance with the reviewed SAI, the details on how the reviewed SAI can submit a statement on the peer review report and on its publication. It might be sensible to submit the report that has been edited in accordance with the statement of the reviewed SAI once more to the SAI for consideration. This would ensure due consideration of the SAI's most important remarks. Furthermore, it eliminates the risk of potential language-related misunderstandings.

Post-processing

29   The peer review was a valuable experience for all team members and their organizations. "Well established" SAIs can also learn from the practices of

"younger" SAIs that have organized themselves in accordance with the current standards of knowledge.

It is very likely that the experiences drawn from the peer review will ultimately have an impact on all of the respective organizations of the peer review teams. This effect should be minded already during the planning process and the lessons learnt should be implemented shortly after the peer review. Thus, the opportunity to draw new knowledge from the peer reviews should be seized by all the organizations involved in the project.

Annex

Annex 1 – Audit concept

Topics	**Legal Status of Independence**	**Head and Members (of Collegial Institutions) of SAI**
Targets	Assessment of the legal framework	Assessment of the independence of the head of SAI
Content	Does an appropriate and effective constitutional framework exist? (assessment of status quo)	Does the applicable legislation specify the conditions and processes for the appointment, re-appointment, employment, duration, removal and retirement that ensures independence from the Executive?
	Do the constitutional provisions spell out details regarding the SAI independence (e.g. relationship between SAI, Executive and Legislative)?	Are the issues like appointment, term, removal, dismissal of the head of SAI laid down in the constitution or in a comparable legal framework?
	Do further statutory provisions exist that lay down the role, power and duties of SAI?	Are the appointments provided with a sufficiently long and fixed term to allow the head to carry out his mandate without fear of retaliation (taking into account the regional context)?
	Are there any (legal) instruments in place that cope with interferences in audit competences (e.g. appeal to Supreme Court)?	Is the head of SAI / are the members of the collegial body immune to prosecution for any act, past or present, that results from the normal discharge of his / their duties?
	"If the SAI's role and duties are not set out in legislation, does the SAI have specific organizational provisions to gain more independence from the Executive?"	

Topics	Mandate of SAI	Access to Information
Targets	Assessment of the determination and application of the mandate of SAI	Assessment of the access to information for SAI auditors
Content	Is the SAI empowered to audit all state levels and all sectors of the state? Are there any audit restrictions? Is the SAI empowered to audit the use of public monies, resources or assets by a recipient or beneficiary regardless of its legal nature, as well as regarding the collection of revenues owed to the government / public entities, the legality and regularity of government / public entities accounts, the quality of financial management and reporting and the economy, efficiency and effectiveness of government / public entities operations?	Is the unrestricted access to information laid down in the constitution? In any other legal framework?
	Is the SAI free from direction or interference of the Legislative / Executive in auditing - selection of audit issues, planning, conducting, reporting and follow-up - as well as relating to the organization and management of its office and the enforcement of its decision where the application of sanctions is part of its mandate?	Does the SAI have unrestricted access to various types of information (incl. confidencial issues) and free access to the premises of audited entities?
	How is it ensured that the SAI is not involved or seen to be involved in the management of the organization it audits?	Are there any legal restrictions (e.g. issues related to defence)?
	How is it ensured that the SAI staff does not develop too close a relationship with the audited entity? What mechanisms are applied in the SAI (notification duty)?	Are there any other than legal restrictions (like technical, capacity etc.)?
	Does the SAI have full discretion in the discharge of its responsibility? How does the SAI cooperate with the government and public entities in order to improve the use and management of public funds?	Have there been any cases of denial of access to information within the recent past (e.g relating to quality, timeliness, directness)?
	Is the work of the SAI based on audit standards? Is a code of conduct in place (ethics, behaviour)? Are auditors familiar with the content?	
	Does the SAI submit an annual activity report to the Legislative, to other state bodies and to the general public?	

Topics	Reporting Audit Results	Content, Timing and Publishing of Audit Reports
Targets	Assessment of the right and obligation to report on audits	Assessment whether the SAI is free to decide upon content and timing of reports
Content	Does the SAI have the right and obligation to report on the results of its audit work?	Is the SAI free to decide the content of its audit reports?
	Are there legal rights and obligations as regards frequency of reporting (e.g. at least once a year, number of reports)? Is the SAI empowered to report on particular important issues during the year?	Is the SAI free to make observations and recommendations in its reports, taking into consideration, as appropriate, the views of the audited entity?
	How does the SAI report in practice? What kind of relation does the SAI maintain to stakeholders, media, the general public?	Does the legislation specify minimum audit requirements and specific matters that should be subject to a formal audit opinion or certificate?
		Is the SAI free to decide on the timing of the audit reports except where specific reporting requirements are prescribed by law?
		May the SAI accommodate specific requests for investigations or audits by the Legislative?
		Is the SAI free to publish and disseminate its reports once they have been formally tabled or delivered to the appropriate authority?

Topics	**Follow-up Mechanism**	**Resources**
Targets	Assessment of the existence of an effective follow-up mechanism	Assessment of the financial and organisational independence of SAI
Content	Does the SAI submit its reports to the Legislative or an auditee's governing board for review and follow-up on specific recommendations for corrective action?	Does the SAI have the necessary and reasonable resources (e.g. human resources, material resources, monetary resources)? Is the SAI free from control or direct access of the Executive to the resources? Does the SAI manage its own budget and allocate it appropriately?
	Does the SAI issue recommendations in such a manner that the SAI can design the follow-up mechanism based on them? Are all recommendations covered in the follow-up? In case there are no recommendations: how is the follow-up mechanism set up?	Are there provisions at hand that prevent for undue interferences in the SAI office by the Executive?
	Does the SAI have an internal follow-up system to ensure that the audited entity properly addresses its observations and recommendations (as well as those made by the Legislative or the auditee's governing)?	Is the Legislative responsibe for ensuring that the SAI has the proper resources to fulfill its mandate?
	How is the design of the follow-up mechanism developed as regards on-site missions, indicators etc.?	Does the SAI have the right of direct appeal to the Legislative if the resources provided are insufficient for the fulfillment of the mandate?
	How many follow-up audits have been conducted (compared to regular audits)?	

Annex 2 – Questionnaire

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Page 1

1 LEGAL STATUS OF INDEPENDENCE

Principle 1: The existence of an appropriate and effective constitutional/statutory/legal framework and of de facto application provisions of this framework

1.1. Is the SAI's Independence stated in the constitution?

o yes   o no

Is the status of the SAI's Independence stated in any other law or statutory guarantee?

o yes   o no

Please provide the appropriate sections.

1.2. Is the relationship between SAI, Legislature and Government (Executive) defined in the constitution and/or applicable legislation?

o   constitution   o   other legislation

Please tick if applicable and reference the appropriate sections in the legal framework.

1.3. Does the SAI have legal remedies against interferences or the possibility to report/complain about issues that may affect the SAI's ability to perform its work in accordance with its mandate and/or the legislative framework (e.g. appeal to Supreme Court)?

o yes   o no

If applicable, please reference the appropriate sections in the legal framework.

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1.4. Is the SAIs organisational structure (e.g. auditor general, board system) specified in the constitution and/or applicable legislation?

o   constitution   o   other legislation

Please tick if applicable and reference the appropriate sections in the legal framework.

1.5. Does the constitution and/or applicable legislation authorise the SAI to issue rules and regulations for its internal governance and organisation, including such matters as selection, training, functions and promotions of staff?

o   constitution   o   other legislation

Please tick if applicable and reference the appropriate sections in the legal framework.

1.6. Does the constitution and/or applicable legislation contain any specification for a) appointment, b) re-appointment, c) terms of employment, d) duration, e) removal, f) retirement of the Head of SAI or members of the SAI?

o   constitution   o   other legislation

Please tick if applicable and reference the appropriate sections in the legal framework; for further details refer to the corresponding principle 2 of the questionnaire.

1.7. Does the constitution and/or applicable legislation regulate the powers and obligations of the SAI including its audit mandate?

o   constitution   o   other legislation

Please tick if applicable and reference the appropriate sections in the legal framework; for further details refer to the corresponding principle 3 of the questionnaire.

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1.8. Does the constitution and/or applicable legislation contain any specifications on the access to information for the SAI?

o   constitution   o   other legislation

Please tick if applicable and reference the appropriate sections in the legal framework; for further details refer to the corresponding principle 4 of the questionnaire.

1.9. Does the constitution and/or applicable legislation contain any specifications on reporting responsibilities such as content, timing and publication of audit reports?

o   constitution   o   other legislation

Please tick if applicable and reference the appropriate sections in the legal framework; for further details refer to the corresponding principles 5 und 6 of the questionnaire.

1.10. Does the constitution and/or applicable legislation define or require specific other tasks than auditing?

o   constitution   o   other legislation

Please tick if applicable and reference the appropriate sections in the legal framework; for further details refer to the corresponding principle 3 of the questionnaire.

1.11. Does the constitution and/or applicable legislation contain specifications on the budgeting process or the SAIs budget?

o   constitution   o   other legislation

Please tick if applicable and reference the appropriate sections in the legal framework; for further details refer to the corresponding principle 8 of the questionnaire.

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2 HEAD AND MEMBERS OF SAI

Principle 2: The independence of SAI heads and members (of collegial institutions), including security of tenure and legal immunity in the normal discharge of their duties

2.1. What are the legal preconditions / legal framework for

 - appointment,

 - re-appointment and

 - removal

of the Head of SAI / members of collegial institutions?

2.2. How is the appointment process specified and organised (e.g. secret ballot; voting rights; required majority)? *If applicable, please reference the appropriate regulations or specifications.*

2.3. How long are the terms of office for the Head of the SAI / members of collegial institutions? *Please specify the duration of the (average) legislative session? Please specify the applicable terms of office of the Head of State/President and Supreme Court judges respectively.*

2.4. May the Head of the SAI / members of collegial institutions be re-appointed? If yes, how often? How is the re-appointment process specified and organised? *If applicable, please reference the appropriate regulations or specifications.*

2.5. Is / are the Head of the SAI / members of collegial institutions immune to prosecution related to his/her normal discharge of duties?

o yes   o no

If applicable, please reference the appropriate regulations or specifications.

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2.6. Is there a formal removal or impeachment process specified for the Head of the SAI / members of collegial institutions?

o yes   o no

How is this process specified and organised? *If applicable, please reference the appropriate regulations or specifications.*

2.7. How is the Head of SAI's independence / the members of collegial institutions independence from audited or reviewed entities ensured or specified in regulations? *If applicable, please reference the appropriate regulations.*

2.8. Have there been longer periods with no official Head of SAI / no members of collegial institutions within the last three terms of office?

o yes   o no

2.9. Was / were the Head of SAI / the members of collegial institutions removed or prosecuted within the last three terms of office?

o yes   o no

If so, what were the reasons for?

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3 MANDATE OF SAI

Principle 3: A sufficiently broad mandate and full discretion, in the discharge of SAI functions

3.1. Is the SAI empowered by its mandate to audit all state levels (e.g. national, regional, local) and all sectors of the state?

   o yes   o no   o with restrictions

3.2. Which restrictions apply? *If applicable, please reference the appropriate regulations.*

3.3. Which of the following areas is the SAI empowered to audit (*please mark relevant categories*):

   • use of public money, resources or assets by a recipient or beneficiary regardless of the legal entity?

   • collection of revenues owed to the government or public entities?

   • legality and regularity of government or public entities accounts?

   • quality of financial management and reporting?

   • economy, efficiency and effectiveness of government or public entities operations?

   • financial reports of political parties?

   • others? (*please specify*)

   If applicable, please reference the appropriate legal provisions.

3.4. What type of audits does the SAI carry out? *Please list the types of audits (e.g. financial, performance and/or compliance audits) with a short description.*

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3.5. Is the SAI free in planning, programming of its audits and the selection of audited entities and topics?

o yes   o no

How is this process organised? *Please give a short description.*

3.6. Which options does the SAI have to enforce the implementation of its recommendations? Does the SAI have a statutory power to impose sanctions? *Please refer to the appropriate sections of the legal framework.*

If the SAI is a court: Does the SAI have the obligation or the possibility of enforcement of its decisions/recommendations where the application of sanctions is part of its mandate?

o yes   o no

If applicable, please refer to the appropriate legal provisions.

3.7. How is the SAI's staff independence from audited or reviewed entities ensured or specified in regulations? *If applicable, please refer to the appropriate legal provisions.*

3.8. What mechanisms are applied in the SAI (e.g. notification duty)? *If applicable, please refer to the appropriate legal provisions.*

3.9. Is a code of conduct in place (e.g. ethics, behaviour)?

o yes   o no

Are auditors familiar with the content?

o yes   o no

If applicable, please provide documentation.

3.10. Does the SAI apply audit standards or guidelines?

o yes   o no

Please provide, if applicable.

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3.11. Does the SAI submit an annual activity report to the Legislature, to other
state bodies and to the general public?

o yes   o no

If applicable, please provide the most recent report.

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4 ACCESS TO INFORMATION

Principle 4: Unrestricted access to information

4.1. Is there a specific legal base for the SAI´s access to information?

o yes   o no

Where can the legal basis be found? What is its status (e.g. constitutional law, simple law, ordinance)? *If applicable, please reference the appropriate sections in the legal framework.*

4.2. In case of denial or refusal: Is there any legal provision or legal remedy ensuring that the SAI will get timely access to the information requested?

o yes   o no

If applicable, please reference the appropriate sections in the legal framework.

4.3. Please describe how the SAI usually obtains information and data for its (various types of) audits (visits, interviews, documents, accounting documents, direct IT access)?

4.4. Does the SAI have access to the auditees' premises and infrastructure? Does the SAI have the right to inspect assets and attend physical count of inventory? (at all times without prior notice or upon request)?

4.5. Is the scope of the right of access to information the same for all auditees or are there exceptions (e.g. confidential/classified/sensitive matters like national defence, police)? Does any state institution or auditee have the right to refuse the SAIs access to information? What exceptions apply, what are the reasons given? *If applicable, please reference the appropriate regulations.*

4.6. When requesting documents and information, does the request have to be made in advance? If so, are there time-limits and what is the time-frame? Is the access to information limited to the duration of an audit, its topic or limited to certain types of audits? *Please specify such limitations or restrictions.*

4.7. Can the information and documents be requested ad hoc and at any point during the audit?

4.8. Can the SAI auditors set time-limits, until the requested documents/information have to be submitted?

o yes   o no

4.9. Is the content of the information given subject to prior approval? If approval is necessary, who has the right to give it?

4.10. Did it occur within the last three years that the SAI had to cancel an audit or that singular parts of the report could not be written because of the auditees failure or refusal to provide information?

o yes   o no

If so, how did the SAI react?

4.11. Have there been cases of illegitimate refusal and denying access to information within the last three years?

o yes   o no

4.12. Have there been instances in which the SAI made use of legal remedies within the last three years?

o yes   o no

If so, please describe this/these case(s).

4.13. Does the SAI have the right to interview any person within the audited entity or are there restrictions on the right to interview persons possible

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(e.g. interviews only with persons named by the auditee)? How is this handled in practise?

4.14. Does the SAI have the possibility to review original documents or is it possible that the auditee just provides copies? How can the SAI verify the correctness of the copy (e.g. comparing random samples with the original documents, etc.)?

4.15. How is the authenticity, correctness and completeness of the obtained documents assured (e.g. confirmed by the auditee)? Is there a possibility to prove that electronically supplied documents have not been altered/manipulated?

4.16. Is there a possibility of accessing the IT-Systems of the auditees if required (e.g. databases, electronic files, intranet) at all times or during an audit? Is the audited entity allowed to limit the SAI access to electronic documents?

4.17. Is the access to book-keeping and cost-accounting provided (at all times without prior notice or upon request)?

4.18. Does the SAI have the possibility to trace all entries in book-keeping and cost-accounting files back to the original record/document/ invoice/proof of payment?

5 REPORTING AUDIT RESULTS

Principle 5: The right and obligation to report on their work

5.1. Does the constitution and/or applicable legislation contain any specifications/restrictions on the content, timing and publications of audit reports?

o yes   o no

Please refer to the appropriate sections of the legal framework.

5.2. How does the SAI report on audit results? Where are the results formally presented? Who is the main addressee? *Please give a short description.*

5.3. Is the reporting process specified in the strategic documents of the SAI? *Please provide documents if applicable.*

5.4. When does the SAI report on audit results?

o regularly after each audit   o annual report   o other *(please describe)*

5.5. In what form does the SAI report on audit results? How are the results published (e.g. paper, internet, radio)?

5.6. Is the SAI free to publish and disseminate audit results once the report has been formally presented?

o yes   o no

5.7. Is the general public informed about audit results?

o yes   o no

If yes, how is it informed (e.g. press releases)?

5.8. If the SAI reports on audits regularly: how much time does it usually take from finishing the audit to formal presentation and/or publication?

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6 CONTENT, TIMING AND PUBLISHING OF AUDIT REPORTS

Principle 6: The freedom to decide the content and timing of audit reports and to publish and disseminate them

6.1. Who decides on the content and timing of each report? Is the SAI free in its decision what to report and when to publish? Are there legal restrictions on the content and timing of reports? *Please refer to the appropriate sections of the legal framework.*

6.2. Do the audited entity/Legislature/general public get the same report on an audit ?

o yes   o no

If there are differences: *please give a short description.*

6.3. Do the reports contain recommendations to the audited entities?

o yes   o no

6.4. Which types of audits respectively audit reports contain recommendations? *Please describe exceptions for specific audit types if there are any.*

6.5. Do the reports contain the view of the audited entity?

o yes   o no

6.6. Do the constitution and/or applicable legislation define any specific matters that should be subject to an audit?

o yes   o no

Please refer to the appropriate sections of the legal framework.

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6.7. Is the SAI legally obliged to accommodate specific audit requests by the Legislature, one of its commissions or the Government?

o yes   o no

Please refer to the appropriate sections of the legal framework.

6.8. *Please provide figures of all types of audits from 2013 up to 2015, (type of audit, requested audits, follow-up audit, reports, others)*:

	2013	2014	2015
	Number of audits		
Financial audits			
Performance audits			
Compliance audits			
Other types (according to 3.4)			
Total number of all audits			
of these were:			
Requested audits (according to 6.7)			
Follow-up audits			
Total number of reported audits			

7 FOLLOW-UP MECHANISM

Principle 7: The existence of effective follow-up mechanisms on SAI recommendations

7.1. Is there a formal follow-up mechanism, such as a legal obligation to follow-up, on SAI recommendations?

o yes   o no

Please refer to the appropriate sections of the legal framework.

7.2. Does the SAI carry out enquiry procedures and/or follow-up audits? Are there other mechanisms provided? *Please describe the mechanism or the system.*

7.3. If your SAI does not issue recommendations, how does the follow-up mechanism work? *Please refer to the appropriate sections of the legal framework and/or briefly describe the follow-up mechanism.*

7.4. If there are no formal follow-up mechanisms in place, are there other follow-up mechanisms to ensure that the auditees are following up on the SAI's recommendations (e.g. publications, reports, workshops, or other bodies requiring the auditee to account for following up on recommendation and observations)? *Please give a short description.*

7.5. Are the follow-up principle and its mechanisms specified in the strategic documents of the SAI?

o yes   o no

Please provide documents if applicable.

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7.6. Does the SAI have full independence in the follow-up mechanisms (as regards its follow-up audits), especially concerning the initiation of the mechanism, selection of recommendations, reporting and publication of follow-up audit reports?

o yes   o no

7.7. Does a follow-up occur after each audit?

o yes   o no

7.8. If the SAI carries out follow-up audits, does the follow-up audit have to cover all previous recommendations? Does the SAI have the right to choose specific previous recommendations for follow-up audits? Does the follow-up audit have to encompass all auditees to whom recommendations were addressed? Does a follow-up audit have to cover all sectors of the state (e.g. Legislature, Government, commissions, ministries)? Do the follow-up audit reports contain the view of the audited entity?

7.9. Are follow-up reports submitted to the Legislature or an auditee´s governing board for review and do the reports follow up specific recommendations for corrective action?

7.10. How long is the usual period between an audit and a follow-up audit or the application of other follow-up mechanisms including enquiry procedures (i.e. in what time-frame is an auditee expected to comply with a recommendation before a follow-up audit is carried out)?

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8 RESOURCES

Principle 8: Financial and managerial/administrative autonomy and the availability of appropriate human, material, and monetary resources

8.1. How does the legal framework provide for financial and managerial/administrative independence of the SAI? *If applicable, please reference the appropriate sections in the legal framework.*

8.2. How are the (annual) budget negotiations respectively the budget procedure conducted? Are they public? Is there a participatory right for the SAI (possibility to give input) in the budget procedure? Are there rights of the SAI beyond giving input? *If applicable, please reference the appropriate sections in the legal framework.*

8.3. Is the SAI budget as part of the budgetary procedure negotiated with government representatives or bodies that might be subject to SAI audits?

8.4. What are possible other financial resources of the SAI (fees, consultancies)? *If applicable, please state figures and amount within three years*

8.5. Does the constitution and/or applicable legislation lay out that the Head of SAI or a representative is entitled to participate and speak at the discussions during the budget procedure or comment on a financial regulation (budget) relating to the SAI respectively?
o yes   o no
If applicable, please reference the appropriate sections in the legal framework.

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8.6. Is the final budget of the SAI approved by Legislature (parliament)?

    o yes   o no

    Is it based on recommendations of the preceding negotiations?

    o yes   o no

8.7. Does the actual budget received by the SAI correspond to the final budget approved by Legislature (parliament) as regards its amount and timing?

    o yes   o no

8.8. Does the SAI have financial discretion over its budget allocations?

    o yes   o no

    Does it get the budget as a lump sum or in designated parts?

    Can the SAI use its budget without restrictions*?*

    o yes   o no

    If applicable, please describe restrictions of the SAI's use of its budget.

8.9. Is the SAI free to appoint its staff, establish its terms and conditions and make independent decisions on the allocation of human resources?

    o yes   o no

    Does the SAI pay salaries and allowances directly to its staff?

    o yes   o no

8.10. May the SAI choose to rent or purchase infrastructure? Is the SAI dependent on government infrastructure of a body it also audits (e.g. rent, IT, conference rooms)?

8.11. May the head of the SAI or the SAI determine the rules and procedures for its business (e.g. procurement)?

    o yes   o no

8.12. Can the SAI purchase and pay for external expertise (when needed)?

    o yes   o no

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8.13. Have there been any extraordinary changes in the SAI's budget after

approval within the last three years?

o yes   o no

8.14. How has the SAI's budget developed within the last three years (see also

Annex A) Fact & Data Sheet) in relation to the state budget?

8.15. Are there additional SAI tasks other than auditing? Which resources does

the SAI receive for carrying out these tasks and how does it receive

these resources?

8.16. Does the SAI have the right of direct appeal to Legislature (parliament), if

the resources provided are insufficient for the SAI to fulfill its mandate?

o yes   o no

If yes, has the SAI made use of its right to appeal within the last three

years? When? What was the outcome?

ANNEX A: FACT & DATA SHEET: COMPARISON TABLE

Full SAI Name:			Established (year):			
Legal Basis (constitution/law-name and year):						
SAI Head - term of office (years):			SAI Head - possible re-appointments (y/n):			
SAI Head - appointed/elected by (body):			SAI Head - maximum number of years:			
Current Head of SAI (name):			Period from – to date (day/month/year):			
Previous Head of SAI (name):			Period from – to (day/month/year):			
Prior to previous Head of SAI (name):			Period from – to (day/month/year):			
Performance audits (y/n):			Financial audits (y/n):			
Other audits (y/n)						
Audits per year (2013-2015) number:			Average duration of audit (start to report; months):			
Publication of audit results (y/n and media):			Frequency of reporting (after each audit/annual):			
Main addressee(s) of reports (e.g. audited entity/Legislature-/President/general public):						
Recommendations in reports (y/n):			View of audited entity in reports (y/n):			
Possibility of audit requests (y/n):						
SAI Budget per year (2013-2015): in local currency and in EUR/US$			State Budget per year (2013-2015): in local currency and in EUR/US$			
Staff (full time equivalent, 2013-2015) number:			Auditors (of staff, full time equivalent, 2013-2015) number:			
Staff average age (2013-2015):			Staff (male/female 2013-2015) number:	/	/	/
Staff Budget per year (2013-2015): in local currency and in EUR/US$			Average Cost of audit: in local currency and in EUR/US$		/	
Code of ethics existing in SAI (y/n) and in use: (y/n)	/		Staff Days in training/education (2013-2015) number:			
Last External audit / peer review of SAI carried out: (y/n) and year(s) and by:						

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ANNEX B: FURTHER DOCUMENTS REQUIRED

- constitutional/statutory/legal framework (e.g. provincial, regional provisions) relating to questions particularly with regard to Item 1 of the questionnaire

- organisational chart of SAI

- if applicable, strategic plan, mission etc. of SAI

- if applicable, code of conduct/ethics

- if applicable, (annual) activity report

- if applicable, audit standards and guidelines

- if applicable, court cases referring to interferences/claims of SAI