

CBCS WORKSTREAM
IN SUPPORT OF SUBCOMMITTEE ON PEER REVIEWS



PEER REVIEW EXPERTS SHORT LIST

Elevating Expertise in Peer Reviews
for SAI Capacity Development



EXPERTS SHORT LIST

PEER REVIEW - EXPERTS SHORT LIST

The CBC's workstream, in support of the Subcommittee on Peer Reviews, is honored to present the 2024 Experts Short List. This brochure highlights esteemed professionals renowned for their exceptional expertise across various facets of peer review processes.

We are in the process of creating a prestigious Short List of experts—individuals from various SAIs within the INTOSAI community who have demonstrated exceptional proficiency in Peer Review processes. These experts will play a pivotal role in developing training materials and programs essential for conducting thorough and effective Peer Reviews.

EUROSAI regional groups promote a coordinated approach, exchange of know-how and effective cooperation between supreme audit institutions in the European area. The aim of this document is, among other things, to support the establishment of direct contacts with responsible experts covering selected areas within GUIDE 1900.

Should you wish to engage with our experts or seek further information, please do not hesitate to reach out to us or directly to our experts via direct email addresses provided by our experts.



EXPERTS SHORT LIST

GUIDE 1900

The CBC's workstream, in collaboration with the Subcommittee on Peer Reviews, is proud to introduce the 2024 Experts Short List. This list features esteemed professionals from across the INTOSAI community, recognized for their exceptional expertise and contributions to advancing Peer Review processes in alignment with GUIDE 1900.

About the Experts Short List

This curated selection highlights individuals with demonstrated proficiency in Peer Review methodologies, offering a wealth of knowledge and experience to support SAs worldwide. These experts will play a pivotal role in:

- Developing training materials and programs.
- Promoting thorough and effective Peer Reviews.
- Providing support and guidance to SAs undertaking Peer Review activities.

Engaging with the Experts

To foster collaboration and knowledge-sharing, the contact details of our experts are included, allowing you to reach out directly to discuss Peer Review-related matters. We encourage you to leverage this resource for consultation and support.

Area of Content (GUID 1900)	SAI Philippines	SAI Philippines	SAI Austria	SAI Hungary	SAI Sweden
Contact	ajpjulao @coa.gov.ph	cschan @coa.gov.ph	loimer @rechnungshof.gv.at	international @asz.hu	anna.coyet @riksrevisionen.se
Strategic and Operational Considerations	F		★	✓●	✓●★F
- Strategic Considerations	F		★	✓●	
- Partners and Resources			★		
- Memorandum of Understanding (MoU)			✓●		
- Planning			✓●		
- Fieldwork		✓	✓●		
- Reporting		✓●			
- Implementation of Results and Follow-Up	✓●	●		●	
- SAI Performance Measurement Framework (PMF)	✓●	✓●	●	●	
Independence					✓●
- Legal independence					
- Operational independence					
- Protection of leadership independence					
Mandate, Strategy, and Types of Audits	✓●				✓●
- Clear mandate definition	✓●				
- Strategic planning and alignment with mandate	✓●				
- Balanced audit types (financial, compliance, performance)	✓●				
Managing Resources				✓●	✓●★F
- Human resources: recruitment and training				✓●	
- Financial resources: budgeting and financial planning		✓★		✓●	
- Technological resources: IT systems and tools				✓●	
- Professional development and certification				✓●	
Communication and Engagement with Stakeholders	✓●	✓●	F		✓●
- Stakeholder identification (parliament, government, public)	✓●	✓●	F		
- Engagement and feedback mechanisms	✓●	✓●	F		
- Public reporting and transparency	✓●	✓●	F		
Ethics, Transparency, and Accountability					✓●
- Ethical standards and integrity policies					
- Transparency in audit procedures					
- Accountability to oversight bodies					
Audit Standards, Methodologies, and Quality Control	✓●	✓●	F		✓●
- Compliance with INTOSAI and national audit standards		✓●	F		
- Consistent audit methodologies		✓●	F		
- Quality control and assurance mechanisms	✓●	✓●	F		
Access to Information					✓●★F
- Rights of access to information					
- Data security and confidentiality					
Performance Audit	✓●	✓●			✓●
- Evaluation of effectiveness, efficiency, and economy	✓●	✓●			
- Outcome-based reporting	✓●	✓●			
Financial Audit	✓●	★			✓●
MoUs and Audit Planning			✓●	●	✓●
- Development of Memorandums of Understanding (MoUs)			✓●		
- Audit planning and resource management	●	●	✓●		
Follow-Up				✓●	✓●
- Monitoring implementation of recommendations				✓●	
- Reporting progress on corrective actions				✓●	
- Evaluation of long-term impact of audits				✓●	

Legend:
 ✓: Active participation
 F: Self-recommended for future involvement
 ●: Some experience
 ★: Strong interest for future involvement
 ●: Comprehensive expertise (highly skilled, capable of leading or advising)
 ○: Willing but limited (eager but constrained by capacity)

Area of Content (GUID 1900)	SAI Spain	SAI Slovakia	SAI Slovakia	SAI Slovakia	SAI Slovakia
Contact	guadalupe.fernandez@tcu.es	Lubica.Hajduckova1@nku.gov.sk	Vladimir.Matus@nku.gov.sk	Silvia.Achbergerova@nku.gov.sk	janka.burdova@nku.gov.sk
Strategic and Operational Considerations	★		✓●★F		
- Strategic Considerations	★				●
- Partners and Resources	★				
- Memorandum of Understanding (MoU)	✓●				●
- Planning	✓●				
- Fieldwork	✓●		✓	✓	
- Reporting	✓●		✓●	✓●	✓●
- Implementation of Results and Follow-Up	●	✓●★			
- SAI Performance Measurement Framework (PMF)					
Independence					
- Legal independence					
- Operational independence					
- Protection of leadership independence					
Mandate, Strategy, and Types of Audits					
- Clear mandate definition					
- Strategic planning and alignment with mandate		✓●			
- Balanced audit types (financial, compliance, performance)		✓●	✓●	✓●	
Managing Resources					
- Human resources: recruitment and training					
- Financial resources: budgeting and financial planning		✓●			
- Technological resources: IT systems and tools					
- Professional development and certification			✓●		
Communication and Engagement with Stakeholders					✓●★
- Stakeholder identification (parliament, government, public)			✓●		✓●★
- Engagement and feedback mechanisms			✓●		✓●★
- Public reporting and transparency			✓●		✓●★
Ethics, Transparency, and Accountability	F				
- Ethical standards and integrity policies	F				
- Transparency in audit procedures	F		✓●		
- Accountability to oversight bodies	F				
Audit Standards, Methodologies, and Quality Control	✓●	✓●			
- Compliance with INTOSAI and national audit standards	●	✓●	✓●		
- Consistent audit methodologies	✓●	✓●★			
- Quality control and assurance mechanisms	★	✓●			
Access to Information	F				
- Rights of access to information	F				✓●★
- Data security and confidentiality	F				
Performance Audit		●	✓●		
- Evaluation of effectiveness, efficiency, and economy		●	✓●	F	
- Outcome-based reporting		●	✓●		
Financial Audit	✓●				
MoUs and Audit Planning	✓●				
- Development of Memorandums of Understanding (MoUs)	✓●				●
- Audit planning and resource management	✓●				
Follow-Up	✓●	✓●★		✓●	
- Monitoring implementation of recommendations	✓●	✓●			✓●
- Reporting progress on corrective actions	✓●	✓●			✓●
- Evaluation of long-term impact of audits	✓●	✓●			●

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EXPERTS SHORT LIST

CONTACT LIST

Contact Our Experts

The 2024 Experts Short List is your gateway to connecting with some of the most accomplished professionals in the INTOSAI community. These experts bring a wealth of knowledge and practical experience in Peer Review processes, aligning with the principles outlined in GUIDE 1900.

Whether you are seeking guidance, consultation, or collaboration on Peer Review activities, you can reach out to our experts directly. Their contact information is provided below for your convenience.

1

SAI Philippines	SAI Philippines	SAI Austria	SAI Hungary	SAI Sweden
ajpjulao @coa.gov.ph	cschan @coa.gov.ph	loimer @rechnungshof.gv.at	international @asz.hu	anna.coyet @riksrevisionen.se *

*Multiple experts from Swedish SAI available for peer reviews upon contact.

2

SAI Spain	SAI Slovakia	SAI Slovakia	SAI Slovakia	SAI Slovakia
guadalupe.fernandez @tcu.es	Lubica.Hajduckova1 @nku.gov.sk	Vladimir.Matus @nku.gov.sk	Silvia.Achbergerova @nku.gov.sk	Janka.Burdova @nku.gov.sk

How to Engage

- Feel free to contact experts via the provided email addresses for any inquiries related to Peer Reviews or their specific areas of expertise.
- Please note that our experts have full discretion in managing requests, ensuring flexibility in their engagements while maintaining the highest standards of quality.



CALL FOR EXPERTS IN PEER REVIEW



Call for Experts:

We are seeking experts who have participated in or conducted peer reviews to contribute to our comprehensive survey. Your valuable input will help shape future peer review methodologies and best practices.

We invite you to join our dynamic shortlist of experts Global Flyer Survey on Peer Reviews. Your expertise can shape the future of auditing practices worldwide.

As an expert, you will:

- Support INTOSAI members in peer reviews.
- Advise and assist in peer review training.
- Share and promote best practices. Benefits:
- Lead in modernizing SAIs. Exchange knowledge with peers.
- Gain ideas for continuous improvement.



More Information:

Alternatively, you can indicate your interest by completing our Global Flyer Survey **online:**

<https://forms.gle/yEkeGU1tHKNdFcJf7>



**THANK YOU FOR YOUR
COOPERATION AND SUPPORT!**



EXPERTS SHORT LIST 2024

Contact information

WWW.INTOSAICBC.ORG

PEER REVIEW IS A SHORTLIST OF EXPERTS PROVIDING VALUABLE KNOWLEDGE, EXPERIENCE AND INFORMATION FOR ALL PARTIES INTERESTED IN PARTICIPATING IN PEER REVIEW PROCESS. EACH EXPERTS HAS ITS OWN SPECIALISATION, WHICH CAN BE USED TO PROVIDED ADDITIONAL INFORMATION AND SUPPORT. IN CASE OF ANY FURTHER INFORMATION DO NOT HESISTATE TO CONTACT US OR DIRECTLY EXPERTS FROM THIS LIST.



SUPREME AUDIT OFFICE OF THE SLOVAK REPUBLIC
PRIEMYSELNÁ 2, 824 73 BRATISLAVA 26, SLOVAK REPUBLIC.



TELEPHONE: [+421 \(2\) 50 11 49 11](tel:+421250114911)



EMAIL: PEERREVIEW@NKU.GOV.SK



WEBSITE: WWW.SAO.GOV.SK