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CBC

Subcommittee
on Peer Reviews

Fieldwork Execution

Szabolcs Gergely | State Audit Office of Hungary |
INTOSAI CBC Thematic Workshop

Warsaw, June 29-30, 2026



Professional Biography



Szabolcs Gergely

international expert

State Audit Office of Hungary (ÁSZ)

Sept. 2011 – (15 yrs)

auditor, consultant, expert, coordinator

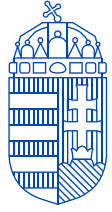
Current position and responsibilities

International coordinator

International and Protocol Department (2022-)

Peer Reviews and related experience

- 2024: Peer Review Follow-up, NKÚ Slovakia (reviewer, report writer)
- 2023: Self-Assessment, ÁSZ, Audit Standards, Methodology, and QA (team member)
- 2020: Peer Review, NKÚ Slovakia, Communication and openness (reviewer)
- 2016: Peer Review, ÁSZ Independence (consultant, contributor)
- 2015: Peer Review, ÁSZ (coordinator)
- 2014: Self-Assessment, ÁSZ, Communication and utilisation (evaluator, report writer)



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Contents

- Principles
- Managing incomplete or inconsistent documentation
- Engaging stakeholders - Structuring interview days
- Live reporting to the management
- Mini-reflection: “Fieldwork moments that taught me the most”
- Take-aways

THEMATIC WORKSHOP

Peer Review Fieldwork



Key Principles of Fieldwork

1

Uniqueness

Every Peer Review has a different “personality” based on the alteration in approach, scope, national and institutional characteristics. You will have to rely on different approaches and toolsets.

2

Trust and Openness

The success is based on confidence, honesty and dedication to openness in order to provide and gain insight to crucial processes even if risks are involved and information is disadvantageous.

3

Partnership and Teamwork

Participants are allies not competitors. Teams benefit the most if different skillsets are harnessed and maximum support is provided through cooperation.

4

Attention and Understanding

Try not to deliver an “ultimate” judgement or stress a single “best” practice. Through attention and understanding strive to provide assurance and guidance in line with international standards and respecting the national/institutional context.

5

Assistance and Knowledge Sharing

Seek to enhance the whole spectrum of institutional policies, practices, methodologies, tools and technologies with the aim of contributing to the training eco-system.

Managing incomplete or inconsistent documentation

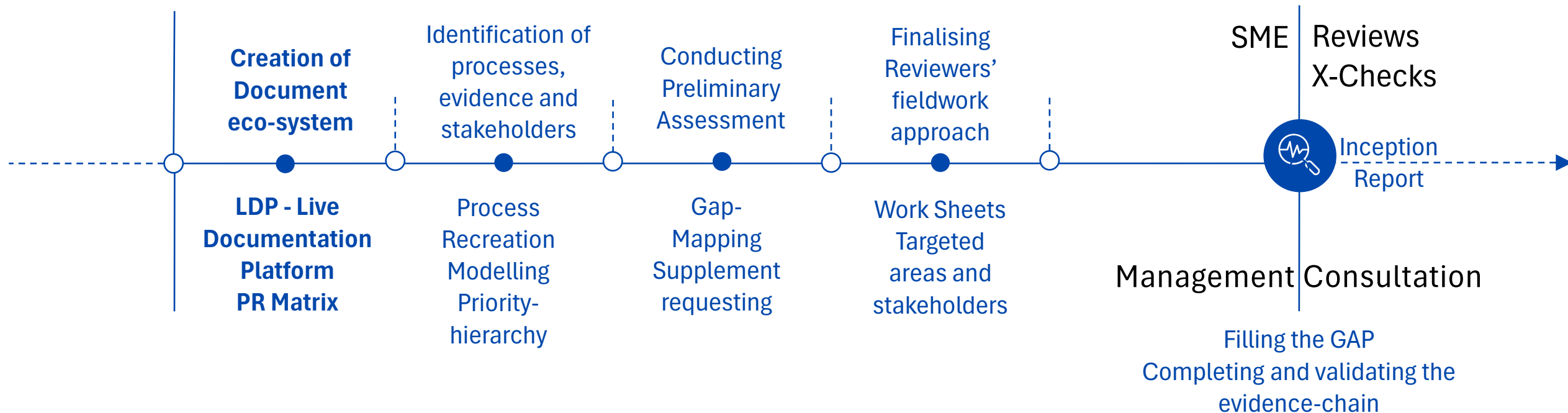
Peer Review Timeline

Kick-off Meeting

Desk Study

Consultations of the PR
Teams

Fieldwork Execution Stakeholder Interviews



PMF Self-assessment based Peer Review MATRIX

Annex 1

2020

Select the appropriate answer and provide a short reasoning. The reasoning may consist of excerpts from professional materials, audit documents and regulations. In the reasoning – if publicly available –, please indicate the exact reference supporting the reasoning (access route, document and

Management of organisations and institutions affected by communication and the activity of the State Audit Office

Indicator	Indicator name	Dimension	Dimension name	Criterion	Fulfilment	Reasoning, note	Supporting document	INTOSAI PMF Score	Leader/organisational unit responsible for the professional field
IV.	International communication	D1	International (communication) strategy	1. Does SAO SR have an international communication strategy?					
				2. Did SAO SR identify in its international strategy the target groups that it wishes to communicate and keep in touch with in order to realise its mission and institutional objectives?					
				3. Did SAO SR define in its international (partial) strategy the key messages it wants to convey?					
				4. Does SAO SR have international communication tools, does it use opportunities offered by online media?					
				5. Does SAO SR prepare an international communication plan for its annual report, priority reports or in relation to key events?					
				6. Does SAO SR have rules of procedure, processes, electronic systems or forums that support its experiences and the sharing of data collected during international communication and relations?					
				1. Does SAO SR operate in a transparent manner at an international level as well? Does it publish public materials and documents related to its operation in a foreign language for international actors interested in its activity?					

Peer Review Report based Follow-up MATRIX



		I. SAO SR Peer Review Follow-up Matrix					
Topic	Recommendation(s)	Action planned	Measures taken	Status	Desired outcome	Achievements / Impact realized / Metrics	Supporting documents
Plannin the audit activites	1. SAO SR develop a set of indicators/metrics and goals to measure the extent to which its objectives and strategy are being met; for example, obtain systematic feedback on the quality of reports—timeliness, accuracy, reliability, benefits; calculate euro savings, etc	1. Develop a performance framework for the SAO Development Strategy 2020-2025	SAO SR performance frameworks, which contain indicators to measure the extent of implementation of the objectives and strategy, were approved at the College on 02.10.2023	Met	A set of KPIs (12 SIs), corresponding SPFs and relevant follow-up system which monitors the achievement of the strategic objectives set out in the four pillars providing real time and reliable data on SAO SR performance, also on the social impacts and benefits of activities. 12 Strategic Indicators?	Measurable indicators (MU) and target values (CH) are set in the Activity Plans 2023-2024 Achievements reported via Performance Framework Sheets (PF)	SAO Development Strategy 2023-2025 Action Plan 2023 Performance Framework 2023 Evaluation 2023 Action Plan 2024 Performance Framework 2024
	2. SAO SR should consider strengthening its ex post assessment program to provide greater assurance that its quality assurance framework is working as planned and the outcomes of the audit reports meet quality expectations,	1. Ensure the performance of quality control by cross-cutting evaluation, flexibly responding to identified deficiencies, current needs, or specific areas of practice.	On 15.10.2022 the Quality Assurance Department was established.	Continuously implemented			
			Continuous quality assessment of the 20 selected KA from the 2022 ACS Analysis of the management acts of selected departments Assessment of the quality of cybersecurity provision Cross-sectional evaluation of the objection process Cross-sectional evaluation of the management and organisation of control days Subsequent quality assessment of the Real Estate Administration of the Diplomatic Corps Services Management of public funds and property of the municipality of Andovce	Continuously implemented			

Engaging stakeholders - Structuring interview days

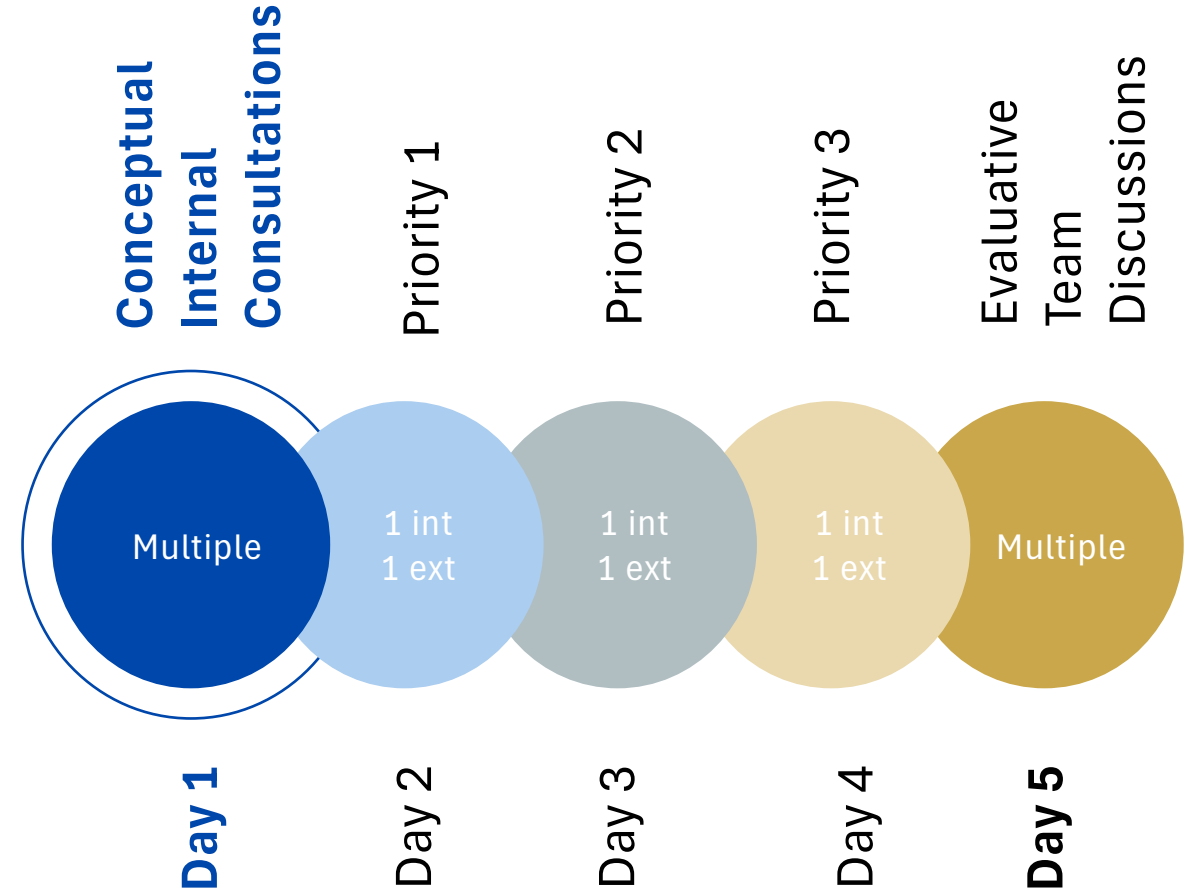
Primary stakeholders are identified.

Scheduling

- Define criteria but also rely on partner recommendations and assistance.
- **Select, prioritize and secure following impact.**
- Pre-draft interview questions on strategic areas.
- Limit discussion in time and scope.

Conducting

- ✓ **Communicate aim, value and benefits.**
- ✓ Maintain focus, encourage the free expression of opinion.
- ✓ Validate all key information with stakeholders.



Live reporting to the management

Principle

„K.I.S.”: Keep it simple, focus on highlights.

Structure

Organise content following management and Peer Review priorities.

Contents

Formulate evaluative statements, present findings and recommendations, emphasize strengths and report weaknesses.

Extent

Prepare short, concise report not exceeding 2-3 pages (15 minutes to present).

Language and Communication

Use plain and understandable wording, avoid difficult vocabulary.

Non-verbal Communication

Remain calm, provide assurance, display professionalism.

Communication Peer Review Follow-up 2024

Supreme Audit Office of the Slovak Republic (SAO SR)

Inception Report

Communication and Openness

Recommendation nr 5. - The SAO should consider providing regular information to MPs on audits to be published, which could contribute to the agenda of parliamentary committees.

General Assessment

SAO SR fulfilled recommendation nr 5. offered for consideration by the Peer Review Report published in March 2021.

SAO SR enhanced communication activities towards the National Council of the Slovak Republic.

Findings and Conclusions in detail

We have identified 5 primary determinants contributing to the fulfilment of recommendation and the development of communication activities supporting the work of the National Council and the agenda of its committees.

The peer review team found, based on the assessment realized and the stakeholder and focus interviews conducted, that in terms of

1. The nature of relations established between SAO SR and the National Council of the Republic of the Slovak Republic

- the communication and liaison activities between the two parties are vivid and active
- a professional network is established and maintained on high level
- the cooperation is rated mutually beneficial

2. The level and quality of engagement

Respective to broadly accepted attributes of effective communication, as

- **purposefulness** – SAO SR sends relevant information which draws the attention of the parliamentary committees
- **timeliness** – SAO SR reports are sent in due time, upon their approval before publication
- **appropriateness** – quality of SAO SR audits is acknowledged; committees trust information disclosed to them

Mini-reflection: “Fieldwork moments that taught me the most”

Stakeholder interviews



Take-aways in Fieldwork Execution



1

Although every review is unique, there are relevant approaches to rely on.



2

A well-designed documentation eco-system creates trust and secures transparency.



3

Internal and external stakeholders are key to evidence validation.



4

The value and benefits of fieldwork execution is considerable, try to make the most out of it.



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