

Warsaw, 29-30 June 2026

# EUROSAI Peer Review Project Group

EUROSAI Presidency Team (SAI Israel)

**EUROSAI – CBC Subcommittee on Peer  
Reviews Thematic Conference**



# The Vision

- ┌ Establishment of a Peer Review initiative, as part of the EUROSAI Strategic Plan (ESP) for 2024-2030.
- ┌ Encouragement of peer reviews at the regional level, in accordance with INTOSAI's Peer Review Guidelines (GUID 1900)



# Goals of the Peer Review Initiative

└<sub>1</sub>

Enhance Quality and  
Efficiency

└<sub>2</sub>

Promote Best  
Practices

└<sub>3</sub>

Ensure Compliance  
and Standards

└<sub>4</sub>

Increase  
Transparency and  
Accountability

└

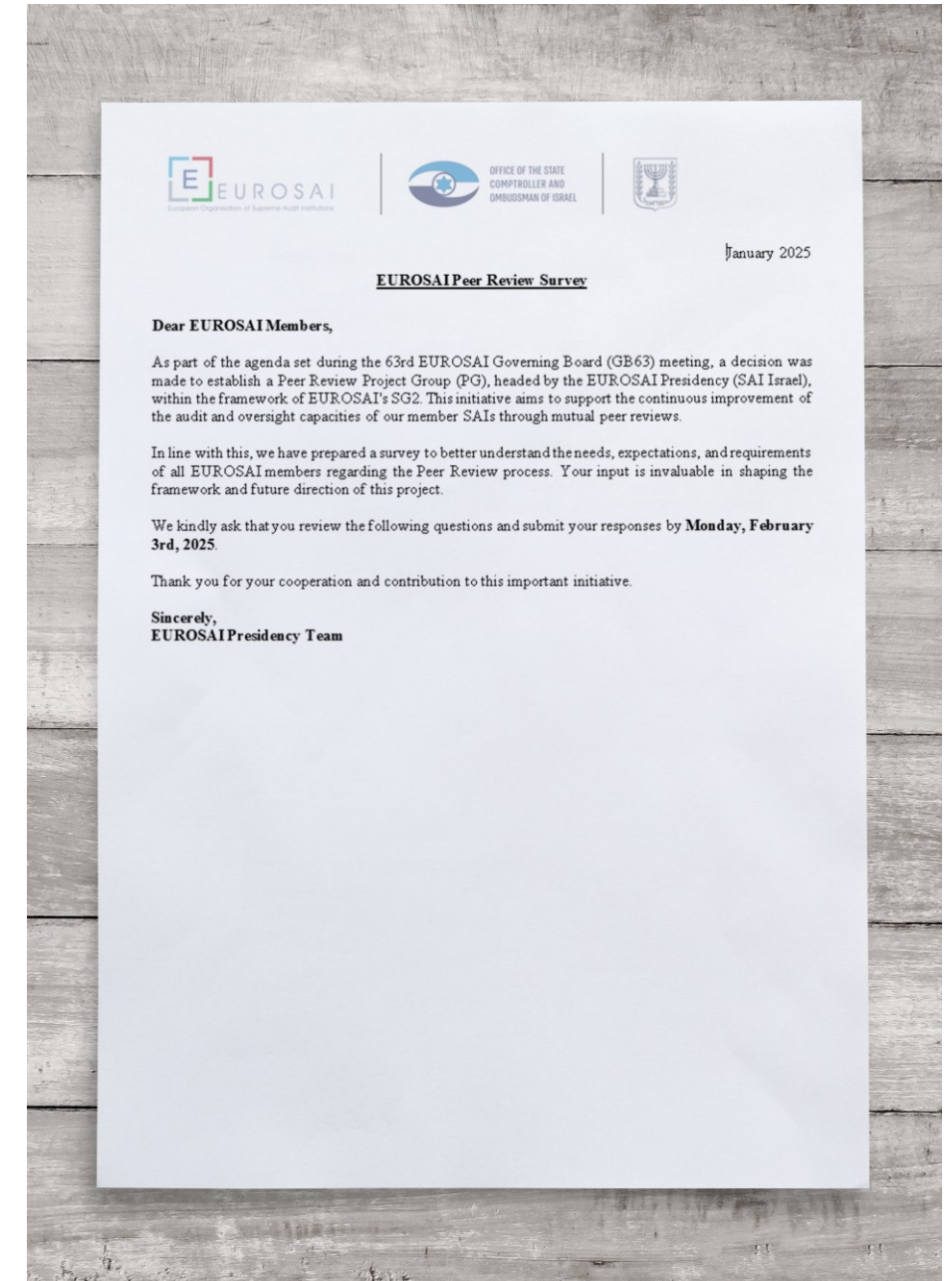
Alignment with SG1 and SG2

# Peer Review Project Group



Following the decision reached at the EUROSAI 63rd Governing Board meeting to establish a Peer Review Project Group, led by SAI Israel, to promote the Peer Review initiative, a survey was distributed to EUROSAI members to map their needs, expectations and requirements.

39 SAIs (out of 49 EUROSAI members) responded and the data accumulated from the survey was processed.



## Peer review survey participants

-  **01** | Albania
-  **02** | Armenia
-  **03** | Austria
-  **04** | Azerbaijan
-  **05** | Belgium
-  **06** | Bosnia and Herzegovina
-  **07** | Bulgaria
-  **08** | Croatia
-  **09** | Cyprus
-  **10** | Czech Republic

-  **11** | Denmark
-  **12** | Estonia
-  **13** | France
-  **14** | Georgia
-  **15** | Germany
-  **16** | Greece
-  **17** | Hungary
-  **18** | Iceland
-  **19** | Ireland
-  **20** | Kazakhstan

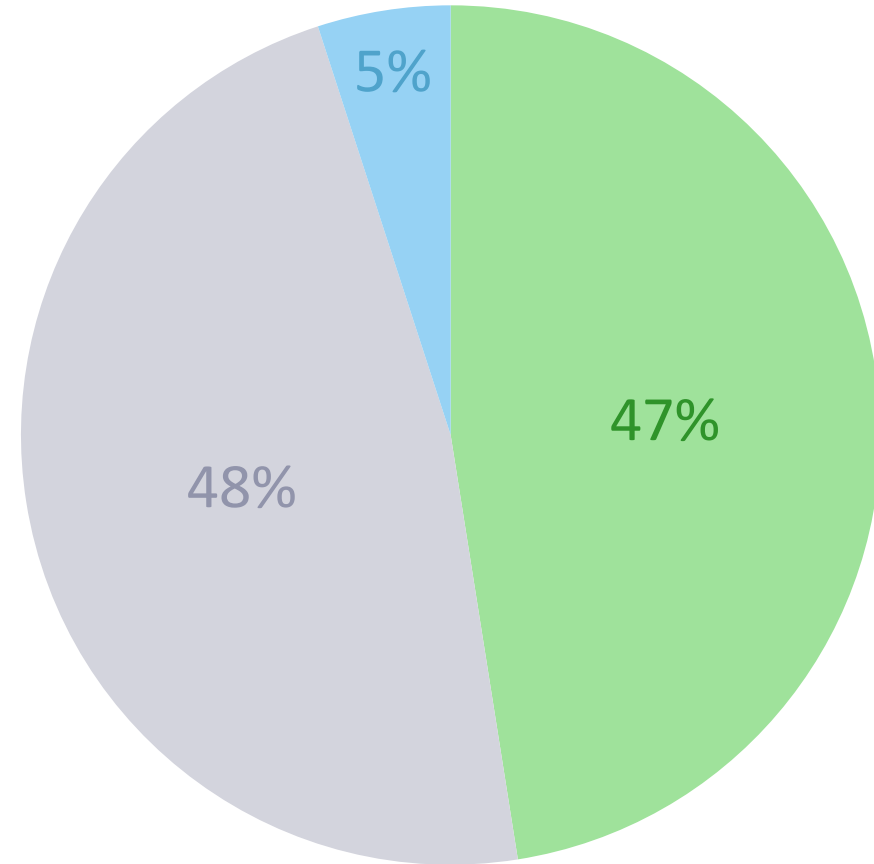
-  **21** | Kosovo
-  **22** | Latvia
-  **23** | Liechtenstein
-  **24** | Lithuania
-  **25** | Malta
-  **26** | Monaco
-  **27** | Netherlands
-  **28** | North Macedonia
-  **29** | Norway
-  **30** | Poland

-  **31** | Portugal
-  **32** | Romania
-  **33** | Slovakia
-  **34** | Slovenia
-  **35** | Spain
-  **36** | Sweden
-  **37** | Switzerland
-  **38** | Ukraine
-  **39** | United Kingdom
-  **40** | ECA



## Q2

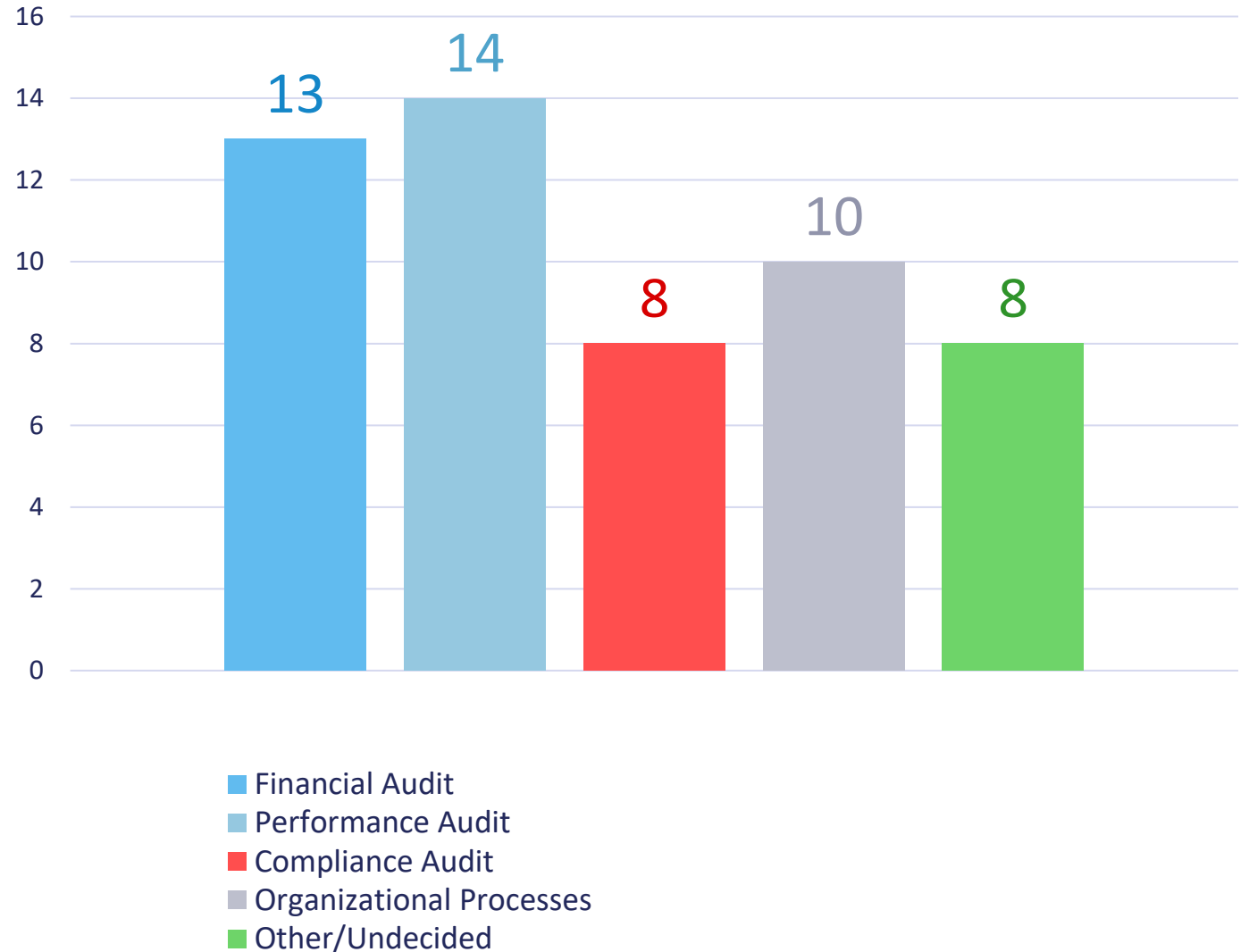
Would you like a peer review to be conducted on your SAI within the next 3 years?



■ Yes ■ No ■ Undecided

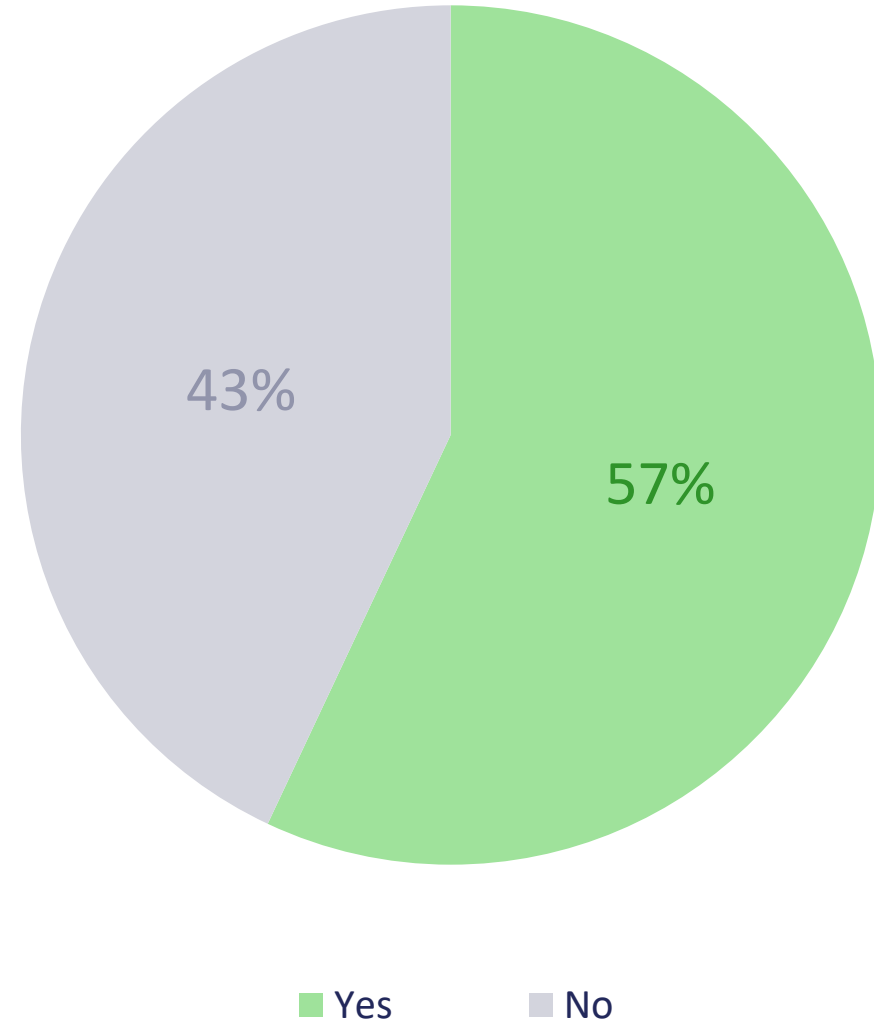
## Q2A

If “Yes” (19 total), on which area(s) would you prefer the review to focus?



## Q3

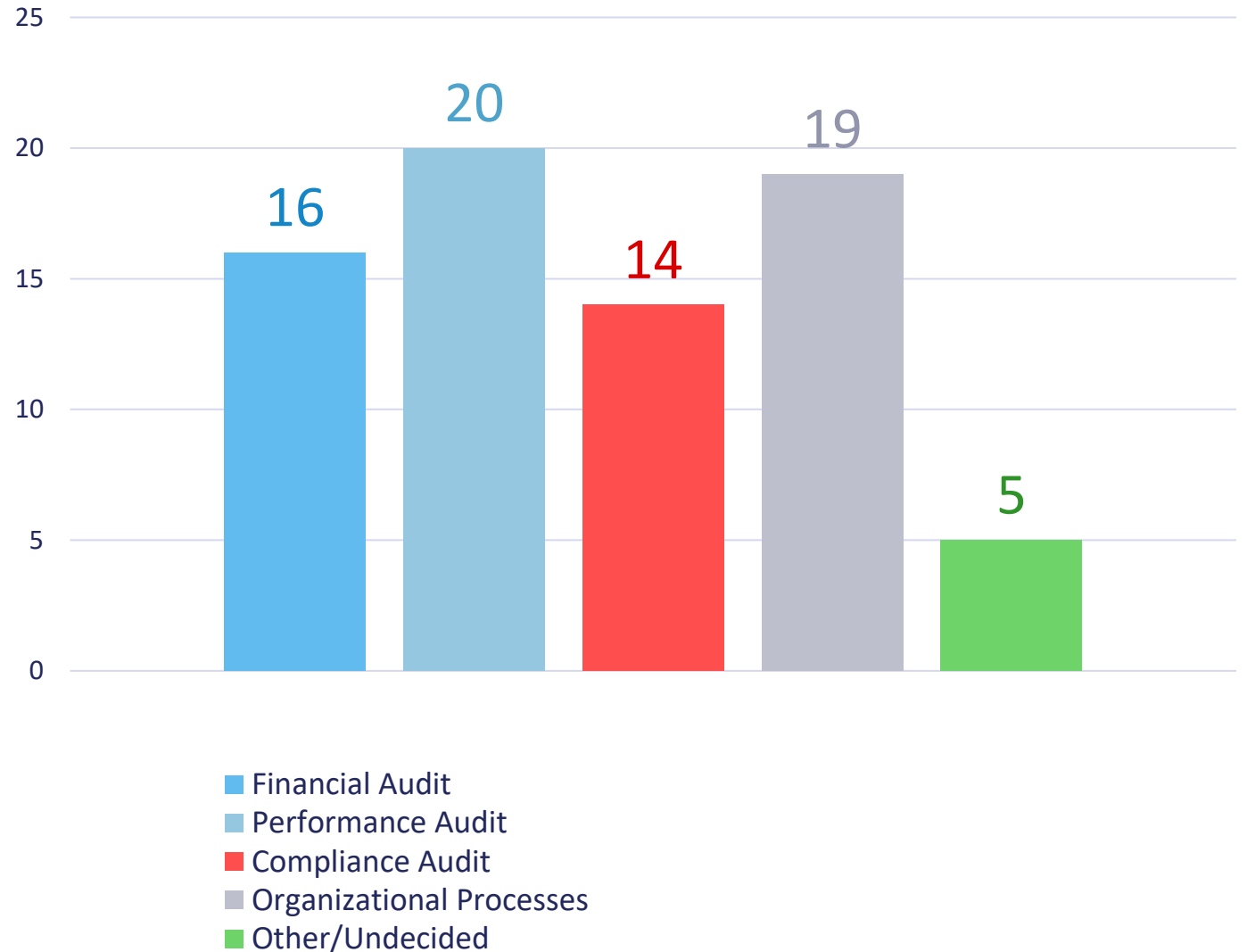
Would you be willing to join a database of peer reviewers for future reviews?





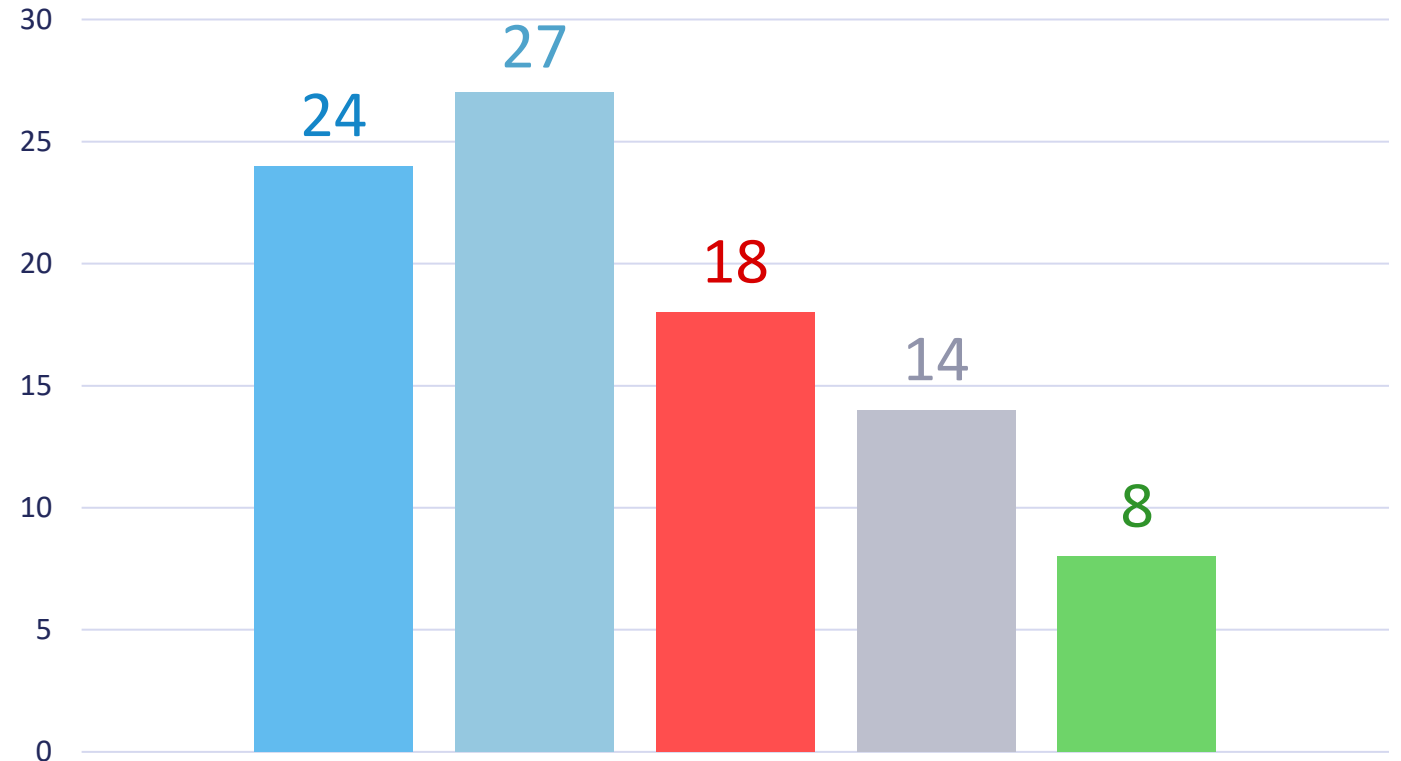
## Q3A

If “Yes” (23 total), in which area(s) would you be able to provide expertise?



## Q7

What barriers or challenges would you like the EUROSAI Peer Review Project Group to address? (Multiple answers)



- Lack of resources for conducting reviews
- Need for more training on Peer Review processes
- Need for clearer guidelines or methodologies
- Language barriers
- Other

## Q7

### SAIs that gave the answer “Other”

01



Activities must be coordinated with INTOSAI CBC Subcommittee on Peer Review to avoid duplication

02



The group should consider factors like legal, political and organizational differences to ensure a constructive analysis

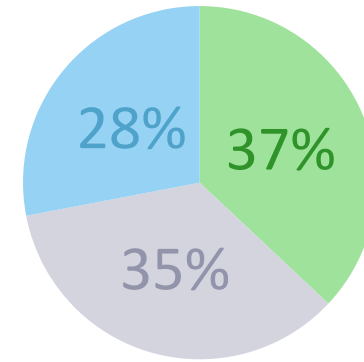
03



Share knowledge on different approaches and methodologies that various, and perhaps more experienced, SAIs use to overcome challenges in the peer review process

## Q9

Would you be interested in being part of the Peer Review Project Group (PG), which has been approved for establishment under SG2 at GB63?



■ Yes   ■ No   ■ Maybe

15 SAIs showed interest in being part of the Peer Review Project Group:



# Establishment of the Peer Review Project Group

In May 2025, an online meeting was held with staff of SAI Slovakia, headed by Mr. L'ubomir Andrassy, which chairs the INTOSAI Peer Review Subcommittee, in order to learn from their experience and gather insights.

Collaboration between EUROSAI AND INTOSAI in the field of peer reviews was agreed upon.



# Establishment of the Peer Review Project Group

- └ On May 20, 2025, the EUROSAI Presidency sent out an email to all EUROSAI member states that had in the survey expressed interest in being part of the Peer Review Project Group, inviting them to attend the first meeting of the PG.
- └ On 2 September 2025, the Peer Review Project Group kick-off meeting took place. The meeting was attended by representatives from 20 EUROSAI member states, and it approved the PG workplan and Call for Participation notice.



# Circulation of Call for Participation and Application Form



On 9 September 2025, the Call for Participation in a Peer Review was circulated by the EUROSAI Presidency team to all EUROSAI members, inviting them to apply for participation in a peer review in 2026, as either reviewer or reviewee.





# Positive Responses to the Call for Participation

| Country         | Reviewer/Reviewee | Fields                                                                                                                                                                                                   | Availability                                                                                                         |
|-----------------|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| 2026            |                   |                                                                                                                                                                                                          |                                                                                                                      |
| France          | Reviewer          | <ul style="list-style-type: none"> <li>Financial</li> <li>Performance</li> <li>Compliance</li> <li>Organizational Processes</li> <li>Other (IT, evaluation of public policies, communication)</li> </ul> | Any time                                                                                                             |
| Latvia          | Reviewer          | <ul style="list-style-type: none"> <li>Performance</li> <li>Organizational Processes</li> </ul>                                                                                                          | From June 2026                                                                                                       |
| Lithuania       | Reviewer          | <ul style="list-style-type: none"> <li>Financial</li> <li>Performance</li> <li>Compliance</li> <li>Organizational Processes</li> <li>Other</li> </ul>                                                    | Any time                                                                                                             |
| North Macedonia | Reviewer          | <ul style="list-style-type: none"> <li>Financial</li> <li>Performance</li> <li>Compliance</li> <li>Organizational Processes</li> </ul>                                                                   | April/May 2026                                                                                                       |
| Iceland         | Reviewee          | <ul style="list-style-type: none"> <li>Financial</li> <li>Performance</li> </ul>                                                                                                                         | <ul style="list-style-type: none"> <li>Performance from March 2026</li> <li>Financial from September 2026</li> </ul> |
| Poland          | Reviewee          | <ul style="list-style-type: none"> <li>Performance</li> <li>Reporting (report readability)</li> </ul>                                                                                                    | 2026                                                                                                                 |
| 2027-2029       |                   |                                                                                                                                                                                                          |                                                                                                                      |
| Hungary         | Reviewer/Reviewee | <ul style="list-style-type: none"> <li>Organizational Processes</li> <li>Other (SAI PMF Module B, Dimension 7. (Overall Audit Planning) and Module C (Audit Quality and Reporting))</li> </ul>           | 2027/28 at the earliest                                                                                              |
| Ukraine         | Reviewee          | <ul style="list-style-type: none"> <li>Financial</li> <li>Performance</li> <li>Compliance</li> <li>Organizational Processes</li> </ul>                                                                   | Planned for the 2028/29 period                                                                                       |

# Twinning Process

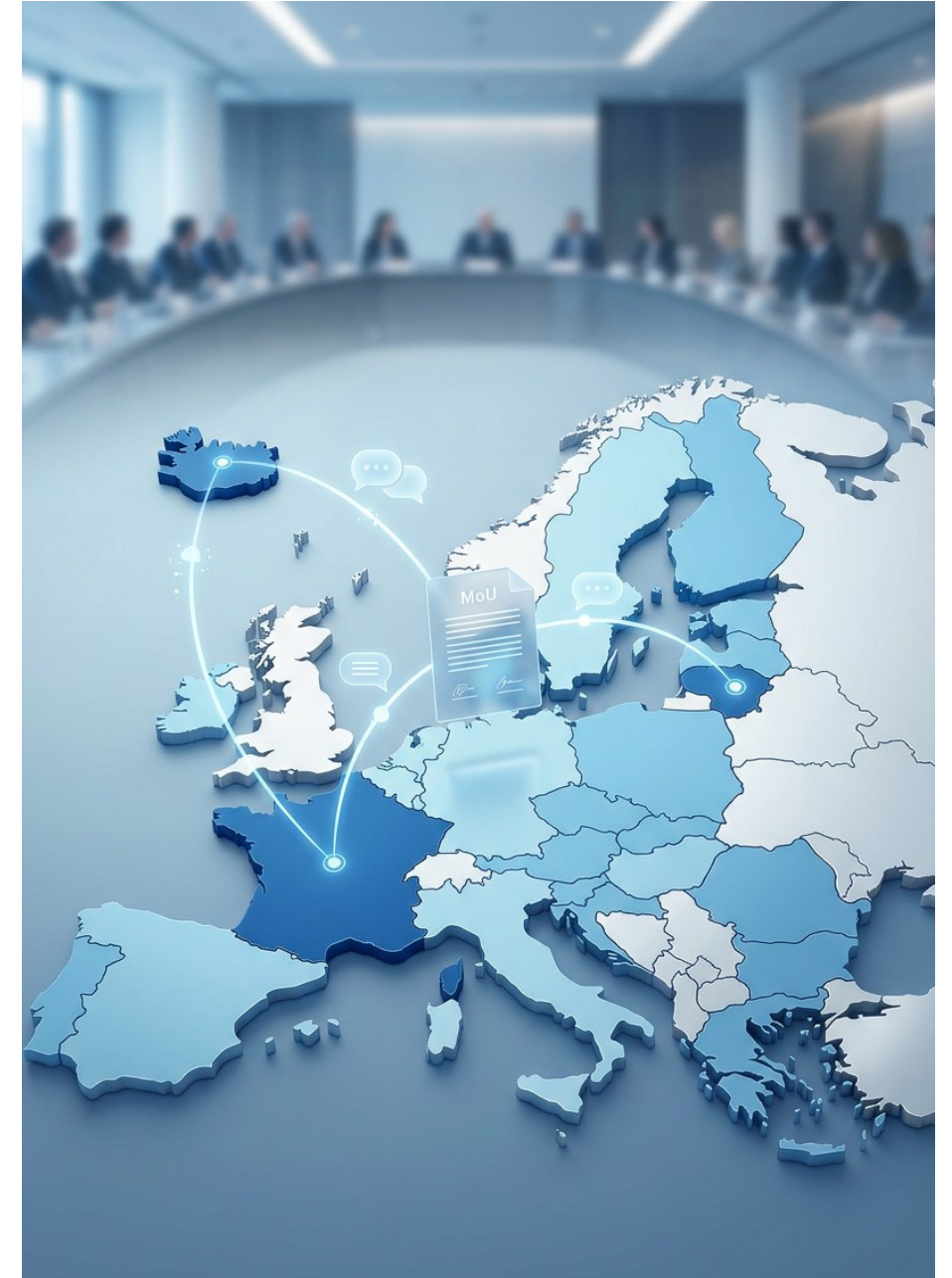


Through the agency of the EUROSAI Presidency team, a match was made between SAI Iceland (reviewee) and the SAIs of France and Lithuania (reviewers)



## Follow-up

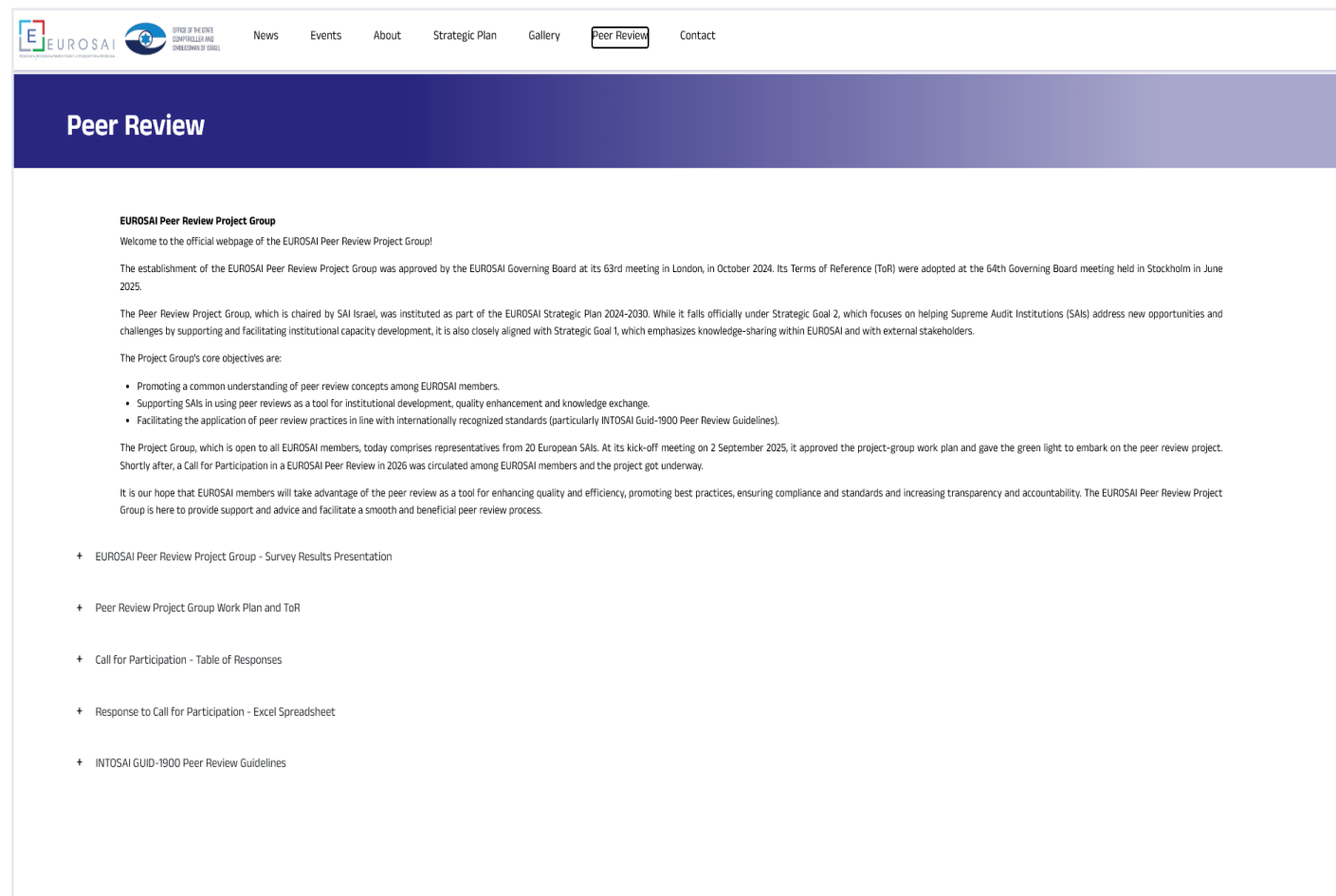
Following the EUROSAI Presidency team's inquiry in March 2026, SAI Iceland shared that the parties to the peer review had conducted constructive discussions in preparation for the review, that an MoU was underway and a kick-off meeting was planned for spring or early summer





In December 2025, the official webpage of the EUROSAI Peer Review Project group was launched on the EUROSAI Presidency website - <https://www.eurosai2024israel.gov.il/>

# Peer Review Project Group Webpage



The screenshot displays the official webpage of the EUROSAI Peer Review Project Group. The header features the EUROSAI logo, the State Comptroller and Ombudsman of Israel logo, and a navigation menu with links for News, Events, About, Strategic Plan, Gallery, Peer Review (highlighted), and Contact. The main content area has a dark blue header with the title "Peer Review". Below this, the text welcomes visitors to the official webpage and provides background information on the group's establishment in October 2024. It outlines the group's objectives, including promoting a common understanding of peer review concepts, supporting SAIs in using peer reviews for institutional development, and facilitating the application of peer review practices in line with internationally recognized standards. The text also mentions the group's open membership, its kick-off meeting on 2 September 2025, and its goal to enhance quality and efficiency through peer review. A list of resources is provided at the bottom, including a survey results presentation, work plan and ToR, call for participation table of responses, response to call for participation excel spreadsheet, and INTOSAI GUID-1900 Peer Review Guidelines.

**EUROSAI Peer Review Project Group**

Welcome to the official webpage of the EUROSAI Peer Review Project Group!

The establishment of the EUROSAI Peer Review Project Group was approved by the EUROSAI Governing Board at its 63rd meeting in London, in October 2024. Its Terms of Reference (ToR) were adopted at the 64th Governing Board meeting held in Stockholm in June 2025.

The Peer Review Project Group, which is chaired by SAI Israel, was instituted as part of the EUROSAI Strategic Plan 2024-2030. While it falls officially under Strategic Goal 2, which focuses on helping Supreme Audit Institutions (SAIs) address new opportunities and challenges by supporting and facilitating institutional capacity development, it is also closely aligned with Strategic Goal 1, which emphasizes knowledge-sharing within EUROSAI and with external stakeholders.

The Project Group's core objectives are:

- Promoting a common understanding of peer review concepts among EUROSAI members.
- Supporting SAIs in using peer reviews as a tool for institutional development, quality enhancement and knowledge exchange.
- Facilitating the application of peer review practices in line with internationally recognized standards (particularly INTOSAI Guid-1900 Peer Review Guidelines).

The Project Group, which is open to all EUROSAI members, today comprises representatives from 20 European SAIs. At its kick-off meeting on 2 September 2025, it approved the project-group work plan and gave the green light to embark on the peer review project. Shortly after, a Call for Participation in a EUROSAI Peer Review in 2026 was circulated among EUROSAI members and the project got underway.

It is our hope that EUROSAI members will take advantage of the peer review as a tool for enhancing quality and efficiency, promoting best practices, ensuring compliance and standards and increasing transparency and accountability. The EUROSAI Peer Review Project Group is here to provide support and advice and facilitate a smooth and beneficial peer review process.

- + EUROSAI Peer Review Project Group - Survey Results Presentation
- + Peer Review Project Group Work Plan and ToR
- + Call for Participation - Table of Responses
- + Response to Call for Participation - Excel Spreadsheet
- + INTOSAI GUID-1900 Peer Review Guidelines

## Looking ahead...



Monitoring of the progress of the peer review being conducted between Iceland, France and Lithuania and eventual publication of the peer review report (subject to the consent of the parties)



Circulation of Call for Participation in a Peer Review in 2027 in the autumn of 2026



Making direct contact with SAIs who have already expressed willingness to participate in a peer review in 2027



Online knowledge-exchange meeting between PG members







*Thank You*

For your Attention!

