



Rechnungshof
Österreich



Unabhängig und objektiv für Sie.

Preparing for the Peer Review Fieldwork

Florian Horner (Austrian Court of Audit)

INTOSAI CBC Thematic Workshop

Warsaw, 29-30 June 2026



CBC

Subcommittee
on Peer Reviews

Agenda

- **Introduction**
- **Principal preparatory decisions**
- **Practical preparational steps**
- **Preliminary risk areas**



Introduction

Peer review, an „investment in terms
of time, effort and resources“
(GUID 1900)

„but it is simply worth it“
(Personal experience)

„mutual experience benefits all“
(INTOSAI motto)

- Subject areas to be reviewed (“less is more”)
- Reviewing SAls (“cannot be early enough decided”)
- Composition of the peer review team (“recognized experts”; “senior officials”)
- Desk review or including on-site-visit
- Financial arrangements (special case “per diems”)
- Memorandum of Understanding (“expectations to be articulated”)
- Language of the peer review and of the final report (“it may differ”)

- Document requests: Decision on the way the documents are submitted, on the documents to be translated and on the way of translation (by hand or via AI)
- Interview planning: Decision on the time line of the review
- Logistics: Decisions inter alia on visa and immigration, hotel, transport, signatures (electronically or physically), social programme and gifts (compliance!)

Preliminary risk areas

X.1 = Language (“lost in translation”)

X.2 = Expectations are not the same (“articulate them!”)

X.3 = Incompleteness of documents submitted
 (“declaration of completeness?”)



**Rechnungshof
Österreich**

Unabhängig und objektiv für Sie.

Thank you for your attention!

#youcancountonus

www.rechnungshof.gv.at

horner@rechnungshof.gv.at

 [FB facebook/RechnungshofAT](https://www.facebook.com/RechnungshofAT)

 [@rechnungshofat](https://www.instagram.com/rechnungshofat)