

## THE PEER REVIEW ASSESSMENTS AND THEIR EFFECTS ON THE SUPREME AUDIT INSTITUTIONS' MANAGEMENT

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**Abstract.** *This paper aims to analyze the importance and the impact of the peer-review assessments on Supreme Audit Institutions' management. It is also conducted a comparative study on two peer-reviews conducted at the European Court of Auditors, in order to observe the degree of implementation of the recommendations issued and the effects of this type of assessment on the management of the European Court of Auditors. In order to see the evolution of this kind of assessment, we have presented the main conclusions shown in an analysis issued by the Court of Accounts from Slovakia regarding the peer review assessments conducted between 1999-2004 on some Supreme Audit Institutions members of INTOSAI.*

**Keywords:** management, assessment, recommendations, INTOSAI, Supreme Audit Institutions.

### 1. Introduction

The International Organisation of the Supreme Audit Institutions (INTOSAI), comprising the Supreme Audit Institutions (Courts of Audit) from 192 countries, European Court of Auditors and five associate members: A.IS.C.C.U.F. (Association of Supreme Audit Institutions using French), UEMOA (Court of Auditors of the Economic and Monetary Union of West Africa), OISC/CPLP (Organisation of Supreme Audit Institutions that use the Portuguese language), IIA (Institute of Internal Auditors) and World Bank, at the INTOSAI Congress in 2004 (Budapest) adopted a strategic plan in which were expressed the strategic objectives and a new structure based on the establishment of three committees.

During the Congress, there were set 4 strategic objectives. Among these, the Strategic Objective no. 2 is related to capacity building, aimed at strengthening the professional skills of the supreme audit institutions through training courses, technical support services, partnerships with international organizations, peer review assessments and other development activities. Later on, it was established the Capacity Building Committee at INTOSAI level, which is made up of three subcommittees. One of them aims to promote best practices in quality assurance through voluntary peer-review assessments.

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