CBC | Subcommittee on Peer Reviews

SG2 EUROSAI Institutional Capacity Development

THEMATIC WORKSHOP

on

Peer Review Fieldwork

WELCOME BACK

June 29-30, 2026 SAI Poland **Warsaw**

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Morning Recap - World Café Discussion

	Barriers for peer reviewers	Sampling strategies & assessing data reliability	Repetitive issues in peer reviews
What is the **main challenge** in this area of Peer Review practice?	• Lack of information – documentation • Document formats, digitalisation incomplete/ unreadable by IT tools • Terminology is not clear or misleading	• Insufficiently described form, volume, structure of data / information will reviewee submit for assessment • Tendency to hide/not to submit information • Issues to cope with cultural difference	• Cultural differences within the peer review team • The recommendations are not sufficiently measurable or precise, making follow-up impossible • Changes of the internal team in charge of the peer review
What **works in practice** (or what should be improved)?	• MoU • Cross section interviews and cross checks • Engaging stakeholders	• Clear, detailed, agreed in advance expectations of both sides - terms & conditions of data sample /documents relevant to purpose/subject/scope agreed in MoU and or TOR	• A discovery phase for the peer-reviewed SAI is essential before work begins • Clear understanding of recommendations • Culturally adapted communication of the reviewing team

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WI-FI: PeerRev

password: qk9K5paR!

Don’t be shy

Contribute

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#2197052

Sli.do - results

What do you expect to get out of this training?

- Get ideas and examples from others to help me imorgon how we do peer review work
- I want to become a subject matter expert in peer reviews.
- Practical heuristics process. Tips for making the process better. Risks to avoid.
- Practical experiences

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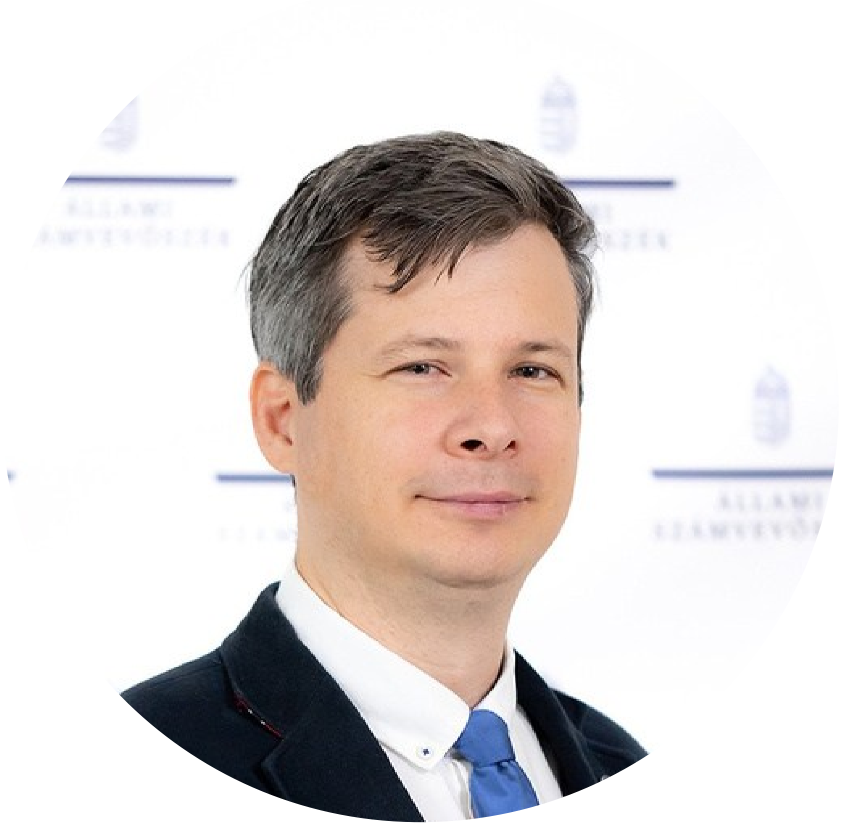
SG2 EUROSAI Institutional Capacity Development

Szabolcs Gergely is an international expert at the State Audit Office of Hungary (ÁSZ), working in the International and Protocol Department.

Since joining ÁSZ in 2011, he has gained various experience as an auditor, expert and coordinator, with responsibilities spanning external relations, communication, international analyses, auditing.

Mr. Gergely has contributed to numerous peer review and self-assessment processes during the past 10 years:

- His international peer review experience includes serving as reviewer for the 2020 NKÚ Slovakia Peer Review on communication and openness and the 2024 NKÚ Slovakia Peer Review Follow-up.
- He has also supported institutional learning through self-assessment work, including the 2014 ÁSZ self-assessment as evaluator and report writer and the 2023 ÁSZ self-assessment as advisor.
- In 2015 Peer Review of the SAO Hungary (communication and utilisation) he was appointed chief coordinator for Poland and Lithuania performing the review



Szabolcs Gergely

International expert at the State Audit Office of Hungary (ÁSZ)
International and Protocol Department

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Guillaume Brulé is a senior auditor at the French Court of Accounts. He currently serves as deputy director of international relations.

He began his career in the French financial courts at the Nantes Regional Chamber of Accounts, after completing his training at the École nationale d'administration.

From 2016 to 2022, he served as a senior governance expert at the PEFA Secretariat at the World Bank. From 2022 to 2024, he was an auditor in the Court's Second Chamber, responsible for agriculture.

He holds a degree in biology and agronomy, as well as a master's degree in agricultural economics.

Guillaume Brulé

Deputy director of international relations
French Court of Accounts

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Andy Fisher is Head of International Relations and Technical Cooperation at the UK National Audit Office.

Before taking this role, he was Head of Quality Assurance for VFM work in the NAO (performance audit). He was responsible for maintaining the standards and quality assurance processes as well as providing guidance and training to auditors on performance audit methods.

Andy has over 20 years' experience of performance audit working on education, health and cross government reports.

Before joining the UK NAO in 2005, Andy worked in a local audit organisation carrying out performance audit on local government.

Prior to this he worked in policy roles in local government. Andy has a PhD in Biochemistry from the University of Kent, in the UK.

Andy Fisher

Head of International Relations and Technical Cooperation
UK National Audit Office

Coffee Break

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PANNEL DISCUSSION

Generation exchange & building future reviewers

Ivana Gájová Kopecká
General International relations Specialist
EUROSAI and International Affairs Department, SAO Slovakia

Rebecca Vassalo

Szabolcs Gergely

Guillaume Brulé

- Would you agree that participating in peer reviews can help develop auditors/ reviewers and meaningfully integrate them in SAI audit teams?
- When it comes to knowledge transfer - How can peer reviews support auditor learning?
- Looking back at your early career, what is one key lesson or skill you wish you had developed sooner?

(How can SAIs make sure new auditors learn those lessons today?)

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Rebecca joined the National Audit Office of Malta in October 2013 as an auditor within the Special Audits and Investigations Section, where she mainly conducted compliance audit, often incorporating performance elements.

Drawing on her academic background in social statistics and research methods, over the years, she has provided methodological and analytical support to audit teams across the Office.

She has also developed expertise in auditing the implementation of the Sustainable Development Goals (SDGs), contributing to the development of IDI's SDG Audit Model (ISAM), delivering related training and leading audits on poverty and obesity.

Since July 2024, Rebecca has served as Liaison Officer for International Affairs, leading the Office's international engagement, coordinating strategic partnerships for collaboration and knowledge exchange, and overseeing the implementation and monitoring of the National Audit Office's Strategy 2024–2028.

Rebecca Vassalo

Liaison Officer, International Affairs
National Audit Office of Malta

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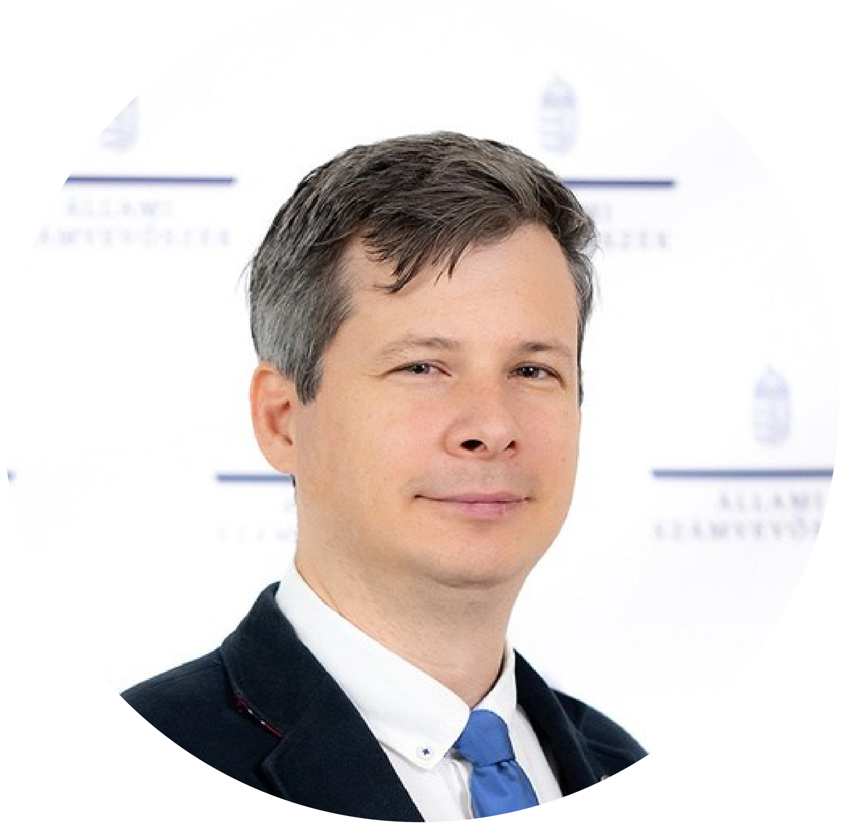

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Deputy director of international relations
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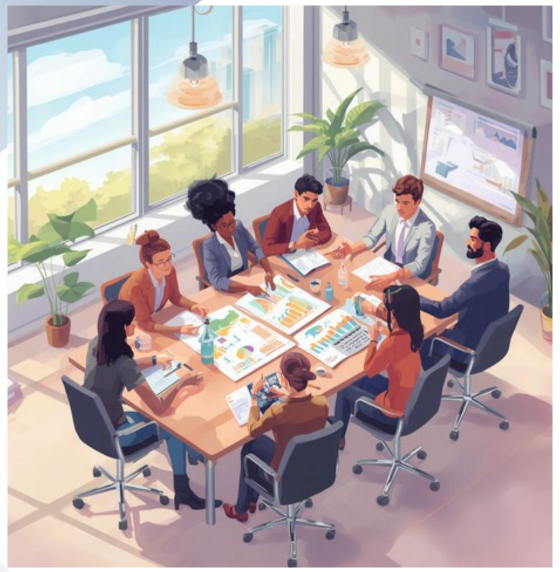


Collaborative Design Lab

Collaborative Design Lab

Background Information

The Supreme Audit Institution (SAI) of *Fatra* is a mid-sized European SAI with approximately **500 staff**. It conducts **financial, compliance, and performance audits** and has recently initiated internal reforms to **improve audit quality and impact**.

Peer Review Scope

Based on the constitutional requirement of a regular independent assessment, SAI Fatra has requested an external Peer Review focusing on:

- Quality control framework
- Audit reporting practices (methods and approaches)

Context and challenges

Over the past 5 years, SAI Fatra has faced several challenges:

- **Inconsistent quality assurance** practices across departments
- **Weak documentation** of audit planning decisions
- Increasing **delays in issuing audit reports**
- **Limited follow-up** on audit recommendations

Stakeholder environment

Key stakeholders include:

- Parliament (strong influence)
- Ministry of Finance (may be very sensitive to critical findings)
- Audited entities (often reluctant to share data)
- Media and civil society (important to consider their growing interest in audit results)

Constraints for the Peer Review team

- Duration of fieldwork: up to 3 weeks
- Limited availability of senior management during the review period
- High travel expenses
- Some documentation available only in the national language
- High expectations regarding practical and implementable recommendations

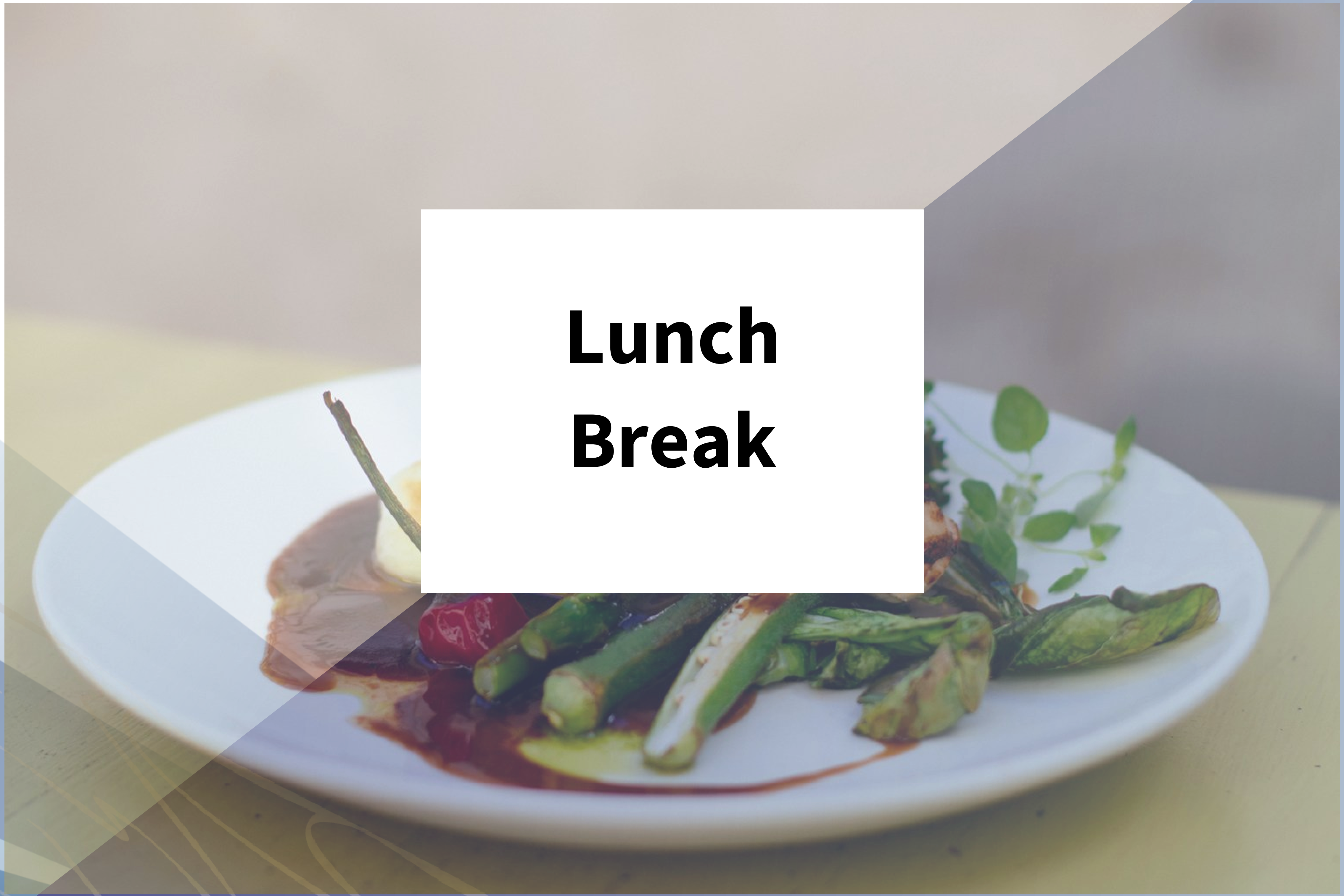
Instructions for this exercise

You are part of a Peer Review team tasked with designing and conducting this review.
What is expected of you:
Discuss the steps that should be taken within a group based on what was presented.
You may use the supportive documentation, templates and roadmaps that are provided for the aim of this workshop.
With the support of the instructor draft the instructive document respective to your stage of peer review.

DRAFT

Your goal is to:

Define how your fieldwork stage will be carried out in this context
Identify what tools, approaches or documentation need to be improved



Lunch Break

Matchmaking

Fields	Reviewee (SAI)	Planned for	Reviewer (SAI)	Position within a PR team	Availability
Performance	Iceland	**From March 2026**	France		**Anytime**
	Poland	**2026**	Lithuania		**Anytime**
	Ukraine	**2028/29**	North Macedonia		**April/May 2026**
			Latvia		**From June 2026**
			Slovakia	team member	**TBD**
			Kosovo	leader / team member	**September 2026**
Organizational Processes	Hungary	**2027/28 at the earliest**	France		**Anytime**
	Ukraine	**2028/29**	Lithuania		**Anytime**
	Poland	**2027/28 at the earliest**	North Macedonia		**April/May 2026**
			Latvia		**From June 2026**
			Kosovo	leader / team member	**September 2026**
			Slovakia	team member	**TBD**
			Hungary		**2027/28 at the earliest**
Financial	Iceland	**From September 2026**	France		**Anytime**
	Ukraine	**2028/29**	Lithuania		**Anytime**
			Kosovo	leader / team member	**September 2026**
			North Macedonia		**April/May 2026**
Compliance	Ukraine	**2028/29**	France		**Anytime**
			Lithuania		**Anytime**
			North Macedonia		**April/May 2026**
			Slovakia	team member	**TBD**
Reporting (report readability)	Poland	**2026**	Slovakia	team member	**TBD**
Other (SAI PMF Module B, Dimension 7. (Overall Audit Planning) and Module C (Audit Quality and Reporting)	Hungary	**2027/28 at the earliest**	Hungary		**2027/28 at the earliest**
	Poland	**2027/28 at the earliest**	Slovakia	team member	**TBD**
Other (IT, evaluation of public policies, communication)			Slovakia	team member	**TBD**
			France		**Anytime**

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EUROSAI

Institutional Capacity Development

PANEL DISCUSSION

Future Needs

Vladimír Maťúš
General International relations Specialist
Methodology and Quality Department, SAO Slovakia

Ľubica Gazdová

Anna Coyet

Florian Horner

- Building on your recent peer review experience, what lessons have proven most important when it comes to ensuring that peer reviews lead to meaningful follow-up and real impact?
- Despite these lessons, what persistent challenges do you still encounter in peer review practice, and where do you see gaps in existing tools?
- Looking ahead, what kind of support would you expect from the CBC Subcommittee on Peer Reviews to address these challenges and close existing gaps?

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Ľubica Gazdová is a senior executive at the Supreme Audit Office of the Slovak Republic, where she has held leadership positions at the level of Director General, including responsibility for audit and quality-related functions.

She is actively involved in international cooperation within INTOSAI CBC Subcommittee on Peer Reviews, where Slovakia plays a leading role.

She contributed to the organization and implementation of the Peer Review of the Slovak SAI (2021) and related follow-up processes, supporting institutional development in areas such as planning, quality assurance and communication.

Her professional focus includes performance auditing, risk-based planning and strengthening audit quality and impact within public sector auditing

Ľubica Gazdová

Director General
Institute of Strategy, Analysis and Innovations at SAO Slovakia

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SG2 EUROSAI Institutional Capacity Development

At the Swedish National Audit Office (SNAO) she holds several positions, notably:

- Senior International Advisor at the International Department
- EU liaison officer
- peer review coordinator.

Coordinated and conducted peer review of ECA 2024-2025 and SAI Estonia 2025-2026; coordinated the set-up of peer review of SAI Norway 2026.

Political science, international relations, and European studies background with an MPhil in European Politics & Society from the University of Oxford and a BA in Politics & Modern History from London Metropolitan University

Before joining SNAO, she worked at the Swedish Public Employment Service, the European Commission, the British Embassy in Stockholm, and in EU funding consultancy, including on benchlearning between European public employment services (a form of peer review).

Anna Coyet

Senior International Advisor, International Department
NAO Sweden
Peer Review Coordinator

Subcommittee on Peer Reviews

EUROSAI Institutional Capacity Development

Deputy Head of the Banking Department with over 13 years of experience at the Supreme Audit Institution, specialising in financial management, banking and European law.

Holds an MBA in Public Auditing, a Doctorate in Law, and a Master’s degree in International Industrial Management.

Has led and contributed to audits at federal, provincial and municipal levels, including institutions such as Austria’s National Bank.

He has been actively involved in international peer reviews, notably of the Court of Accounts of Tunisia (2016) and the Audit Board of the Republic of Indonesia (2024).

Florian Horner

Deputy Head of the Banking Department
SAI Austria

Topics discussed

- ✓ What peer review is
- ✓ Methodological proces
- ✓ Practical challenges
- ✓ Collaborative learning experience

Key takeaways

- PR is a partnership-based learning process
- Strong preparation and clarity are critical for success
- Evidence, data and stakeholder engagement are at the core of the fieldwork
- PR practice requires flexibility, judgement and continuous improvement

„In order to be flexible engough, we need a bit more standardization"

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EUROSAI Institutional Capacity Development

THANK YOU!

Join Us & Follow Us

2 Project Groups

PG on GUID 1900 revision

PG on List of SAIs